

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

RESOLUTION NO. \_\_\_\_\_-2016

**ADOPTION OF ANNUAL BUDGET FOR 2016-2017**

**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, 2016, and ending September 30, 2017, 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 2016-2017 Budget by the amount necessary to honor the contracts in progress at September 30, 2016.

(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

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

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)

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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 \_\_\_\_\_ day of \_\_\_\_\_, 2016.

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 2017

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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**City of Opelika**  
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August 30, 2016

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, 2017, 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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### Fiscal year ending September 30, 2017

#### **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, 2017. To help us project

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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, 2017, 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 2017 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 continue at least into 2017. Actual revenues in several categories such as Sales and Use tax collections have increased above projections for the fiscal year 2016. 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 2015 revenues showed increases in the range of 6.5% over 2014 and 2016 revenues are showing an overall increases of 3% over 2015.

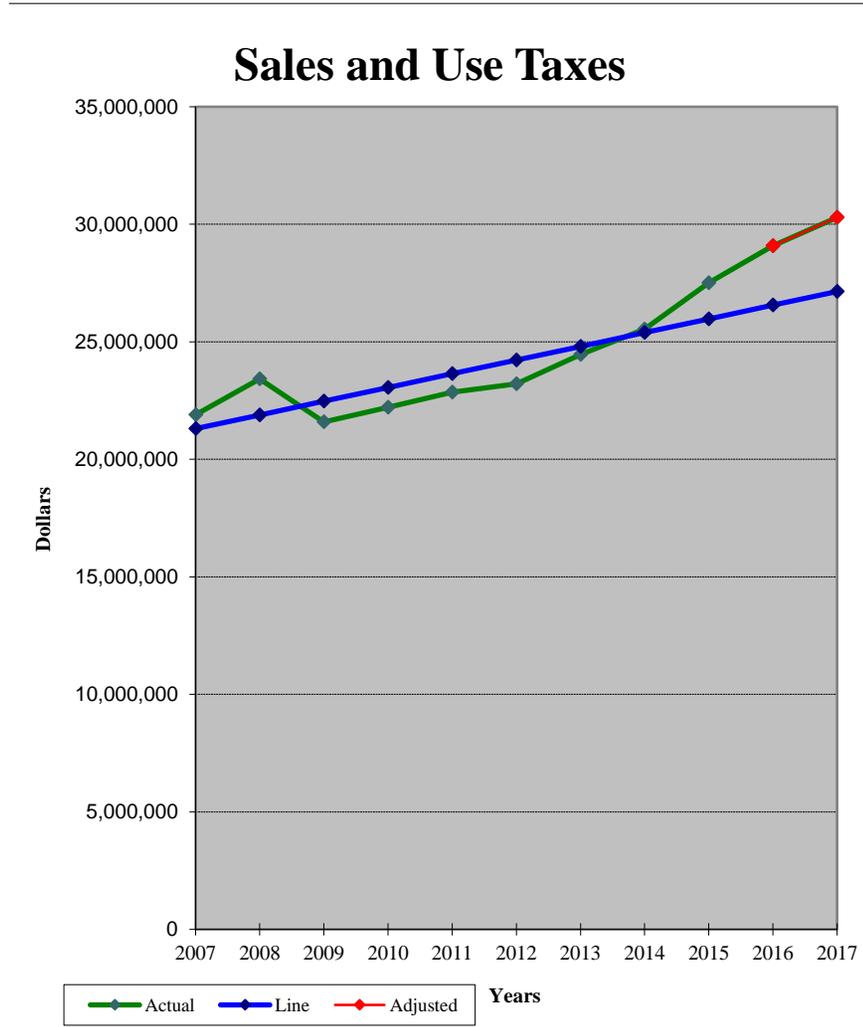
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that we plan to use.

The City of Opelika 4% sales and use tax revenue forecast for fiscal year ending September 30, 2017, is \$30,290,000. The projection is based on expected sales tax revenues of \$29,081,234 in 2016 with an expected increase of 4% to \$30,290,000 in 2017. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$3,786,250 in 2017. 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 2017 includes 1% that was enacted in August of 2011. The 1% Sales Tax Increase is projected to be \$7,572,500 in 2017 and it is used to fund debt service for a new high school and other infrastructure and road construction projects.

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### Fiscal year ending September 30, 2017



Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2007	21,890,952	21,304,691	
2008	23,418,387	21,888,128	6.98%
2009	21,588,173	22,471,566	-7.82%
2010	22,208,636	23,055,003	2.87%
2011	22,860,579	23,638,440	2.94%
2012	23,206,110	24,221,878	1.51%
2013	24,454,096	24,805,315	5.38%
2014	25,531,042	25,388,752	4.40%
2015	27,505,938	25,972,189	7.74%
2016 *	29,081,234	26,555,627	5.73%
2017	30,290,000	27,139,064	4.16%
Add: Manual Adjustment 2017		3,150,936	4.16%
Projection			30,290,000
Projection rounded			30,290,000
Previous year's projection			27,696,000
Percent increase (decrease) from previous year's projection			9.37%

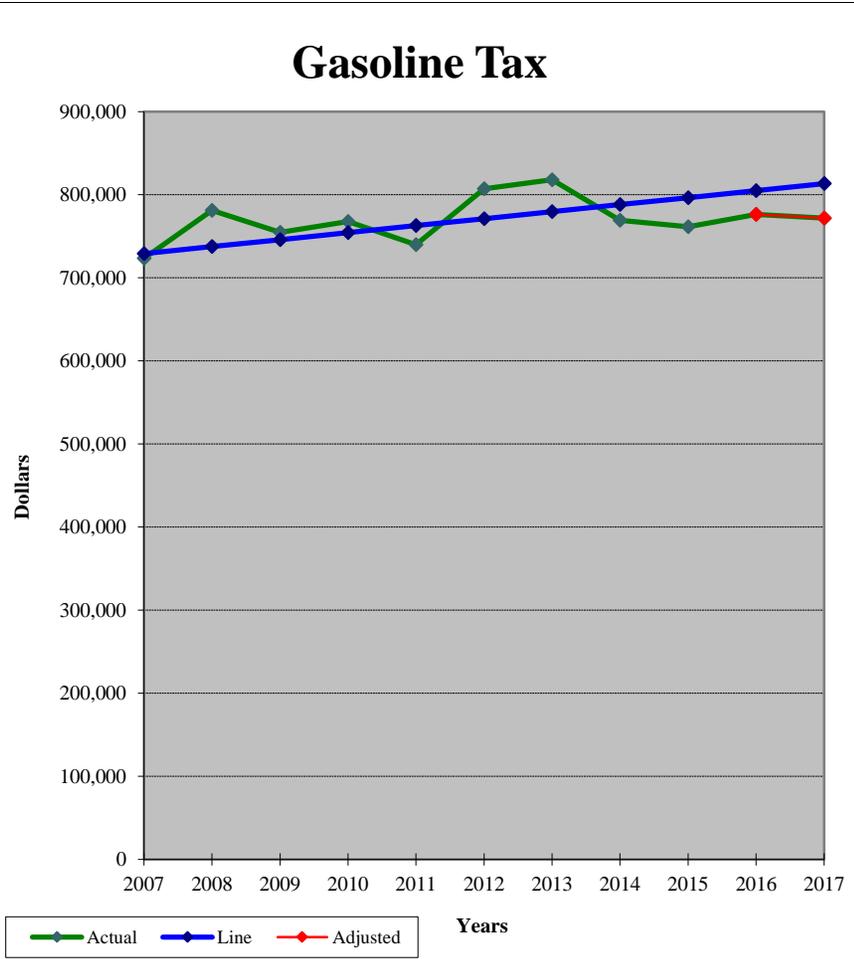
\*\* Original data adjusted for tax rate change in 2003 and 2011  
 \* Revised Sales and use tax projection based on June 2016.

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## Annual Budget

### Fiscal year ending September 30, 2017

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, 2017, is \$772,000. This is a (.54%) decrease from the expected 2016 Gasoline Tax revenue.



Year	Gasoline Tax Actual	Linear Regression Line	Gasoline Tax Actual % Increase
2007	723,393	729,121	
2008	781,029	737,548	7.97%
2009	754,950	745,974	-3.34%
2010	767,824	754,401	1.71%
2011	739,836	762,828	-3.65%
2012	807,269	771,254	9.11%
2013	818,099	779,681	1.34%
2014	769,258	788,108	-5.97%
2015	761,489	796,534	-1.01%
2016 *	776,211	804,961	1.93%
2017	772,000	813,388	-0.54%
Less: Manual Adjustment 2017			
		-41,388	
		772,000	-0.54%
Projection			772,000
Projection rounded to nearest thousand			772,000
Previous year's projection			770,000
Percent increase or -decrease from previous year's projection			0.26%

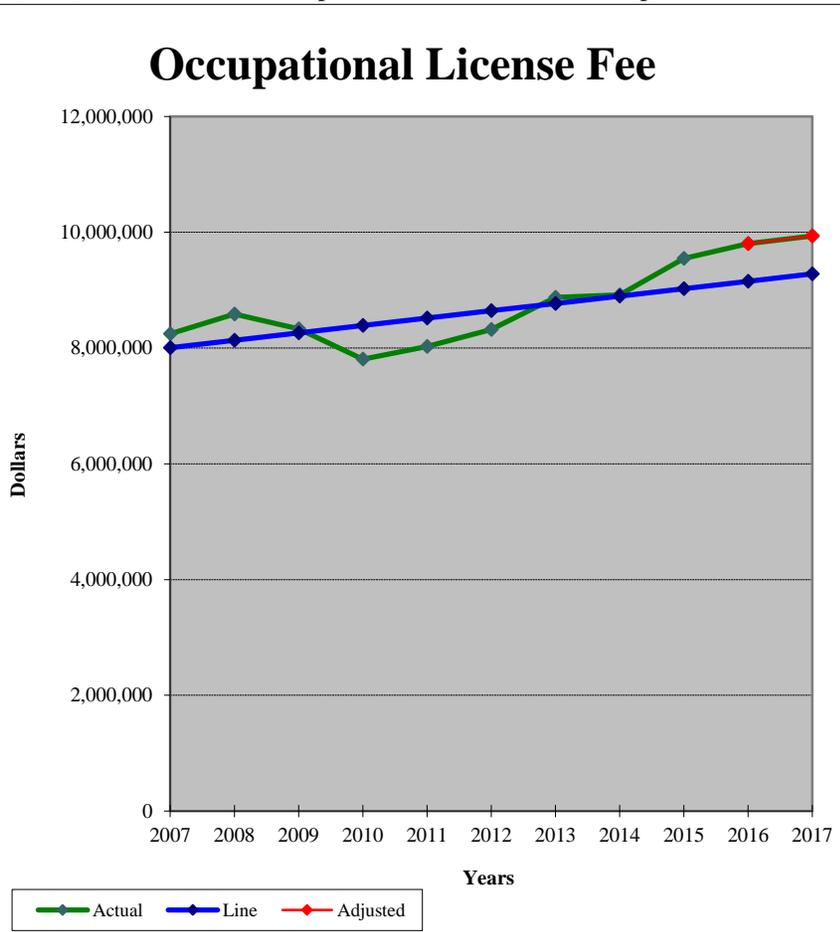
\* Revised Gasoline tax projection based on June 2016

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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, 2017, is \$9,936,008 This is a 1.35% percent increase from the expected 2016 Occupational License Fee.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2007	8,243,007	8,004,938	
2008	8,589,125	8,132,561	4.20%
2009	8,328,026	8,260,184	-3.04%
2010	7,806,686	8,387,806	-6.26%
2011	8,028,982	8,515,429	2.85%
2012	8,317,240	8,643,052	3.59%
2013	8,872,885	8,770,675	6.68%
2014	8,917,021	8,898,297	0.50%
2015	9,547,138	9,025,920	7.07%
2016 *	9,803,729	9,153,543	2.69%
2017	9,936,008	9,281,166	1.35%
Add: Manual Adjustment 2017		654,842	
		9,936,008	1.35%
Projection			9,936,008
Projection rounded to nearest thousand			9,936,000
Previous year's projection			9,571,000
Percent increase or -decrease from previous year's projection			3.81%

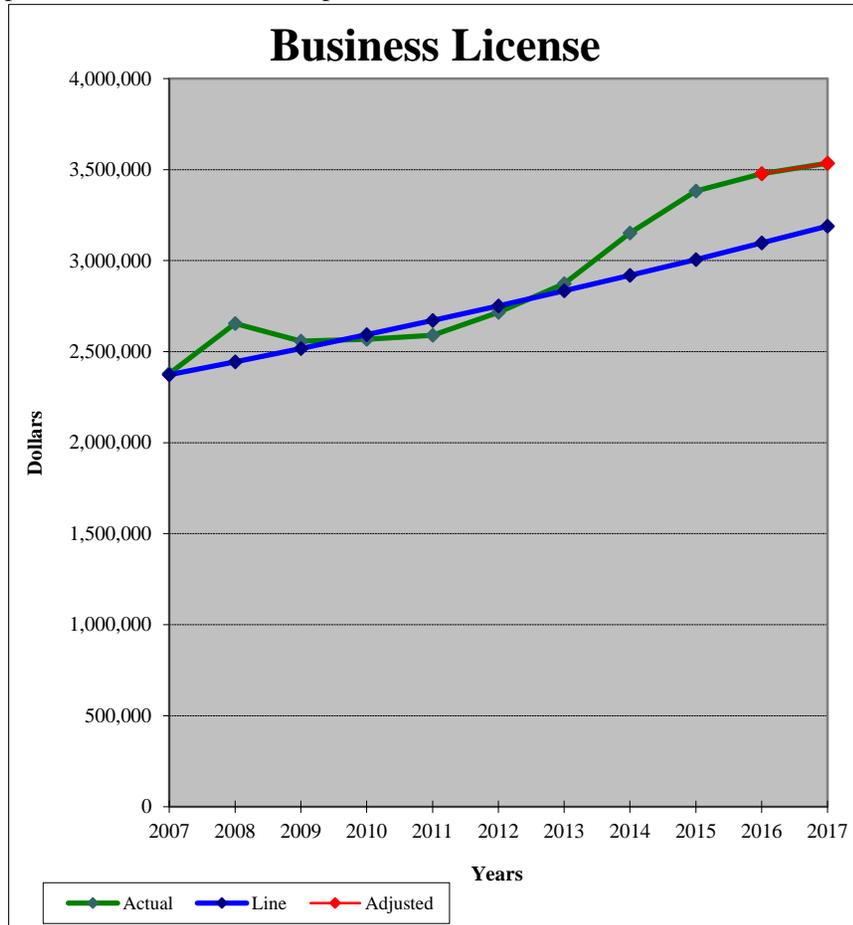
\* Revised Occupation fee projection based on June 2016.

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## Annual Budget

### Fiscal year ending September 30, 2017

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, 2017, is \$3,535,000. This is a 1.82% percent increase over the expected 2016 Business License revenue.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2007	2,379,095	2,373,283	
2008	2,653,764	2,444,481	11.55%
2009	2,557,723	2,517,816	-3.62%
2010	2,567,296	2,593,350	0.37%
2011	2,590,194	2,671,151	0.89%
2012	2,715,997	2,751,285	4.86%
2013	2,872,732	2,833,824	5.77%
2014	3,150,896	2,918,839	9.68%
2015	3,382,064	3,006,404	7.34%
2016 *	3,477,614	3,096,596	2.83%
2017	3,535,000	3,189,494	1.65%
Add: Manual Adjustment 2017		345,506	1.65%
Projection			3,535,000
Projection rounded to nearest thousand			3,535,000
Previous year's projection			3,365,000
Percent increase or -decrease from previous year's projection			5.05%

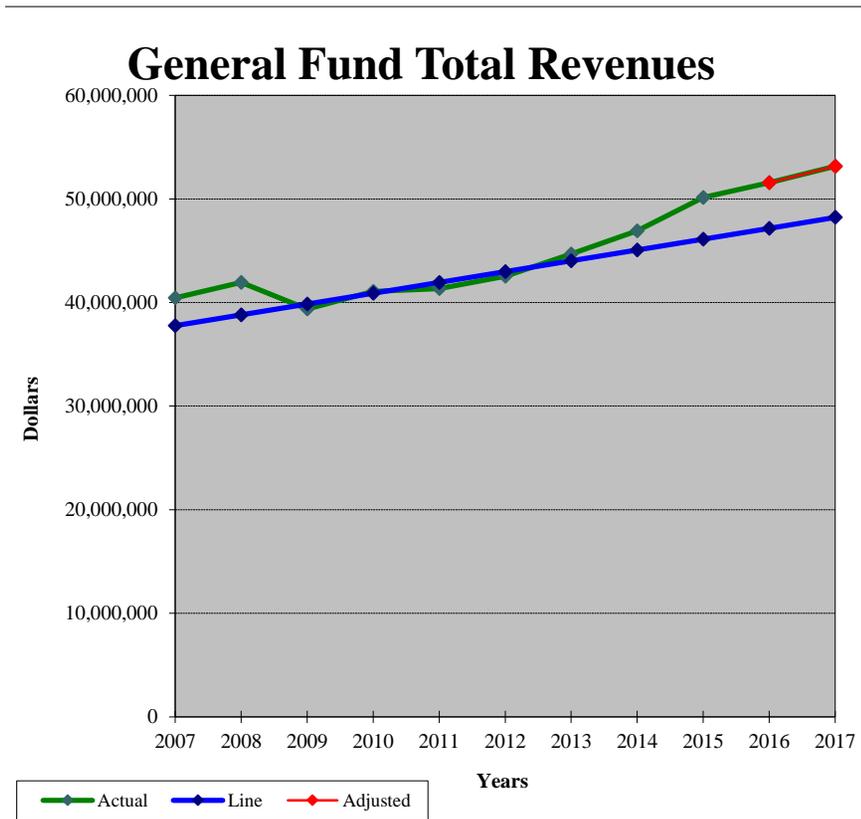
\* Revised Business License projection based on June 2016.

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### Fiscal year ending September 30, 2017

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, 2015, actual amounts and/or the fiscal year ending September 30, 2016, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2017, is \$53,155,308. This is a 3.09% increase over the 2016 revenue projection. Interest revenue are not included in the projection calculations below.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2007	40,447,286	37,765,640	
2008	41,940,395	38,810,902	3.69%
2009	39,373,875	39,856,164	-6.12%
2010	41,087,890	40,901,426	4.35%
2011	41,352,043	41,946,688	0.64%
2012	42,527,425	42,991,950	2.84%
2013	44,697,834	44,037,212	5.10%
2014	46,918,206	45,082,474	4.97%
2015	50,133,063	46,127,736	6.85%
2016 *	51,561,197	47,172,998	2.85%
2017	53,155,308	48,218,260	3.09%
Add: Manual Adjustment		4,937,048	
2017		53,155,308	3.09%
Projection			53,155,308
Projection rounded to nearest thousand			53,155,000
Previous year's projection			49,794,000
Percent increase or -decrease			6.75%

\* Revised Total Revenue projection based on June 2016.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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.)

	2015-2016 Revised <u>Forecast</u>	2015-2016 <u>Forecast</u>	2016-2017 <u>Forecast</u>	2016-2017 <u>Regression</u>	2016-2017 <u>Difference</u>
Total revenues excluding interest	51,561,197	49,794,000	53,155,308	48,218,260	(4,937,048)
Interest revenue	48,092	83,000	48,000	48,000	-
	<u>51,609,289</u>	<u>49,877,000</u>	<u>53,203,308</u>	<u>48,266,260</u>	<u>(4,937,048)</u>
2015-2016 percentage difference in actual forecast and the regression analysis					<u>-9.28%</u>
2016-2017 total revenue forecast including interest					<u>53,203,308</u>
2015-2016 total revenue forecast including interest					<u>49,877,000</u>
2015-2016 revised total revenue forecast including interest					<u>51,609,289</u>
Percent increase or -decrease over the previous year's forecast					<u>6.67%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>3.09%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2017, is \$56,000. This year's projection is equal to last year's projection. This projection is based on actual revenues of \$57,203 and \$59,408 in fiscal years 2014 and 2015 respectively, along with the 2016 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, 2017, is \$71,000. This year's projection is equal to last 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 \$73,153 and \$76,272 in fiscal years 2014 and 2015 respectively, along with the 2016 expected revenue of \$68,000.

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## Annual Budget

### Fiscal year ending September 30, 2017

The Alabama Trust Fund projection for the fiscal year ending September 30, 2017, is \$247,000. This is an decrease from last year's projection. This projection is based on actual revenues of \$227,501 and \$226,179, in fiscal years 2014 and 2015 respectively, along with the 2016 expected revenue of \$247,092.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2017 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, 2017, is based on three year average Kwh sales and purchases. Sales and Purchase cost per Kwh are based on 2015 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>2017</u>	YTD <u>2016</u>	Actual <u>2015</u>	Actual <u>2014</u>	Actual <u>2013</u>
Electric charges for services	42,060,000	33,344,154	40,545,482	38,137,587	34,131,980
Cost of Power purchased	<u>27,804,000</u>	<u>18,549,356</u>	<u>28,665,653</u>	<u>27,693,300</u>	<u>24,635,418</u>
Electric charges in excess of power purchased	<u>14,256,000</u>	<u>14,794,798</u>	<u>11,879,829</u>	<u>10,444,287</u>	<u>9,496,562</u>
 Cost of power purchased as a percent of electric charges for services	 <u>66.11%</u>	 <u>55.63%</u>	 <u>70.70%</u>	 <u>72.61%</u>	 <u>72.18%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2017, is \$4,382,052. This projection is an increase of 5% over the 2016 budget. The 2017 projection includes \$347,000 for sewer assessment fees, \$5,300 for industrial sewer charges and \$3,944,000 for sewer service charges.

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## Annual Budget

### Fiscal year ending September 30, 2017

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2017, is \$2,929,637. This projection is based on Solid Waste Collection Fund service charges through June 2016 and includes an increase of \$1 a month fee for residential containers and \$3 increase for commercial containers.

In 2017 the Telecommunications Fund includes budgeted revenue of \$4,703,184. This projection is an increase of 13% over the 2016 budget and consistent with year to date growth.

#### **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.

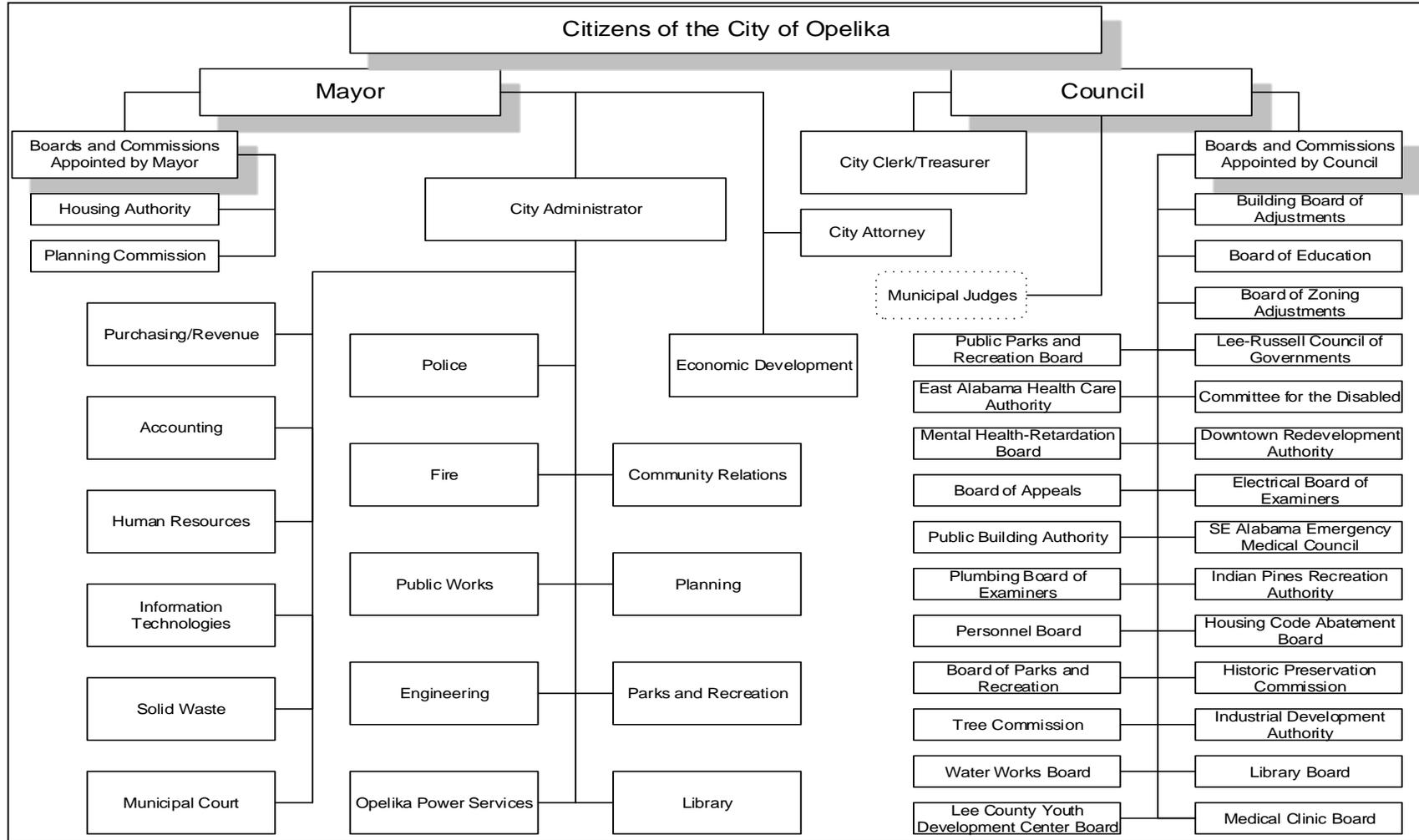
Sincerely,

Cynthia G. Boyd, CPA  
Controller

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

**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  
City Administrator  
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  
Joey Motley  
H. Kenneth Wilkes  
Ben Hand  
M. Joann Camp  
Guy F. Gunter, III  
Robert G. Shuman  
Cynthia G. Boyd  
Stephen N. Dawe  
Lisa McLeod  
Gerald E. Kelley  
Lillie Finley  
John H. McEachern III  
Byron J Prather, Jr.  
Scott H. Parker  
Rosanna McGinnis  
Samuel S. Bailey, Jr.  
Derek Lee  
Lori B. Huguley  
Jan H. Gunter

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

**Budget Section**

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	53,203,308	9,992,304	123,000	53,932,013	117,250,625
Non-operating revenues				1,305,636	1,305,636
Other financing sources	<u>3,982,328</u>	<u>4,266,921</u>	<u>2,909,800</u>	<u>227,004</u>	<u>11,386,053</u>
Total revenues	<u>57,185,636</u>	<u>14,259,225</u>	<u>3,032,800</u>	<u>55,464,653</u>	<u>129,942,314</u>
Departmental expenditures	31,257,403	5,048,004	3,032,800	46,863,634	86,201,840
Appropriations	6,771,769	6,159,501			12,931,270
Capital outlay	6,179,755	574,000	-		6,753,755
Debt service	4,975,821				4,975,821
Non-operating expenses				2,030,978	2,030,978
Transfers-out	<u>8,000,888</u>	<u>2,477,720</u>	<u>-</u>	<u>3,000,000</u>	<u>13,478,608</u>
Total expenditures	<u>57,185,636</u>	<u>14,259,225</u>	<u>3,032,800</u>	<u>51,894,612</u>	<u>126,372,272</u>
Total revenues over (under) total expenditures	0	-	-	3,570,041	3,570,042

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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

Adjustments to obtain estimated funds flow:

Add:					
Depreciation				5,199,996	5,199,996
Debt Proceeds				1,527,165	1,527,165
Subtract:					
Funds committed for fire truck					
Fixed Assets				1,735,000	1,735,000
System Expansion				6,490,501	6,490,501
Line of credit from Electric to Telecommunications				1,527,165	1,527,165
Debt principal payments	-			600,000	600,000
Projected increase or (decrease) in funds	0	-	-	(55,464)	(55,463)
Projected fund balance, beginning of year	<u>50,722,838</u>	<u>12,485,490</u>	<u>988,611</u>	<u>17,850,474</u>	<u>82,047,413</u>
Projected fund balance, end of year	50,722,838	12,485,490	988,611	17,795,011	81,991,950

\* 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, 2017

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	(325,959)	14,810	1,978,179
Fund balance other than unassigned	<u>9,477,239</u>	<u>12,811,449</u>	<u>973,801</u>	<u>-</u>
Unassigned fund balance, end of year	<u><u>37,563,170</u></u>	<u><u>0</u></u>	<u><u>-</u></u>	<u><u>15,816,832</u></u>

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

	<u>5,718,564</u>	<u>-</u>	<u>-</u>	<u>5,393,201</u>
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	31,844,607	0	-	10,423,631
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\* Proprietary type funds use accrual based accounting and governmental funds use modified accrual based accounting. For the purposes of this overview the differences are not considered significant.

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

**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, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	24,454,096	25,531,042	27,505,938	25,722,504	30,290,000
Property:					
Property	3,028,018	3,024,488	3,150,286	3,249,406	3,330,000
Payments in lieu of taxes	9,760	26,002	-	22,031	22,000
	<u>3,037,778</u>	<u>3,050,490</u>	<u>3,150,286</u>	<u>3,271,438</u>	<u>3,352,000</u>
Other:					
Gasoline	818,099	769,258	761,489	647,943	772,000
Cigarette	89,075	83,243	87,454	72,406	88,000
Wine	23,709	23,319	29,266	25,720	30,000
Rental	439,466	500,166	506,697	455,421	542,000
	<u>1,370,349</u>	<u>1,375,986</u>	<u>1,384,906</u>	<u>1,201,490</u>	<u>1,432,000</u>
Total taxes	<u>28,862,223</u>	<u>29,957,518</u>	<u>32,041,130</u>	<u>30,195,432</u>	<u>35,074,000</u>
Special assessments:	<u>11,211</u>	<u>8,382</u>	<u>13,687</u>	<u>1,600</u>	<u>2,500</u>
Licenses and permits:					
Occupational	<u>8,872,885</u>	<u>8,917,021</u>	<u>9,547,138</u>	<u>9,773,753</u>	<u>9,936,008</u>
Business:					
General	2,872,733	3,150,917	3,382,064	3,092,899	2,880,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Lodging	624,300	671,296	768,135	676,428	825,000
Franchise fee	67,747	79,861	82,236	193,490	655,000
	<u>3,564,780</u>	<u>3,902,074</u>	<u>4,232,435</u>	<u>3,962,817</u>	<u>4,360,000</u>
Telecommunication fees	10,000	11,000	18,000	16,000	-
Permits and inspections	354,038	409,244	512,532	466,375	541,000
	<u>364,038</u>	<u>420,244</u>	<u>530,532</u>	<u>482,375</u>	<u>541,000</u>
Total licenses and permits	<u>12,801,703</u>	<u>13,239,339</u>	<u>14,310,106</u>	<u>14,218,945</u>	<u>14,837,008</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	98,839	103,277	124,987	83,587	105,000
Shared state revenue:					
Bank excise tax	102,713	144,739	157,881	-	158,000
Business privilege tax	71,267	71,801	72,340	73,074	73,000
State asset forfeiture	20,034	15,142	18,732	7,238	8,000
Share of liquor tax profits	111,659	121,362	129,741	120,517	131,000
	<u>305,673</u>	<u>353,044</u>	<u>378,694</u>	<u>200,829</u>	<u>370,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	27,616	27,365	26,764	56,297	27,000
Other:					
Federal	-	-	-	-	-
State	30,958	26,709	23,379	18,394	-
Lee County	10,000	10,000	12,500	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
	40,958	36,709	35,879	18,394	-
Total intergovernmental revenue	473,086	520,395	566,324	359,107	502,000
Charges for services:					
General Government:					
Other	26,507	13,012	13,083	14,984	18,000
Public safety:					
Highway Safety Program	-	-	-	-	-
Board of Education	12,000	12,000	12,000	-	-
Housing Authority	52,500	35,000	-	-	-
Communications / E911	40,000	102,000	40,000	20,000	50,000
Water Works Board	-	-	-	-	-
Auburn University	60,423	64,537	54,867	50,876	67,000
Other	-	-	1,734	71,470	65,200
Towing, firecalls, Training, EMS	2,401	3,815	3,890	13,356	4,000
	167,324	217,352	112,491	155,701	186,200
Public Works:					
Clearing and grading - other	50,415	67,842	72,331	64,378	76,000
Health:					
Graves and monuments	112,902	124,275	145,950	110,900	136,000
Cemetery Vases and Markers	3,356	2,157	3,730	370	-
	116,258	126,432	149,680	111,270	136,000
Culture and recreation:					
Entry fees and concessions	1,390,847	1,422,008	1,499,054	1,070,635	1,354,600
Total charges for service	1,751,351	1,846,646	1,846,639	1,416,969	1,770,800

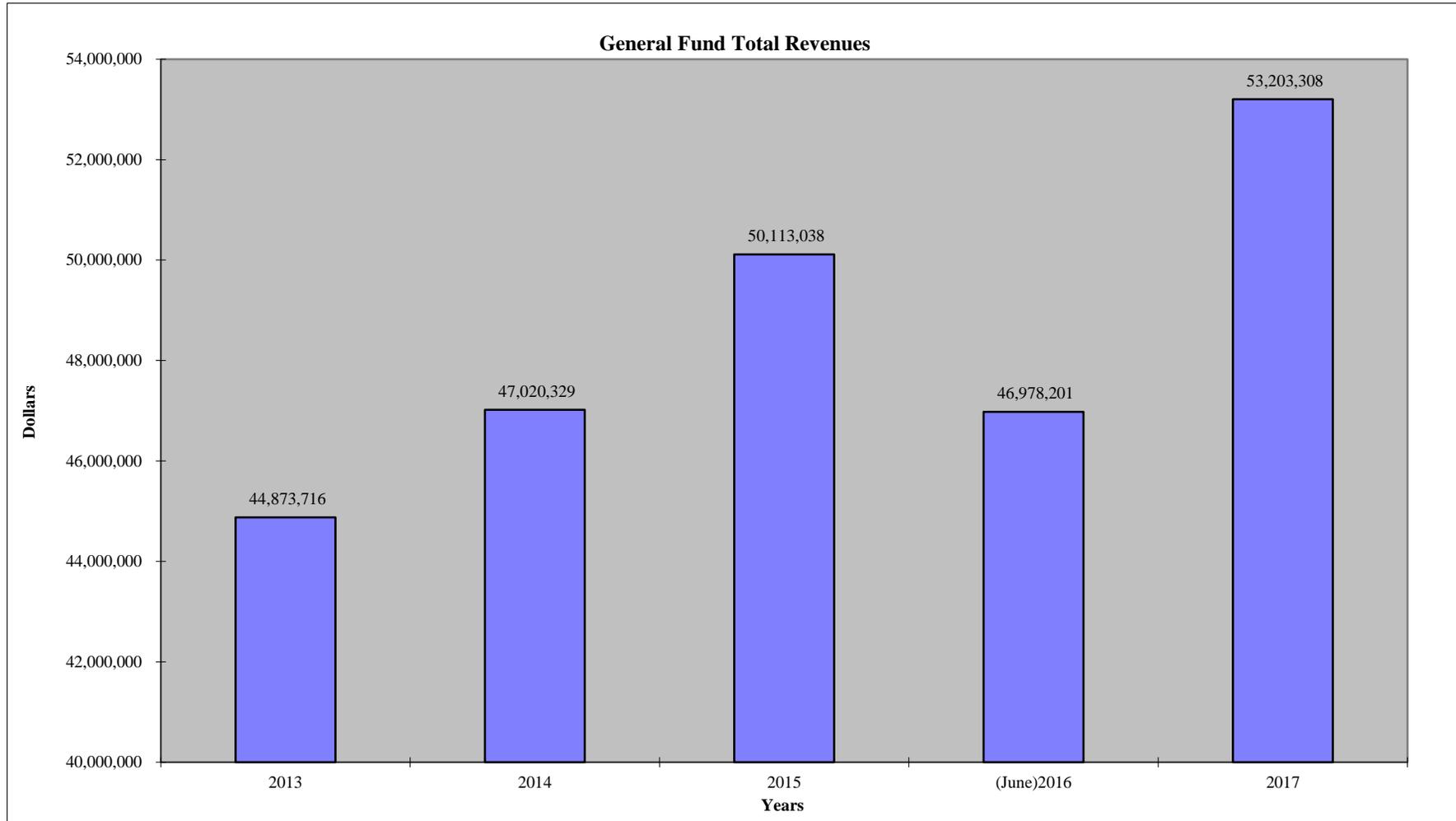
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Fines and forfeits:					
Public safety:					
Fines and costs	587,711	825,393	845,119	485,219	722,000
Culture and recreation:					
Fines	35,018	23,954	40,339	31,944	30,000
Total fines and forfeits	622,729	849,347	885,458	517,163	752,000
Miscellaneous revenues:					
Interest earnings	92,425	86,412	72,370	36,566	48,000
Other:					
Rental income	51,113	63,789	60,190	67,736	78,000
Contributions	17,300	115,560	97,600	37,338	-
Insurance Claims	12,156	26,758	3,304	4,289	5,000
Cemetery lots	85,500	78,250	116,850	84,930	104,000
Miscellaneous	92,919	227,933	99,381	38,127	30,000
Total miscellaneous revenues	258,988	512,290	377,324	232,419	217,000
Total miscellaneous revenues	351,413	598,702	449,694	268,985	265,000
Total revenues	44,873,716	47,020,329	50,113,038	46,978,201	53,203,308

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	132,252	135,625	137,564	118,814	145,946
Other	47,548	75,274	68,905	72,715	414,133
Total mayor	<u>179,800</u>	<u>210,899</u>	<u>206,469</u>	<u>191,529</u>	<u>560,079</u>
Administration:					
Personal services	149,187	210,711	124,331	110,683	136,793
Other	221,700	366,365	258,180	208,578	293,469
Services provided to other funds	-	-	-	-	-
Total administration	<u>370,887</u>	<u>577,076</u>	<u>382,511</u>	<u>319,260</u>	<u>430,262</u>
Legal:					
Personal services	-	84,120	114,908	98,654	121,455
Other	-	11,830	12,812	8,311	27,425
Total legal	<u>-</u>	<u>95,950</u>	<u>127,720</u>	<u>106,965</u>	<u>148,880</u>
Legislative - City Clerk:					
Personal services	181,286	183,565	187,954	158,988	186,919
Other	186,893	149,518	150,106	125,835	228,461
Services provided to other funds	-	-	-	-	-
Total legislative	<u>368,179</u>	<u>333,083</u>	<u>338,060</u>	<u>284,823</u>	<u>415,380</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Expenditures:					
Current:					
General government:					
Other:					
Revenue:					
Personal services	214,909	204,943	180,869	178,171	283,827
Other	41,846	48,703	49,256	44,630	68,925
Services provided other funds	-	-	-	-	-
	<u>256,755</u>	<u>253,646</u>	<u>230,125</u>	<u>222,801</u>	<u>352,752</u>
Accounting:					
Personal services	370,312	383,325	445,911	382,014	576,230
Other	49,345	74,002	71,939	130,125	144,320
Services provided other funds	(90,909)	(125,205)	(159,528)	(146,234)	(151,200)
	<u>328,748</u>	<u>332,122</u>	<u>358,322</u>	<u>365,905</u>	<u>569,350</u>
Information Technologies:					
Personal services	554,999	604,278	620,142	539,177	650,390
Other	511,308	583,999	794,503	699,318	840,758
Services provided other funds	(208,610)	(229,265)	(173,924)	(159,431)	(186,800)
	<u>857,697</u>	<u>959,012</u>	<u>1,240,721</u>	<u>1,079,064</u>	<u>1,304,348</u>
Judicial:					
Personal services	244,241	230,990	231,818	223,406	345,596
Other	215,509	415,872	609,815	254,264	352,500
	<u>459,750</u>	<u>646,862</u>	<u>841,633</u>	<u>477,670</u>	<u>698,096</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Expenditures:					
Current:					
General government:					
Other:					
Human Resources administration:					
Personal services	166,972	229,860	238,371	205,621	251,220
Other	121,456	98,168	134,635	69,160	148,644
	<u>288,428</u>	<u>328,028</u>	<u>373,006</u>	<u>274,781</u>	<u>399,864</u>
Planning:					
Personal services	285,840	292,344	306,355	254,340	348,547
Other	27,615	24,276	24,313	21,627	45,046
Services provided to other fund:	-	-	-	-	-
	<u>313,455</u>	<u>316,620</u>	<u>330,668</u>	<u>275,967</u>	<u>393,592</u>
Purchasing:					
Personal services	292,050	254,808	256,018	237,037	261,970
Other	24,576	34,358	27,710	11,595	21,771
Services provided to other fund:	(68,314)	(63,823)	(75,374)	(69,092)	(66,293)
	<u>248,312</u>	<u>225,343</u>	<u>208,354</u>	<u>179,540</u>	<u>217,448</u>
Community Relations:					
Personal services	68,570	72,219	74,882	63,418	77,268
Other	56,972	54,362	54,743	40,309	61,550
	<u>125,542</u>	<u>126,581</u>	<u>129,625</u>	<u>103,727</u>	<u>138,818</u>

# City of Opelika

## Annual Budget

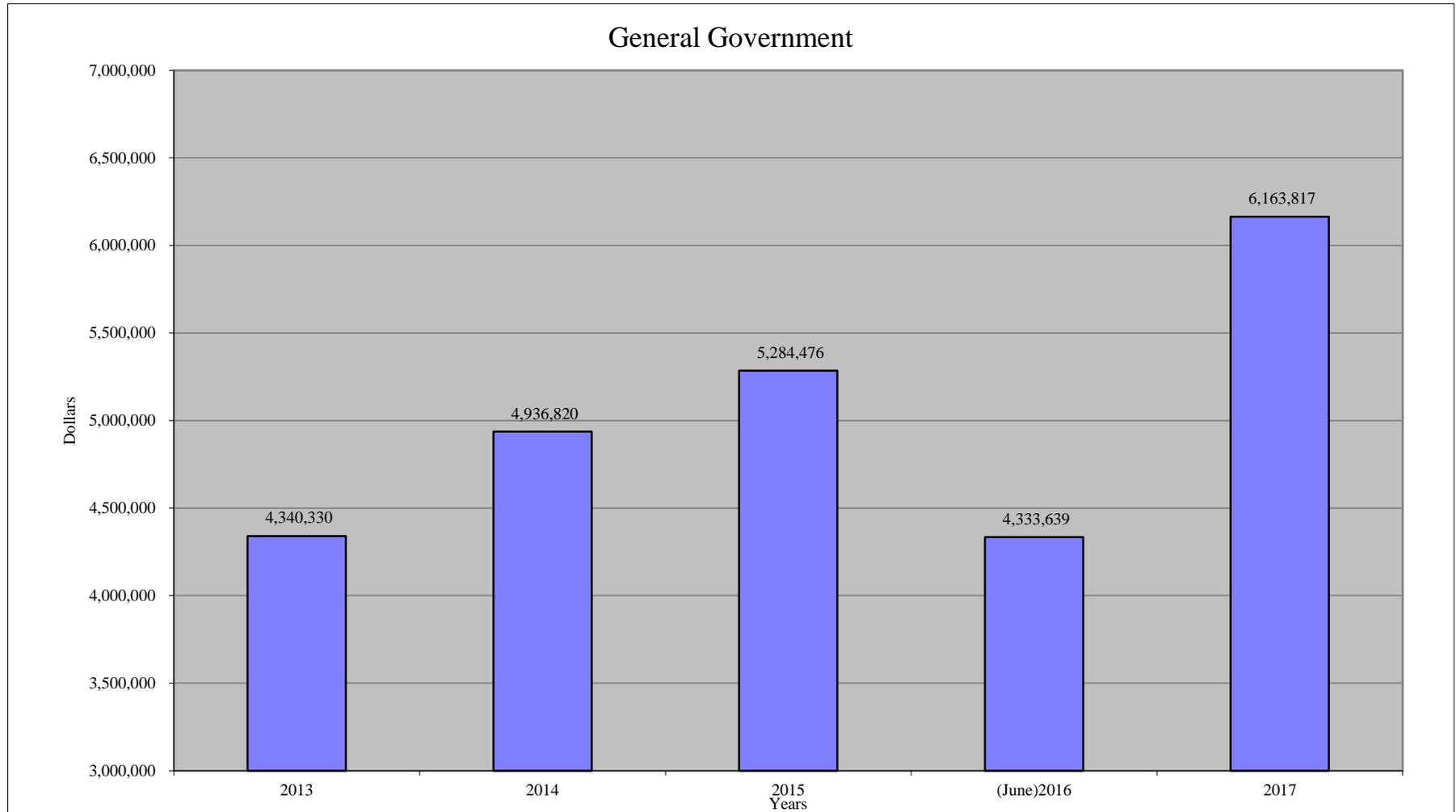
### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Expenditures:					
Current:					
General government:					
Other:					
Nondepartmental:					
Auburn-Opelika Airport	150,177	143,898	121,552	113,868	151,647
Lee County Area Council of Governments	128,400	128,400	144,210	102,161	140,300
Opelika Chamber of Commerce	70,000	70,000	70,000	55,000	65,000
Opelika Industrial Development Authority	125,000	125,000	125,000	114,583	125,000
Lee County Extension Service	10,000	10,000	10,000	9,167	10,000
Main Street, Inc.	15,000	17,500	17,500	20,600	21,000
Downtown Redevelopment Authority	4,500	4,500	4,500	4,500	5,000
Envision Opelika	12,000	12,000	12,000	12,000	12,000
JW Darden Foundation				3,750	5,000
Other	27,700	20,300	12,500	15,979	-
	<u>542,777</u>	<u>531,598</u>	<u>517,262</u>	<u>451,608</u>	<u>534,947</u>
Total other	<u>3,421,464</u>	<u>3,719,812</u>	<u>4,229,716</u>	<u>3,431,062</u>	<u>4,609,216</u>
Total general government	<u>4,340,330</u>	<u>4,936,820</u>	<u>5,284,476</u>	<u>4,333,639</u>	<u>6,163,817</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



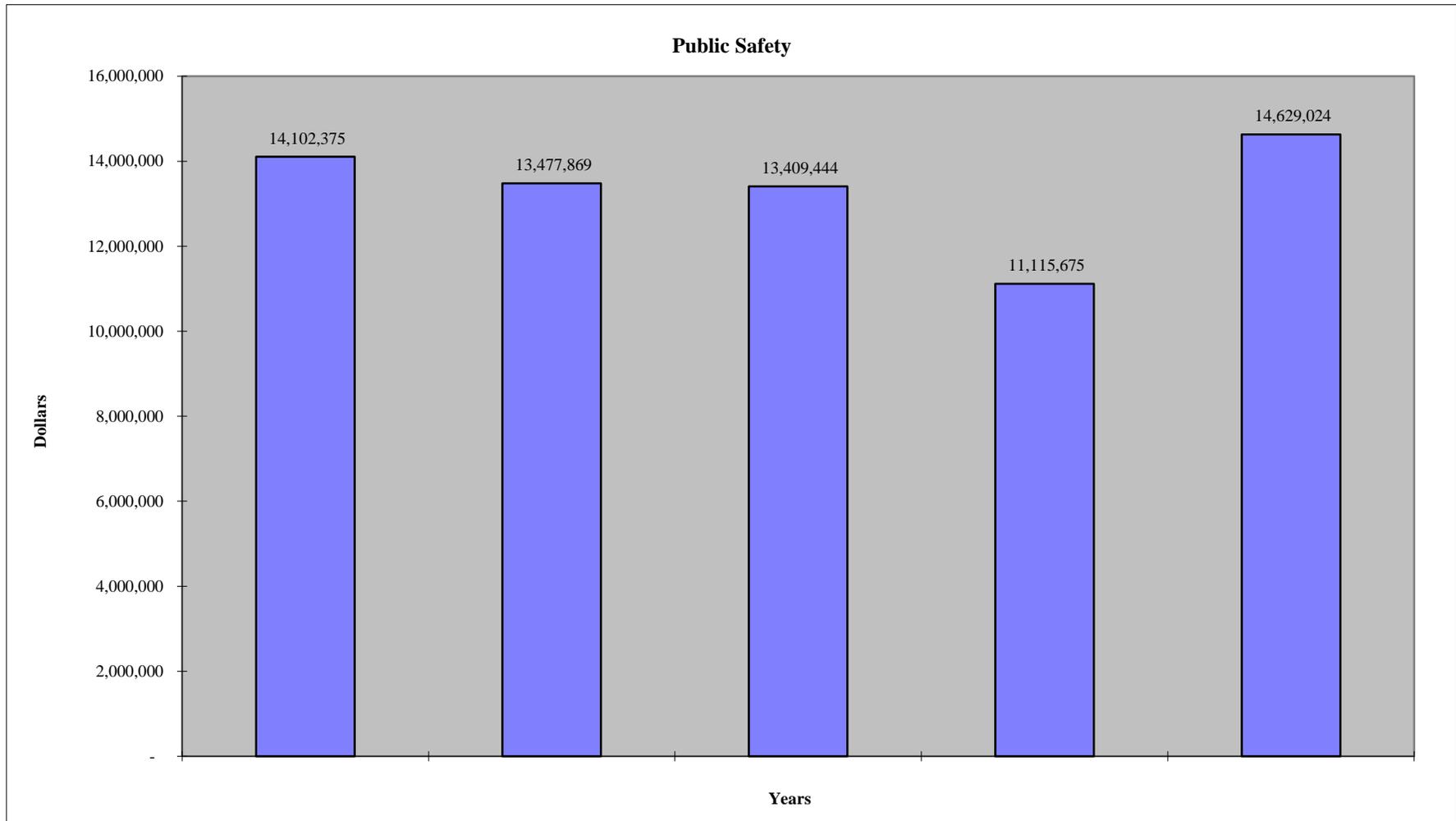
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Public safety:					
Police:					
Personal services	6,273,419	6,455,101	6,827,264	5,827,821	7,361,023
Other	2,450,944	1,469,337	1,238,729	1,126,409	1,695,106
Services provided other funds	-	-	-	-	-
Total police	<u>8,724,363</u>	<u>7,924,438</u>	<u>8,065,993</u>	<u>6,954,230</u>	<u>9,056,129</u>
Fire:					
Personal services	4,509,103	4,600,169	4,450,798	3,584,633	4,565,189
Other	521,593	618,786	561,177	326,558	646,230
Total fire	<u>5,030,696</u>	<u>5,218,955</u>	<u>5,011,975</u>	<u>3,911,191</u>	<u>5,211,419</u>
Other:					
Nondepartmental:					
National Guard	1,000	-	-	-	-
Juvenile Court	15,000	10,000	10,000	7,500	10,000
Lee County Emergency Mgt	41,000	35,000	32,000	25,647	32,000
Emergency Medical Service	289,476	289,476	289,476	217,107	319,476
Other	840	-	-	-	-
Total other	<u>347,316</u>	<u>334,476</u>	<u>331,476</u>	<u>250,254</u>	<u>361,476</u>
Total public safety	<u>14,102,375</u>	<u>13,477,869</u>	<u>13,409,444</u>	<u>11,115,675</u>	<u>14,629,024</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Public Works:					
Highways and streets:					
Personal services	5,353	6,055	5,388	3,257	3,515
Other	1,010,709	1,062,451	1,091,904	1,041,766	1,248,499
	<u>1,016,062</u>	<u>1,068,506</u>	<u>1,097,292</u>	<u>1,045,023</u>	<u>1,252,014</u>
Engineering:					
Personal services	335,955	324,044	362,415	316,654	401,407
Other	43,496	79,473	73,904	67,312	92,440
Services provided to other funds	-	-	-	-	-
	<u>379,451</u>	<u>403,517</u>	<u>436,319</u>	<u>383,967</u>	<u>493,847</u>
Other:					
Administration:					
Personal services	-	-	-	-	-
Other	320,499	335,391	352,420	311,156	395,850
Services provided other funds	-	-	-	-	-
	<u>320,499</u>	<u>335,391</u>	<u>352,420</u>	<u>311,156</u>	<u>395,850</u>
Cemetery:					
Personal services	-	-	-	-	-
Other	191,267	206,968	194,452	183,231	207,117
	<u>191,267</u>	<u>206,968</u>	<u>194,452</u>	<u>183,231</u>	<u>207,117</u>

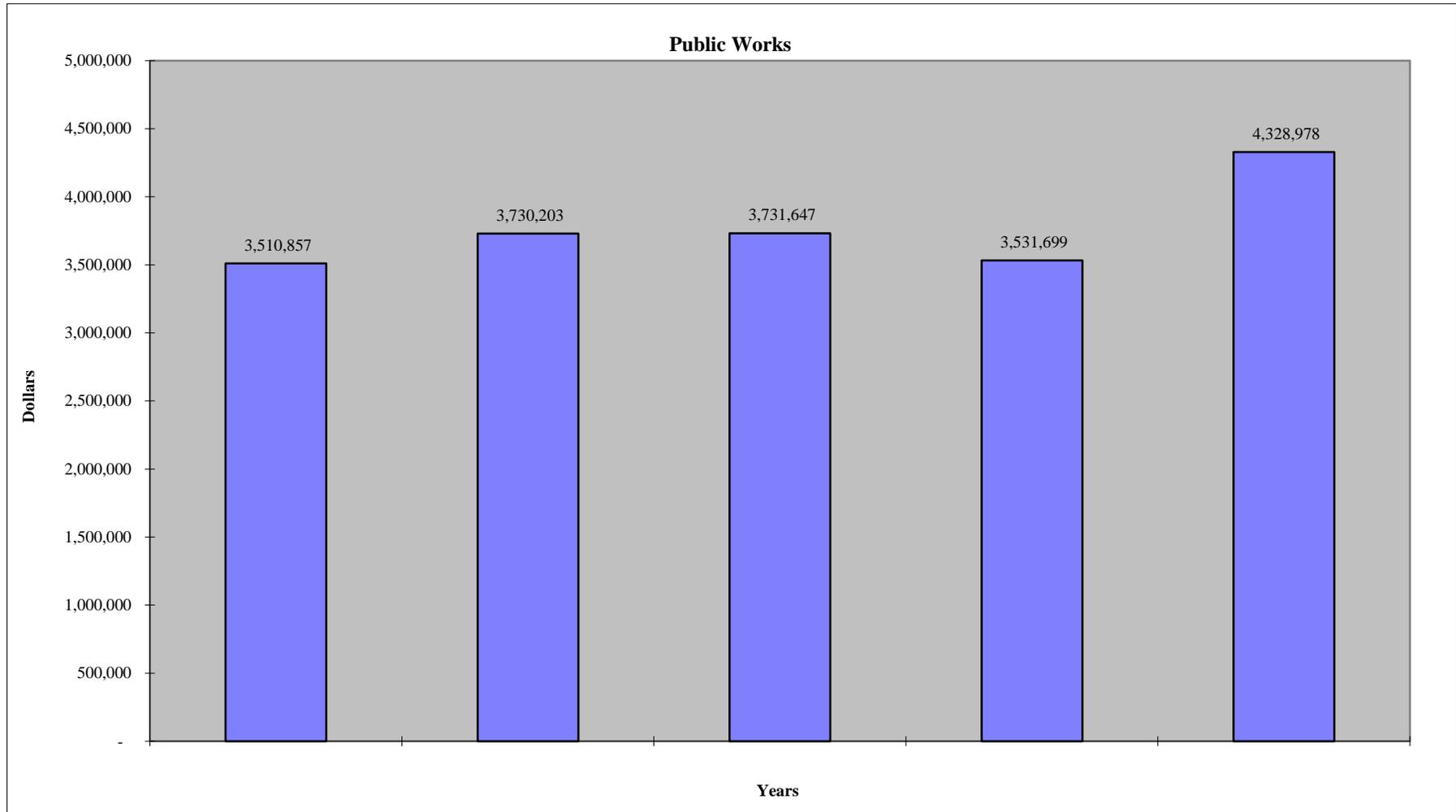
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Automotive shop:					
Personal services	-	-	-	-	-
Other	333,202	340,480	340,229	448,358	562,439
	<u>333,202</u>	<u>340,480</u>	<u>340,229</u>	<u>448,358</u>	<u>562,439</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	519,825	566,141	560,676	502,965	578,505
Services provided other funds	-	-	-	-	-
	<u>519,825</u>	<u>566,141</u>	<u>560,676</u>	<u>502,965</u>	<u>578,505</u>
Building maintenance:					
Personal services	3,744	3,744	3,744	3,120	3,328
Other	299,523	327,586	313,380	295,219	345,144
	<u>303,267</u>	<u>331,330</u>	<u>317,124</u>	<u>298,339</u>	<u>348,472</u>
Inspection:					
Personal services	402,204	396,097	362,291	314,513	385,363
Other	45,080	81,773	70,844	44,147	105,370
	<u>447,284</u>	<u>477,870</u>	<u>433,135</u>	<u>358,661</u>	<u>490,733</u>
Total other	<u>2,115,344</u>	<u>2,258,180</u>	<u>2,198,036</u>	<u>2,102,710</u>	<u>2,583,116</u>
Total public works	<u>3,510,857</u>	<u>3,730,203</u>	<u>3,731,647</u>	<u>3,531,699</u>	<u>4,328,978</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

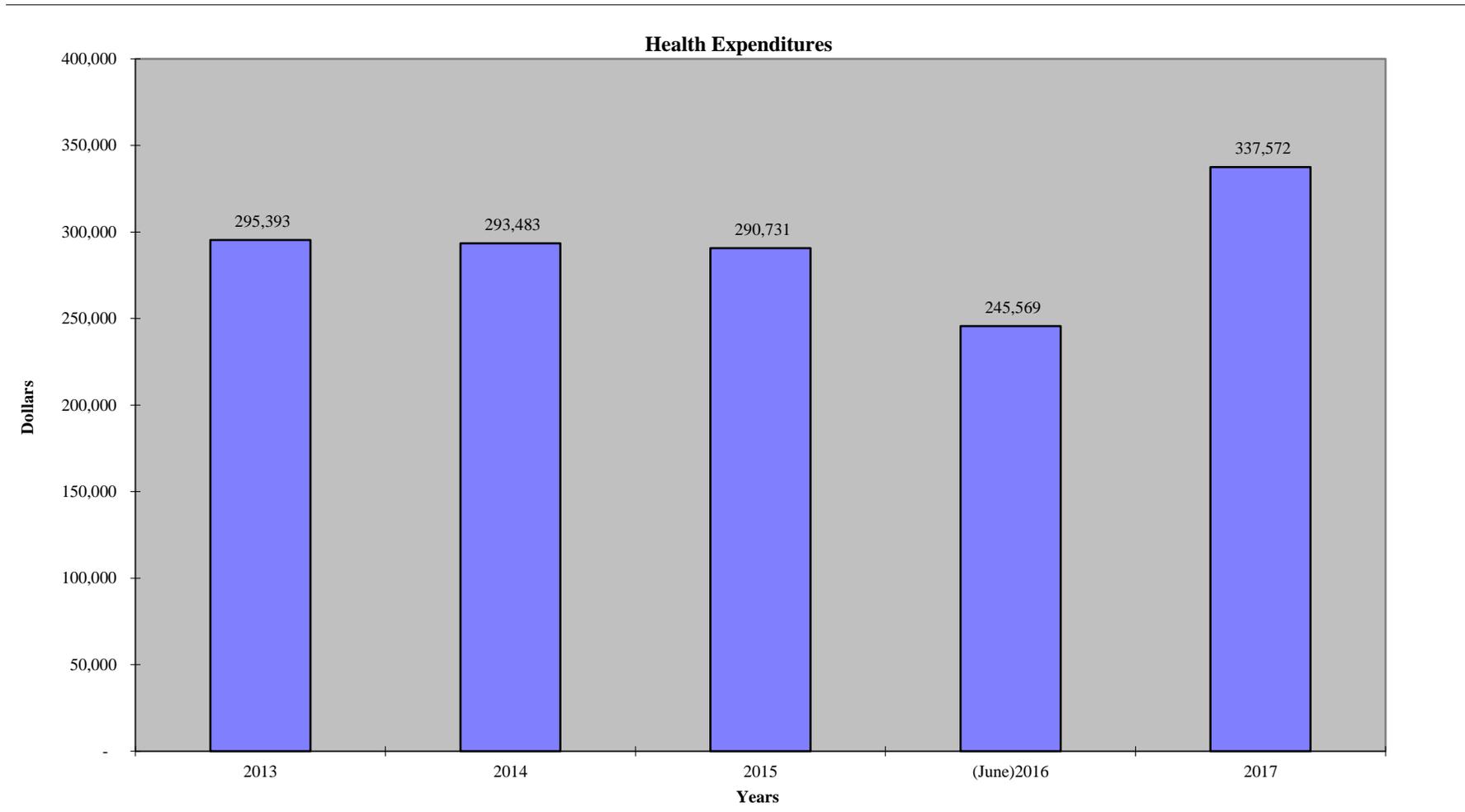
### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Health:					
Animal control:					
Personal services	51,725	53,347	55,122	46,995	56,512
Other	6,155	5,709	3,920	1,611	14,980
	<u>57,880</u>	<u>59,056</u>	<u>59,042</u>	<u>48,605</u>	<u>71,492</u>
Other:					
Nondepartmental:					
Public health	46,800	46,800	46,800	42,900	46,800
Mental health	47,500	47,500	45,000	31,875	45,000
Substance abuse	47,500	40,000	35,000	24,375	35,000
Spay and Neuter Clinic	-	-	-	-	15,000
Valley Haven School	2,000	2,000	2,000	2,000	2,000
Lee County Humane Society	75,413	77,127	81,389	70,739	104,280
Sickle Cell	1,500	-	-	-	-
Child care alliance	1,800	6,000	6,000	6,000	6,000
Red Cross	10,000	10,000	8,000	6,375	8,500
Child Advocacy Center	-	-	2,500	3,000	3,500
Other	5,000	5,000	5,000	9,700	-
	<u>237,513</u>	<u>234,427</u>	<u>231,689</u>	<u>196,964</u>	<u>266,080</u>
Total health	<u>295,393</u>	<u>293,483</u>	<u>290,731</u>	<u>245,569</u>	<u>337,572</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

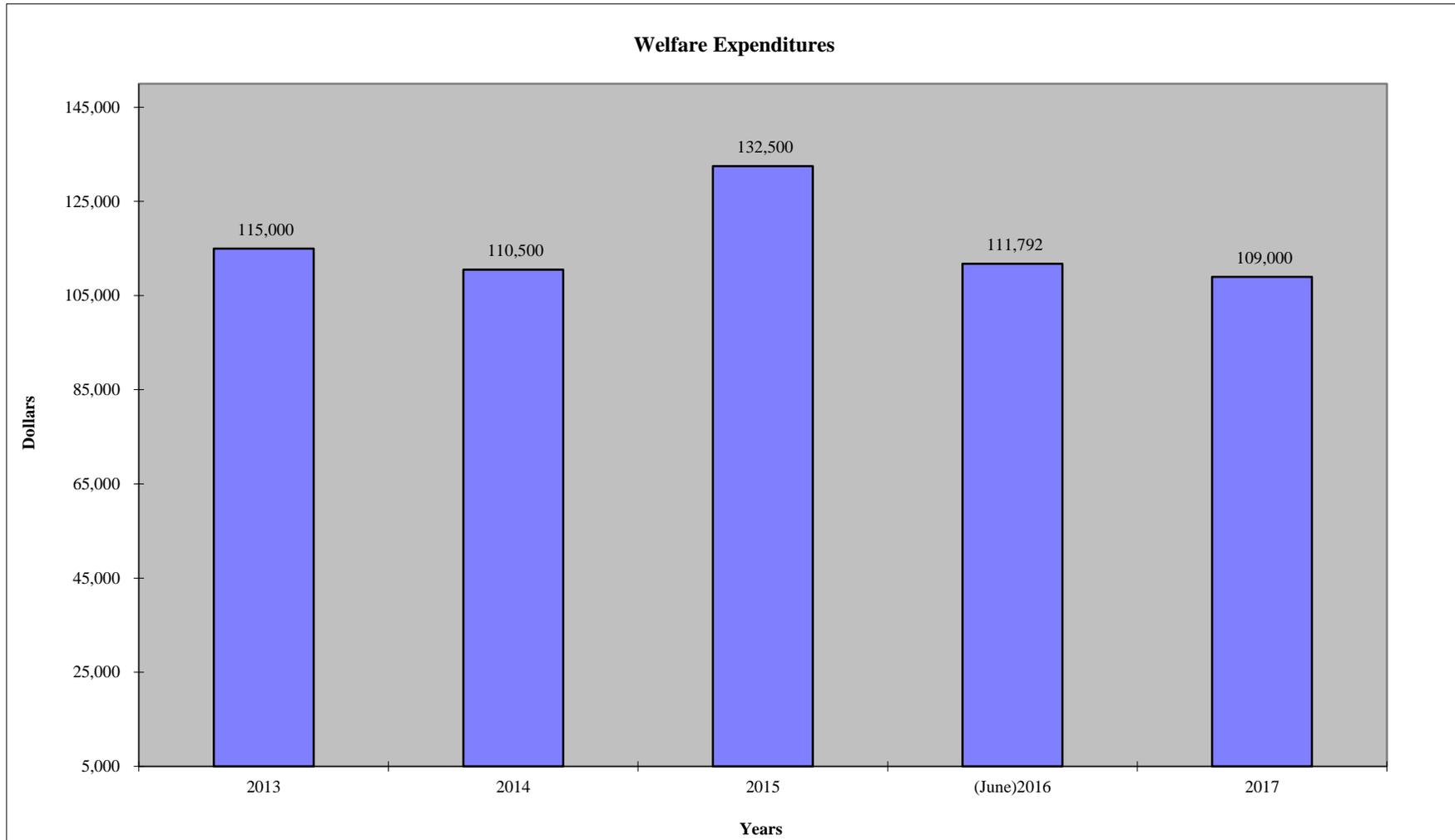
### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
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	57,500	54,792	40,000
Council on Human Relations	20,000	20,000	20,000	15,000	20,000
Story Book Farms	8,000	-	-	3,000	5,000
Christian Care Ministries	-	1,000	1,000	1,500	2,000
Greater Peace Child Development	-	2,500	2,500	-	-
Other	10,000	10,000	9,500	6,000	-
Total welfare	115,000	110,500	132,500	111,792	109,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

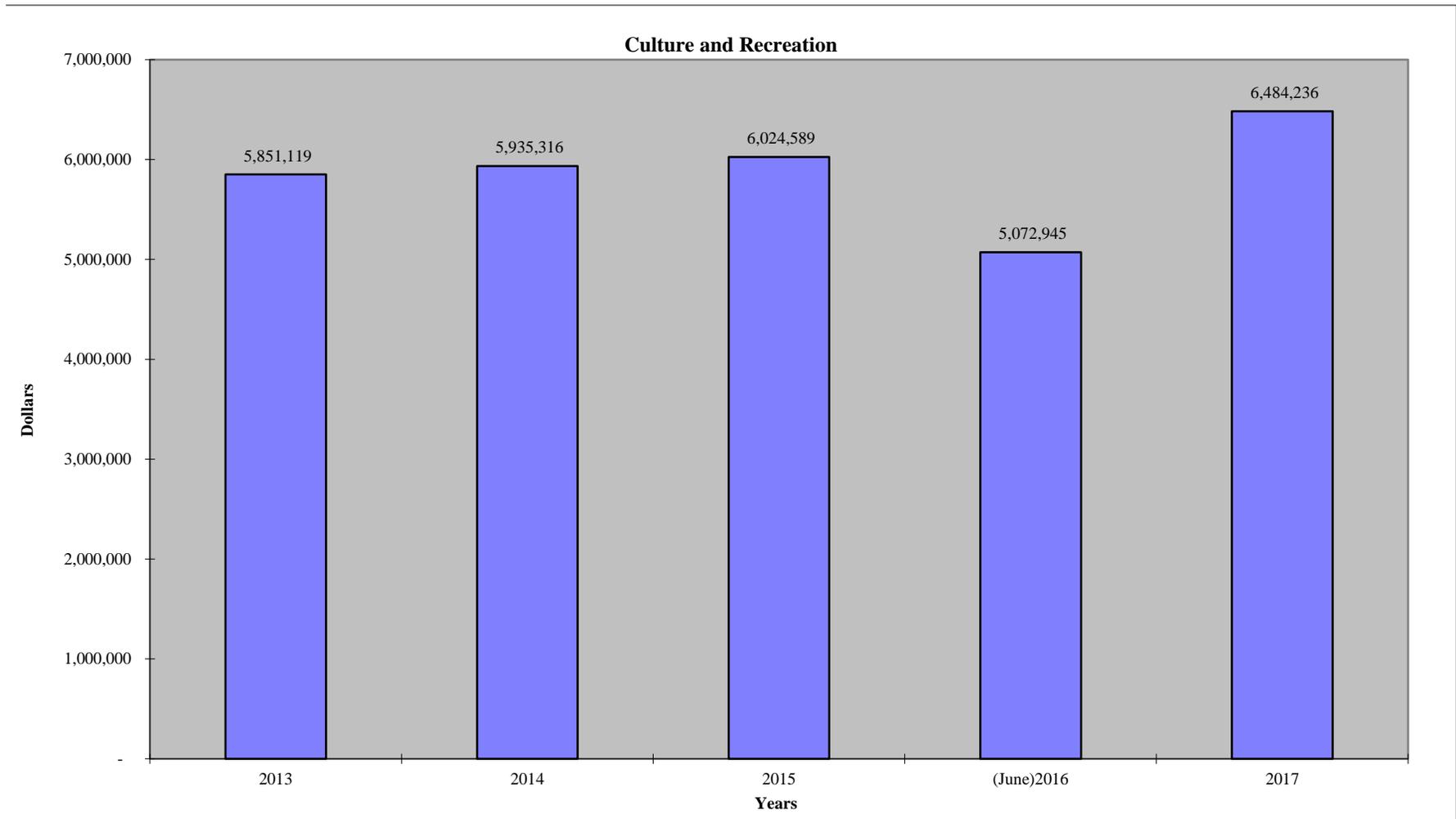
### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Culture and recreation:					
Parks and recreation:					
Personal services	1,452,114	1,510,197	1,546,525	1,272,200	1,554,974
Other	3,591,033	3,581,397	3,658,008	3,145,922	4,140,048
Total parks and recreation	5,043,147	5,091,594	5,204,533	4,418,122	5,695,021
Library:					
Personal services	513,870	526,818	530,800	424,111	530,153
Other	182,078	224,404	200,056	137,610	161,361
Total library	695,948	751,222	730,856	561,722	691,514
Nondepartmental:					
Opelika Tree Commission	4,273	-	-	-	-
Beautification Committee	35,000	32,500	27,500	40,000	40,000
Arts Association (Depot)	25,000	25,000	25,000	28,100	28,100
Museum of East Alabama	22,500	22,500	21,500	22,201	29,600
Other	25,251	12,500	15,200	2,800	-
Total nondepartmental	112,024	92,500	89,200	93,101	97,700
Total culture and recreation	5,851,119	5,935,316	6,024,589	5,072,945	6,484,236

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Economic development:					
Personal services	247,471	268,485	266,550	242,474	299,942
Other	155,166	117,138	130,733	109,548	274,038
Economic development	402,637	385,623	397,283	352,022	573,980
Nondepartmental:					
Perf incentive - Pharmavite	100,000	96,400	107,500	114,167	130,000
Perf incentive - Mando	100,000	100,000	100,000	15,815	65,816
Perf incentive - Bentler	17,833	-	-	-	-
Hanwha Economic Incentv	35,000	35,000	35,000	-	35,000
Gambro Economic Incentive	50,000	50,000	50,000	-	35,000
Daewon Economic Incentive	8,750	8,750	8,750	-	8,750
South East Alabama Gas	11,921	9,831	7,829	-	10,000
Tiger Town Warrants	574,909	648,995	691,176	526,335	-
Glynn Smith 2012A Warrants	73,587	105,248	115,635	-	-
Eastwynn	-	49,102	78,540	59,250	-
Old Lowes Building	-	-	86,369	83,468	-
Crossroads of Opelika				54,278	-
Jo-Ann Econ Incentive				94,257	40,000
Capps Drive Contribution				-	100,000
Chapman H LLC Econ Inc	226,270	2,750	-	325,000	1,725,000
	1,198,270	1,106,076	1,280,799	1,272,572	2,149,566
Total economic development	1,600,907	1,491,699	1,678,082	1,624,593	2,723,546

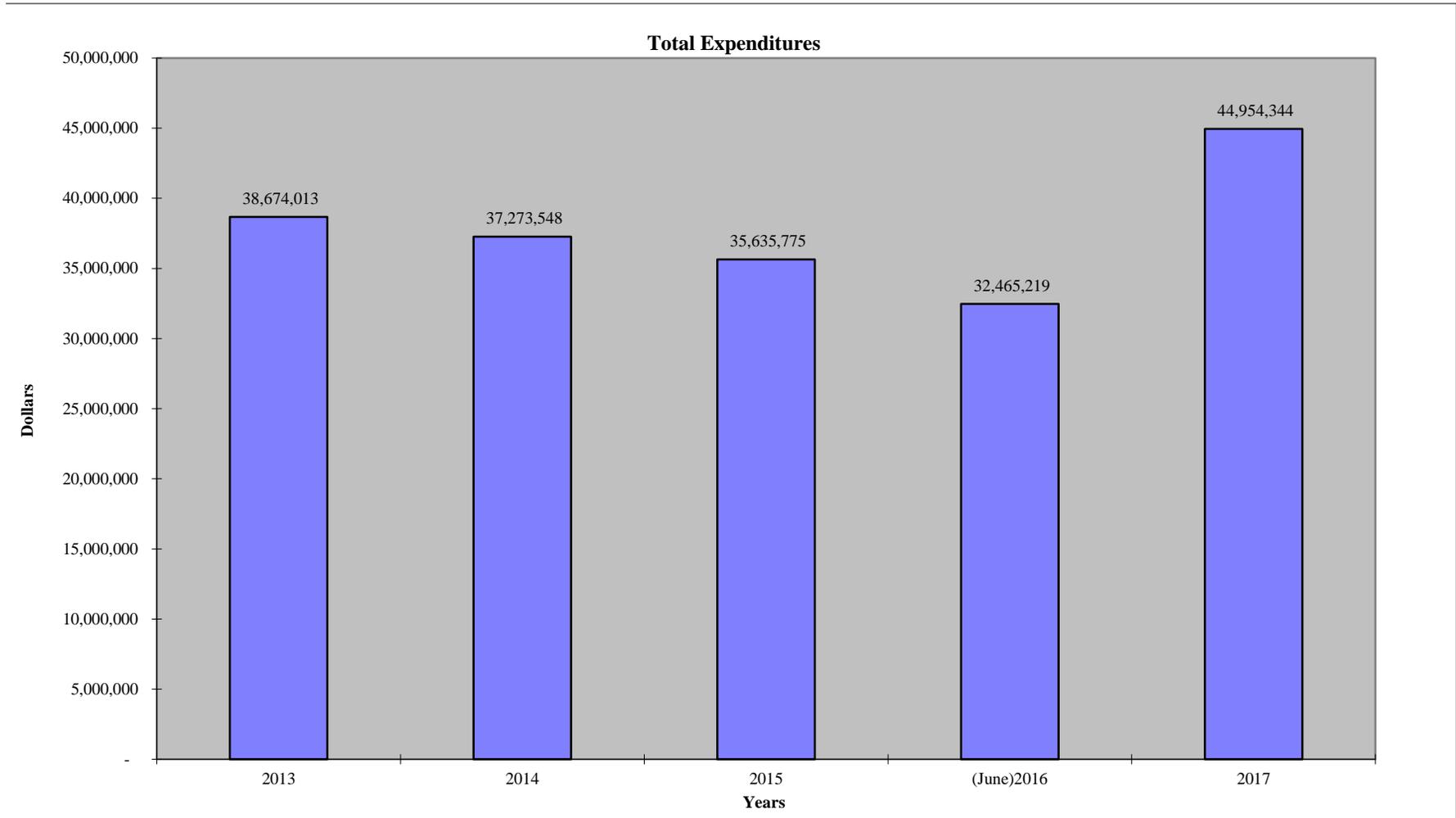
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Education:	3,010,750	3,005,000	3,010,500	2,750,000	3,250,000
Lee County Water Festival				3,000	3,000
<b>Total current expenditures</b>	<b>32,826,731</b>	<b>32,980,890</b>	<b>33,561,969</b>	<b>28,788,912</b>	<b>38,029,172</b>
Capital outlay:	3,847,205	2,294,732	1,328,389	3,055,127	6,179,755
Debt service:					
Issue cost and Trustee fees	-	-	-	-	-
Principal	1,762,116	1,786,555	561,984	490,714	622,321
Interest	237,961	211,371	183,433	130,467	123,096
	<u>2,000,077</u>	<u>1,997,926</u>	<u>745,417</u>	<u>621,181</u>	<u>745,417</u>
<b>Total expenditures</b>	<b>38,674,013</b>	<b>37,273,548</b>	<b>35,635,775</b>	<b>32,465,219</b>	<b>44,954,344</b>
Excess of revenues over (under) expenditures	6,199,703	9,746,781	14,477,264	14,512,982	8,248,964

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Other financing sources (uses):					
Proceeds from General Long-Term Debt	2,505,018	-	45,589	-	-
Sales of fixed assets	92,631	80,165	92,380	156,735	-
Transfers from Electric Utility Fund	2,484,699	922,140	2,888,588	2,282,151	3,000,000
Transfers from Sales Tax Revenue Fund	-	-	-	-	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	11,096	13,191	13,078	8,542	12,000
Transfers from Governmental Funds	618,039	428,211	422,674	62,500	970,328
Transfers from General Obligation Debt Service Fund	-	-	-	-	-
Transfers to Health Insurance Fund	(723,086)	(1,309,344)	(1,457,256)	(1,349,750)	(2,118,004)
Transfers to Community Development Fund	(360,429)	(64,975)	(6,926)	(192,886)	-
Transfers to General Obligation Debt Service fund	-	-	-	-	-
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(21,375)	(19,563)	(29,213)	(21,233)	(4,000)
Transfers to Committed Road Const Fund	-	-	(14,810)	-	(2,909,800)
Transfers to 1/2% Sales Tax Reserve Fund	(2,151,608)	(2,402,130)	(2,631,304)	(2,572,151)	(2,662,000)
Transfers to Lodging Fund	-	-	-	-	(307,084)
Transfers to Sewer Fund	-	-	-	-	-
Transfers to 2010 Warrants	(1,286,833)	(1,281,601)	(64,810)	(116,754)	(211,005)
Transfers to 2003AWarrants	(1,276,963)	-	-	-	-
Transfers to General Obligation Warrants Debt Service Fund	(4,067,310)	(4,014,090)	(4,011,974)	(4,013,899)	(4,019,399)
<b>Total other financing sources (uses):</b>	<b>(4,176,121)</b>	<b>(7,647,996)</b>	<b>(4,753,984)</b>	<b>(5,756,744)</b>	<b>(8,248,964)</b>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

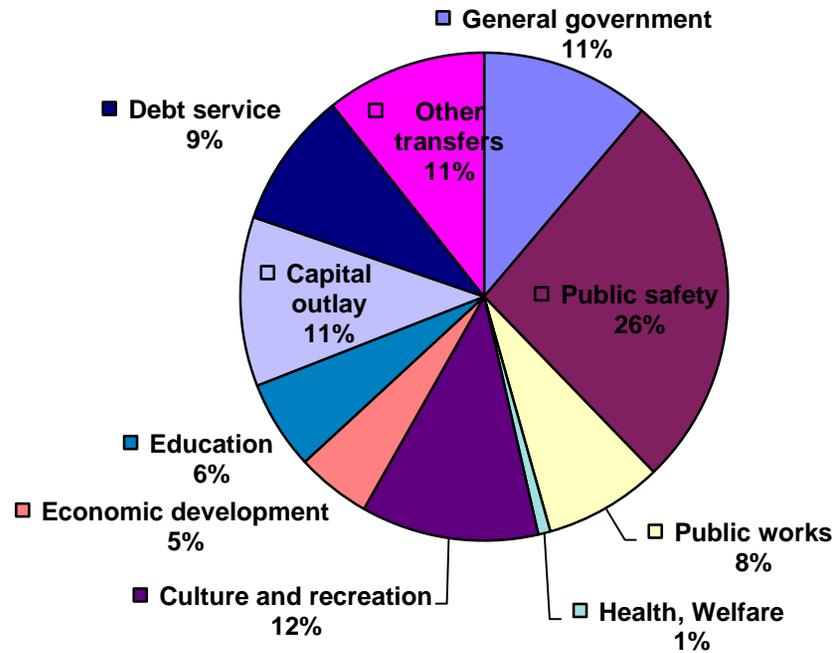
	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	2,023,582	2,098,785	9,723,280	8,756,237	0
Excess of revenues and other sources over (under) expenditures and other uses	2,023,582	2,098,785	9,723,280	8,756,237	0
Projected fund balance, beginning of year	28,120,953	30,144,535	32,243,321	41,966,600	50,722,838
Projected fund balance, end of year	<u>30,144,535</u>	<u>32,243,321</u>	<u>41,966,600</u>	<u>50,722,838</u>	<u>50,722,838</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

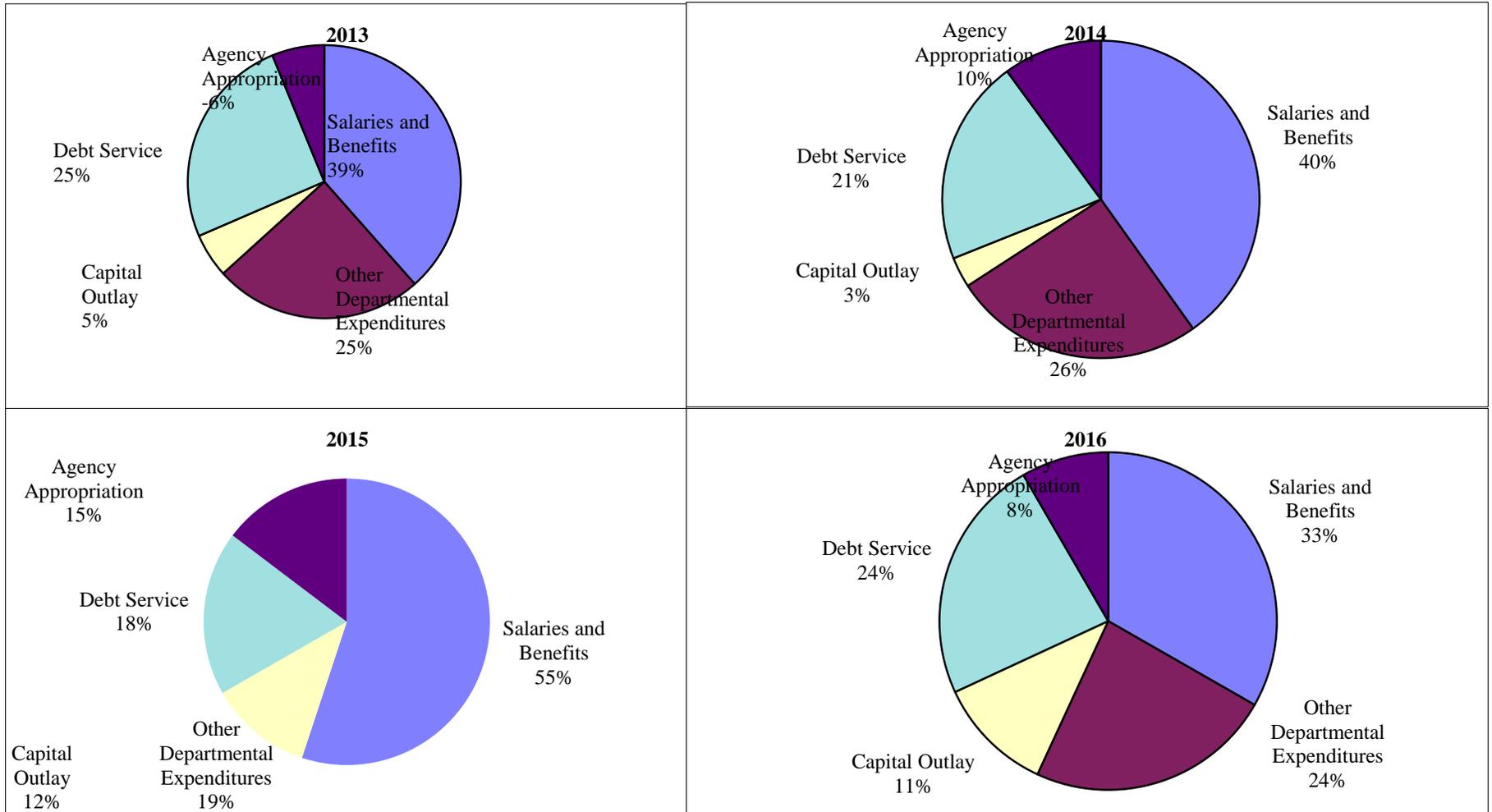
2017



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

#### 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, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	5,942,782	5,897,407	6,180,163	6,242,836	6,397,000
Miscellaneous:					
Contributions	-	-	-	-	-
Interest	6,844	8,774	4,798	49	8,000
Total revenues	<u>5,949,626</u>	<u>5,906,181</u>	<u>6,184,961</u>	<u>6,242,885</u>	<u>6,405,000</u>
Expenditures:					
Nondepartmental:					
Education	4,958,890	4,921,728	5,200,036	5,115,722	5,415,843
Excess of revenues over (under) expenditures	<u>990,736</u>	<u>984,453</u>	<u>984,925</u>	<u>1,127,163</u>	<u>989,157</u>
Other financing sources (uses):					
Transfers to debt service funds	<u>(990,736)</u>	<u>(984,453)</u>	<u>(984,925)</u>	<u>(469,391)</u>	<u>(989,157)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	(0)	657,771	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>657,771</u>
Projected fund balance, end of year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(0)</u></u>	<u><u>657,771</u></u>	<u><u>657,771</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	304,301	322,610	379,982	250,335	325,000
Interest	-	-	-	-	-
Total revenues	<u>304,301</u>	<u>322,610</u>	<u>379,982</u>	<u>250,335</u>	<u>325,000</u>
Expenditures:					
Current:	224,727	110,936	181,090	196,030	250,000
General Government Appropriations	50,000	200,000	226,250	186,484	382,084
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>29,574</u>	<u>11,674</u>	<u>(27,358)</u>	<u>(132,178)</u>	<u>(307,084)</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	(21,039)	-	-	307,084
Transfers from (to) General Fund	<u>-</u>	<u>(21,039)</u>	<u>-</u>	<u>-</u>	<u>307,084</u>
Excess of revenues and other sources over (under) expenditures and other uses	29,574	(9,365)	(27,358)	(132,178)	-
Projected fund balance, beginning of year	<u>761,231</u>	<u>790,805</u>	<u>781,440</u>	<u>754,082</u>	<u>621,904</u>
Projected fund balance, end of year	<u><u>790,805</u></u>	<u><u>781,440</u></u>	<u><u>754,082</u></u>	<u><u>621,904</u></u>	<u><u>621,904</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	56,750	57,197	59,402	45,002	56,000
Miscellaneous:					
Interest	14	5	6	3	-
Other	-	-	-	-	-
Total revenues	<u>56,764</u>	<u>57,202</u>	<u>59,408</u>	<u>45,004</u>	<u>56,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	54,000	52,000	100,170	141,543	56,000
Total expenditures	<u>54,000</u>	<u>52,000</u>	<u>100,170</u>	<u>141,543</u>	<u>56,000</u>
Excess of revenues over (under) expenditures	2,764	5,202	(40,762)	(96,539)	-
Projected fund balance, beginning of year	<u>35,706</u>	<u>38,470</u>	<u>43,672</u>	<u>2,910</u>	<u>(93,629)</u>
Projected fund balance, end of year	<u><u>38,470</u></u>	<u><u>43,672</u></u>	<u><u>2,910</u></u>	<u><u>(93,629)</u></u>	<u><u>(93,629)</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	72,475	73,086	76,203	57,552	71,000
Miscellaneous:					
Interest	66	68	69	22	-
Total revenues	<u>72,541</u>	<u>73,154</u>	<u>76,272</u>	<u>57,574</u>	<u>71,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	81,228	81,662	90,170	-	71,000
Total expenditures	<u>81,228</u>	<u>81,662</u>	<u>90,170</u>	<u>-</u>	<u>71,000</u>
Excess of revenues over (under) expenditures	(8,687)	(8,508)	(13,898)	57,574	-
Projected fund balance, beginning of year	<u>132,065</u>	<u>123,378</u>	<u>114,870</u>	<u>100,972</u>	<u>158,546</u>
Projected fund balance, end of year	<u><u>123,378</u></u>	<u><u>114,870</u></u>	<u><u>100,972</u></u>	<u><u>158,546</u></u>	<u><u>158,546</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	595,674	226,060	225,583	232,090	232,000
Miscellaneous:					
Interest	1,331	1,441	596	15,002	15,000
Other	-	-	-	-	-
Total revenues	<u>597,005</u>	<u>227,501</u>	<u>226,179</u>	<u>247,092</u>	<u>247,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	191,000	258,452	592,769	-	247,000
Total expenditures	<u>191,000</u>	<u>258,452</u>	<u>592,769</u>	<u>-</u>	<u>247,000</u>
Excess of revenues over (under) expenditures	406,005	(30,951)	(366,590)	247,092	-
Projected fund balance, beginning of year	<u>188,070</u>	<u>594,075</u>	<u>563,124</u>	<u>196,534</u>	<u>443,626</u>
Projected fund balance, end of year	<u><u>594,075</u></u>	<u><u>563,124</u></u>	<u><u>196,534</u></u>	<u><u>443,626</u></u>	<u><u>443,626</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Workman's Compensation Insurance:					
Operating revenues:					
Charges for Insurance	587,345	538,675	461,142	323,458	539,000
Operating expenses:					
Insurance Claims and expenses	207,411	322,239	11,663	208,674	357,000
Operating income	379,934	216,436	449,479	114,783	182,000
Nonoperating revenues:					
Interest	11,675	8,578	5,707	799	-
Operating transfer in (out)	(200,000)	(228,000)	(264,000)	-	(182,000)
Change in net assets	191,609	(2,986)	191,186	115,583	-
Net assets, beginning of year	2,202,690	2,394,299	2,391,313	2,582,499	2,698,081
Net assets, end of year	<u>2,394,299</u>	<u>2,391,313</u>	<u>2,582,499</u>	<u>2,698,081</u>	<u>2,698,081</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Health Insurance Fund:					
Operating revenues:					
Charges for Insurance	1,989,540	2,093,310	2,131,650	1,709,670	2,108,000
Operating expenses:					
Insurance Claims and expenses	3,103,956	3,630,654	3,852,999	3,073,932	4,408,004
Operating income	(1,114,416)	(1,537,344)	(1,721,350)	(1,364,262)	(2,300,004)
Nonoperating revenues:					
Interest	353	(1)	94	-	-
Operating transfer in (out)	923,086	1,537,344	1,721,256	1,349,750	2,300,004
Change in net assets	(190,977)	(1)	-	(14,512)	-
Net assets, beginning of year	190,977	-	(1)	(1)	(14,513)
Net assets, end of year	-	(1)	(1)	(14,513)	(14,513)

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	17,248	14,689	10,135	-	304
Contributions	182,250	182,500	117,500	-	200,000
<b>Total revenues</b>	<b>199,498</b>	<b>197,189</b>	<b>127,635</b>	<b>-</b>	<b>200,304</b>
Expenditures:					
Current:					
Appropriation for Justice Center Additions	18,396	8,849	11,724	7,520	-
Capital Outlay	357,952	360,513	409,039	360,706	361,574
	-	-	-	-	200,000
Excess of revenues over (under) expenditures	(176,850)	(172,173)	(293,128)	(368,226)	(361,270)
Other financing sources (uses):					
Proceeds of Sales of Equipment					
Transfers from Governmental Funds	2,151,608	2,402,131	2,631,304	2,572,151	1,962,917
Transfers to Governmental Funds (Debt)	(1,775,687)	(1,773,778)	(1,619,798)	(1,080,270)	(1,601,647)
Other financing sources (uses)	375,921	628,353	1,011,506	1,491,880	361,270
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>199,071</b>	<b>456,180</b>	<b>718,378</b>	<b>1,123,655</b>	<b>-</b>
Projected fund balance, beginning of year	4,563,493	4,762,564	5,218,744	5,937,122	7,060,777
Projected fund balance, end of year	4,762,564	5,218,744	5,937,122	7,060,777	7,060,777

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	7,097	6,763	8,618	5,760	16,000
Other	61,384	71,607	(6,566)	16,097	-
Total revenues	<u>68,481</u>	<u>78,370</u>	<u>2,052</u>	<u>21,857</u>	<u>16,000</u>
Expenditures:					
Current:	<u>5,024</u>	<u>5,203</u>	<u>6,701</u>	<u>7,504</u>	<u>8,000</u>
Excess of revenues over (under) expenditures	<u>63,457</u>	<u>73,167</u>	<u>(4,649)</u>	<u>14,353</u>	<u>8,000</u>
Other financing sources (uses):					
Transfers from General Fund	21,375	19,563	29,213	21,233	4,000
Transfers to General Fund	(11,096)	(13,191)	(13,078)	(8,542)	(12,000)
Transfers from (to) General Fund	<u>10,279</u>	<u>6,372</u>	<u>16,135</u>	<u>12,691</u>	<u>(8,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	73,736	79,539	11,486	27,044	-
Projected fund balance, beginning of year	<u>738,633</u>	<u>812,369</u>	<u>891,908</u>	<u>903,394</u>	<u>930,438</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>812,369</u></u>	<u><u>891,908</u></u>	<u><u>903,394</u></u>	<u><u>930,438</u></u>	<u><u>930,438</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	4	1	59	83	-
Contributions	11,478	23,716	46,830	-	25,000
Total revenues	11,483	23,717	46,889	83	25,000
Expenditures:					
Current:	-	-	22,359	20,061	25,000
Capital Outlay	-	-	7,980	-	-
Excess of revenues over (under) expenditures	11,483	23,717	16,550	(19,978)	-
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	11,483	23,717	16,550	(19,978)	-
Projected fund balance, beginning of year	(9,283)	2,200	25,916	42,466	22,488
Projected fund balance, end of year	2,200	25,916	42,466	22,488	22,488

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Entitlement Grant Fund Program Year 2015:					
Revenues:					
Intergovernmental:					
Federal grants	36,998	36,488	103,887	174,771	220,270
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	<u>36,998</u>	<u>36,488</u>	<u>103,887</u>	<u>174,771</u>	<u>220,270</u>
Expenditures:					
Current:	36,998	37,658	103,407	174,771	220,270
Capital Outlay:	-	-	-	-	-
	<u>36,998</u>	<u>37,658</u>	<u>103,407</u>	<u>174,771</u>	<u>220,270</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(1,170)</u>	<u>480</u>	<u>0</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	<u>-</u>	<u>(1,170)</u>	<u>480</u>	<u>0</u>	<u>-</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Entitlement Grant Fund Programs Year 2015:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	(1,170)	480	0	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

**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, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	145,293	154,842	165,647	99,346	123,000
Interest	-	-	-	-	-
Total revenues	<u>145,293</u>	<u>154,842</u>	<u>165,647</u>	<u>99,346</u>	<u>123,000</u>
Expenditures:					
Current:	-	-	49,331	-	-
Capital Outlay	-	-	-	-	123,000
Excess of revenues over (under) expenditures	<u>145,293</u>	<u>154,842</u>	<u>116,316</u>	<u>99,346</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	145,293	154,842	116,316	99,346	-
Projected fund balance, beginning of year	<u>472,814</u>	<u>618,107</u>	<u>772,949</u>	<u>889,265</u>	<u>988,611</u>
Projected fund balance, end of year	<u><u>618,107</u></u>	<u><u>772,949</u></u>	<u><u>889,265</u></u>	<u><u>988,611</u></u>	<u><u>988,611</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
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, 2017**

**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, 2017**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

Enterprise Funds:	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Opelika Power Services:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	34,131,980	38,137,587	40,545,482	33,344,154	42,060,000
Operating expenses:					
Power purchased	24,635,418	27,693,300	28,665,653	18,549,356	27,804,000
Depreciation	1,989,418	2,616,671	2,828,935	2,600,000	2,799,996
Personal services	2,679,652	3,052,243	3,001,646	2,673,291	3,056,832
Other	1,916,501	2,384,118	2,036,239	3,087,323	2,466,444
Services provided by other funds	142,604	160,444	158,352	145,156	35,688
Total operating expenses	31,363,593	35,906,776	36,690,825	27,055,125	36,162,960
Operating income	2,768,387	2,230,811	3,854,657	6,289,029	5,897,040
Nonoperating revenues (expenses):					
Interest revenues	82,657	65,444	69,048	1,330	13,500
Miscellaneous revenues	315,185	1,211,214	1,189,737	972,915	1,226,280
Sale of fixed assets	(3,905)	(750)	3,179	-	-
Interest expense and fiscal charges	(488,431)	(1,435,383)	(1,435,652)	(1,316,261)	(1,435,653)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	(94,494)	(159,475)	(173,688)	(342,016)	(195,873)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Income before operating transfers	2,673,893	2,071,336	3,680,970	5,947,014	5,701,167
Opelika Power Services:					
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	175,818	447,925	246,083	134,056	150,000
To other funds	(2,484,698)	(922,140)	(2,888,588)	(2,282,151)	(3,000,000)
	<u>(2,308,880)</u>	<u>(474,215)</u>	<u>(2,642,505)</u>	<u>(2,148,095)</u>	<u>(2,850,000)</u>
Income before extraordinary item	365,013	1,597,121	1,038,465	3,798,919	2,851,167
Extraordinary loss	-	-	-	-	-
Change in net assets	365,013	1,597,121	1,038,465	3,798,919	2,851,167
Net Assets, beginning of year	37,521,684	37,353,845	38,950,966	39,989,431	43,788,350
	<u>37,886,697</u>	<u>38,950,966</u>	<u>39,989,431</u>	<u>43,788,350</u>	<u>46,639,517</u>
Projected Retained earnings/Net Assets					

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Opelika Power Services:					
Telecommunications Fund:					
Operating revenues:					
Charges for services	-	1,455,145	3,775,265	3,553,185	4,672,224
Operating expenses:					
Telecommunication Purchases	151,842	1,437,368	2,396,081	1,927,551	2,127,996
Depreciation	782	1,040,619	1,097,994	900,000	1,100,004
Personal services	399,715	459,167	516,614	445,924	681,372
Other	187,098	916,443	847,015	608,370	910,920
Services provided by other funds	-	-	218,372	197,746	196,716
Total operating expenses	739,437	3,853,597	5,076,076	4,079,591	5,017,008
Operating income	(739,437)	(2,398,452)	(1,300,812)	(526,406)	(344,784)
Nonoperating revenues (expenses):					
Interest revenues	-	-	1,029	1	-
Miscellaneous revenues	-	5,486	59,285	18,213	30,960
Sale of fixed assets	-	-	-	-	-
Interest expense and fiscal charges	-	(270,396)	(373,743)	(304,736)	(270,396)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	-	(264,910)	(313,429)	(286,523)	(239,436)

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Income before operating transfers	(739,437)	(2,663,362)	(1,614,240)	(812,929)	(584,220)
Opelika Power Services:					
Telecommunications Fund:					
Operating transfers in (out):					
From other funds	-	-	-	-	-
To other funds	-	-	-	-	-
Net income (Loss) before extraordinary item	(739,437)	(2,663,362)	(1,614,240)	(812,929)	(584,220)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(739,437)	(2,663,362)	(1,614,240)	(812,929)	(584,220)
Net Assets, beginning of year	(44,735)	(784,172)	(3,447,534)	(5,061,775)	(5,874,703)
Net Assets, end of year	<u>(784,172)</u>	<u>(3,447,534)</u>	<u>(5,061,775)</u>	<u>(5,874,703)</u>	<u>(6,458,923)</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,957,064	4,044,196	4,138,919	3,256,812	4,300,152
Operating expenses:					
Depreciation	991,983	1,011,135	1,027,091	900,000	999,996
Personal services	3,744	3,744	3,744	3,120	3,744
Other	1,940,784	1,988,624	2,202,337	1,934,741	2,057,059
Services provided by other funds	47,309	22,117	30,158	27,644	32,556
Total operating expenses	2,983,820	3,025,620	3,263,330	2,865,505	3,093,355
Operating income	973,244	1,018,576	875,589	391,307	1,206,797
Nonoperating revenues (expenses):					
Interest revenues	6,555	7,586	5,860	-	2,196
Miscellaneous revenues	3,462	6,567	2,861	1,771	2,700
Sale of fixed assets	804	(48,500)	1,304	-	-
Interest expense and fiscal charges	(350,866)	(324,929)	(314,670)	(293,396)	(324,929)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(340,046)	(359,276)	(304,646)	(291,625)	(320,033)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
1965 Sewer System Fund:					
Income before operating transfers	633,198	659,300	570,943	99,682	886,764
Operating transfers in (out):					
Capital Contributions	80,110	91,492	77,639	76,963	77,004
From general fund	-	-	-	-	-
	<u>80,110</u>	<u>91,492</u>	<u>77,639</u>	<u>76,963</u>	<u>77,004</u>
Net income before extraordinary item	713,308	750,792	648,582	176,645	963,768
Extraordinary loss	-	-	-	-	-
Net income (Loss)	713,308	750,792	648,582	176,645	963,768
Net Assets, beginning of year	24,517,919	25,231,227	25,982,020	26,630,601	26,807,246
Projected Net Assets, end of year	<u><u>25,231,227</u></u>	<u><u>25,982,020</u></u>	<u><u>26,630,601</u></u>	<u><u>26,807,246</u></u>	<u><u>27,771,014</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
<b>Solid Waste Collection Fund:</b>					
<b>Operating revenues:</b>					
Charges for services	2,058,412	2,368,810	2,550,538	2,290,027	2,899,637
<b>Operating expenses:</b>					
Landfill dumping charges	358,495	371,693	400,221	290,028	450,000
Depreciation	251,409	227,548	202,497	5,594	300,000
Personal services	1,135,089	1,141,411	1,148,525	900,802	1,243,226
Other	494,204	515,463	414,494	370,463	467,736
Services provided by other funds	125,061	109,094	122,633	112,414	129,348
<b>Total operating expenses</b>	<b>2,364,258</b>	<b>2,365,209</b>	<b>2,288,371</b>	<b>1,679,301</b>	<b>2,590,310</b>
<b>Operating income</b>	<b>(305,846)</b>	<b>3,601</b>	<b>262,167</b>	<b>610,726</b>	<b>309,327</b>
<b>Nonoperating revenues (expenses):</b>					
Interest revenues	1,416	2,235	1,410	-	-
Miscellaneous revenues	110,996	47,463	58,471	23,050	30,000
Sale of fixed assets	2,319	1,836	15,000	85,915	-
Grant income	73,448	7,025	-	-	-
Other expenses	-	-	-	-	-
<b>Total nonoperating revenues (expenses)</b>	<b>188,179</b>	<b>58,559</b>	<b>74,881</b>	<b>108,965</b>	<b>30,000</b>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

	Actual 2013	Actual 2014	Actual 2015	Year to Date (June)2016	Budget 2017
Income before operating transfers	(117,667)	62,160	337,049	719,691	339,327
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	-	-	-
Net income (Loss) before extraordinary item	(117,667)	62,160	337,049	719,691	339,327
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(117,667)	62,160	337,049	719,691	339,327
Net Assets, beginning of year	852,818	735,151	797,311	1,134,360	1,854,050
Net Assets, end of year	<u>735,151</u>	<u>797,311</u>	<u>1,134,360</u>	<u>1,854,050</u>	<u>2,193,377</u>

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

Capital outlay:

General Fund:

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

Fire Station

Resurfacing:

Carver/Jeter Sidewalks/Streetlights MLK-Auburn St.

Total General Fund Capital Outlay

	<u>Resurfacing</u>	<u>Capital Outlay</u>
		\$ 2,134,755
		\$ 2,500,000
\$ 1,500,000		\$ 1,500,000
		\$ 45,000
		\$ 6,179,755

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Equipment  
Construction

From  
Reserves

Capital  
Outlay

\$ 875,000  
\$ 4,210,000

-      \$ -      \$ -

Total electric Utility Fund fixed assets and system expansion

-      \$ 2,980,000      \$ 5,085,000

Telecommunications Fund:

Line of  
Credit

Equipment  
Cable System Construction

\$ 777,165      \$ 800,000  
\$ 750,000      \$ 750,000

Total Telecommunications Fund fixed assets

\$ 1,527,165      \$ 1,550,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

Capital  
Outlay

Capital Outlay Equipment and Projects

\$ 1,110,501

Total 1965 Sewer System Fund fixed assets and system expansion

\$ 1,110,501

Solid Waste Collection Fund:

Capital Outlay Equipment

\$ 60,000

Total Solid Waste Collection Fund fixed assets

\$ 60,000

Total City of Opelika Capital Outlay

\$ 13,985,256

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2017**

**Human Resources Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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:		
Code Compliance Officer	2	
Revenue Assistant	2	
Community Relations:		
Community Relations Officer	1	
Accounting:		
Accountant	2	
Accounting Technician I	2	
Accounting Technician II	1	
Assistant Controller	1	
Controller	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Information Technology:		
Chief Technology Officer	1	
GIS Administrator	1	
GIS Associate	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	2	
Human Resources Director	1	
Human Resources Receptionist		1

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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:		
Buyer I	1	
Buyer II	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	2	
Police Captain	4	
Hwy Traffic Safety Manager, Grant Employee	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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	56	
Police Records Clerk	3	
Police Sergeant	15	
School Crossing Guard		4
Communications:		
Communications Operator	12	
Communications Supervisor	2	
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	33	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Probations:		
Probation Officer	2	
Public Works:		
Highways and Streets:	ESG	
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	2	
Grounds Maintenance:	ESG	
Engineering:		
Administrative Assistant	1	
Assistant City Engineer	1	
Engineer Stormwater Coordinator	1	
City Engineer	1	
Survey Crew Chief	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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	2	
Parks and Recreation Director	1	
Parks and Recreation Marketing Membership	1	
Recreation Customer Service Rep	2	
Sportsplex Manager	1	
Parks and Recreation Area Manager	2	
Parks and Recreation Center Assistant	2	
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, 2017

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		2	
Tennis Pro		1	
Tumbling Instructor		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		270	17

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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	
Distribution Engineering Rep		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 Engineer		1	
Warehouse Manager		1	
Warehouse Technician		1	
Work Flow Coordinator		1	
Apprentice Lineman I, II & III		6	
Electronics Technician		2	
Journeyman Lineman		5	
Lead Electronics Technician		1	
Lead Lineman		5	
Lead Substation Electrician		1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
Opelika Power Services:		
Electric Utility Fund:		
Line Supervisor	2	
Manager of Field Services	1	
Meter Technician	1	
Customer Service:		
Customer Service Representative	5	
Senior Utility Technician	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:		
Field Services Technician	1	
Manager of Marketing / Communication	5	
Network Engineer	1	
Head End Technician	2	
Total Telecommunications Fund employees	10	
Total Opelika Power Services employees	56	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2017

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	
Solid Waste Supr/Sanitation Officer	1	
Knuckleboom Operator	4	
Motor Vehicle Operator	1	
Refuse Equipment Operator	8	
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>	
Total Solid Waste Employees	<u>22</u>	<u>0</u>
Total Enterprise Funds employees	<u>78</u>	<u>0</u>
Total City of Opelika employees	<u><u>348</u></u>	<u><u>17</u></u>