

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

RESOLUTION NO. <sup>156</sup>    -2009

**ADOPTION OF ANNUAL BUDGET FOR 2009-2010**

**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, 2009, and ending September 30, 2010, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2009.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

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

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

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

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

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

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

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

(14) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

items on the City Administrator's Capital Outlay list from Administration Capital Equipment to the appropriate account to meet the financial reporting requirements for classification as a fixed asset. Provided this adjustment shall not increase total budgeted capital expenditures. (see attachment A)

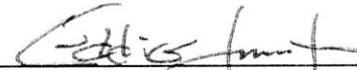
(15) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting the contingency account to the appropriate account in order to meet unforeseen circumstances. Provided this adjustment shall not increase total budgeted expenditures.

ATTEST:



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

8-19-09



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

Attachments:

- A - Capital Outlay Expenditures for 2010
  - Capital Equipment
  - Capital Improvements
  - Capital Projects

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 2010**

August 1, 2009

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, 2010, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 2010**

#### **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 56,000) the home of Alabama's largest university, Auburn University. The two cities combined, serve the employment, health care, shopping, and entertainment needs of a six county region.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

#### REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2010. To help us project the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for the fiscal year ending September 30, 2010, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

Due to the financial crisis which began in the fall of 2008, changes in financial variables have occurred too fast for the behavior of the financial variables to be incorporated into the linear regression calculations. The basic assumption for time series analysis in the paragraph above does not hold true for the 2010 revenue projections. In fact, the process that generated the financial variables has been very unstable over the last year and the instability is expected to continue at least into 2010. Actual revenues in several categories such as Sales and Use tax collections fell significantly below projections for the fiscal year 2009. Other revenues such as property taxes and lodging taxes continued to exceed the previous year. The government of the City of Opelika has determined that in general, the best method of projecting revenues for the 2010 Budget Year is to estimate actual fiscal year 2009 revenues and then to use these amounts as the 2010 revenue forecast. In general, no increase in revenues is expected from fiscal year 2009 to fiscal year 2010.

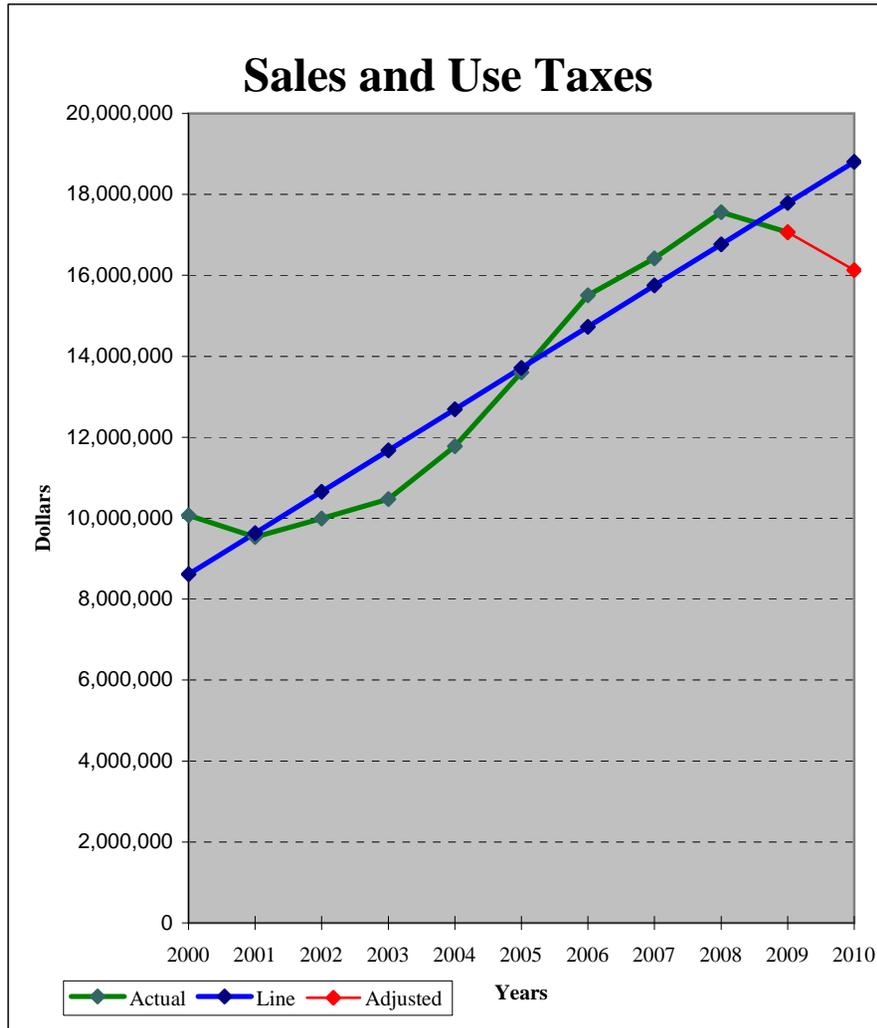
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that they produce.

The sales and use tax revenue forecast for fiscal year ending September 30, 2010, is \$16,132,000. The projection is a decrease of 5.48% over the revised 2009 Sales Tax projection and a 13.74% decrease over the original 2009 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$2,688,667 in 2010. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003. The 1/2% of the 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$379,230 committed to the Justice Center, with the remainder of the appropriation used for payment of the Sportsplex Center debt. The sales tax projection for 2010 has been reduced by an additional amount due to the effects of financial instability in the national and local economy. This additional amount is estimated to be the effect on sales tax collections of the closing of the Uniroyal Goodrich tire plant in Opelika.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2000	10,073,300	8,614,069	
2001	9,535,061	9,633,450	-5.34%
2002	9,993,415	10,652,832	4.81%
2003	10,473,505	11,672,213	4.80%
2004	11,777,250	12,691,594	12.45%
2005	13,606,331	13,710,975	15.53%
2006	15,503,980	14,730,356	13.95%
2007	16,418,214	15,749,738	5.90%
2008	17,563,790	16,769,119	6.98%
2009 *	17,068,000	17,788,500	-2.82%
2010		18,807,881	10.19%
Less: Manual Adjustment 2010		-2,675,881	
		16,132,000	-5.48%
Projection			16,132,000
Projection rounded			16,132,000
Previous year's projection			18,701,000
Percent increase (decrease) from previous year's projection			-13.74%

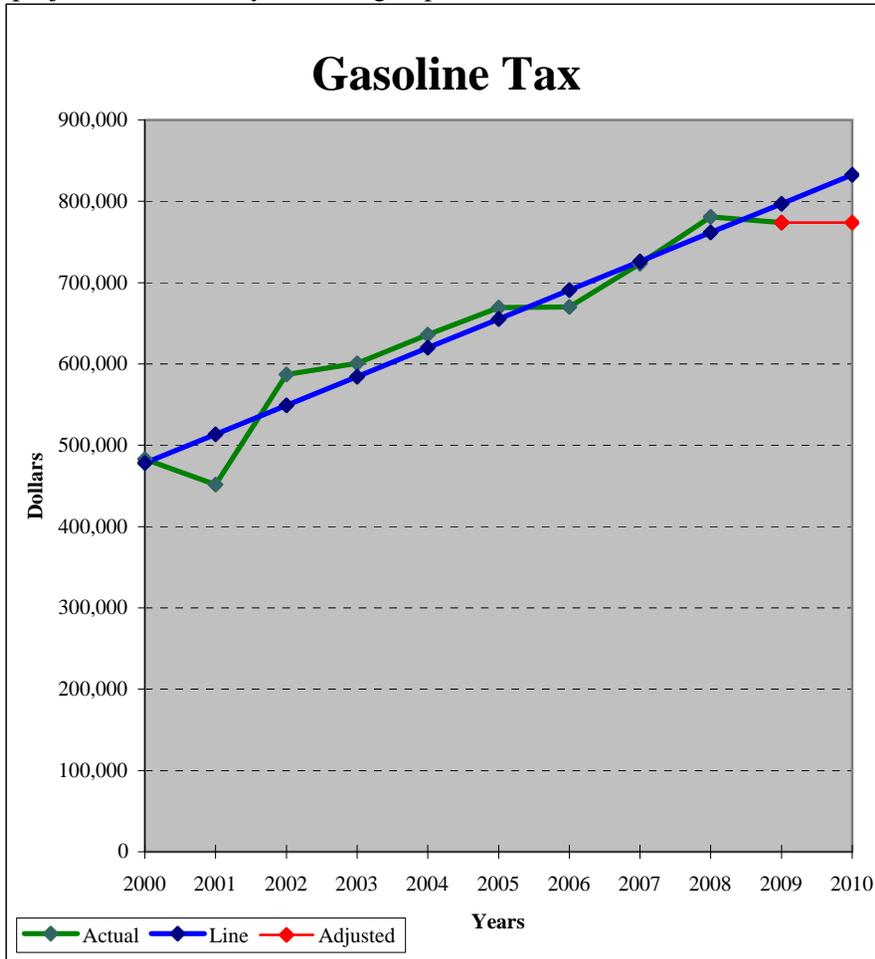
\*\* Original data adjusted for tax rate change in 2003  
 \* Revised Sales and use tax projection based on June 2009.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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, 2010, is \$774,000. This is a 0% increase over the revised 2009 Gasoline Tax Projection.



Year	Gasoline Tax ** Actual	Linear Regression Line	Gasoline Tax ** Actual % Increase
2000	482,971	478,084	
2001	451,451	513,530	-6.53%
2002	587,186	548,976	30.07%
2003	600,637	584,422	2.29%
2004	635,961	619,868	5.88%
2005	669,355	655,314	5.25%
2006	669,924	690,760	0.09%
2007	723,393	726,206	7.98%
2008	781,029	761,652	7.97%
2009 *	774,000	797,098	-0.90%
2010		832,544	7.56%
Less: Manual Adjustment		-58,544	
2010		774,000	0.00%
Projection			774,000
Projection rounded to nearest thousand			774,000
Previous year's projection			837,000
Percent increase or -decrease from previous year's projection			-7.53%

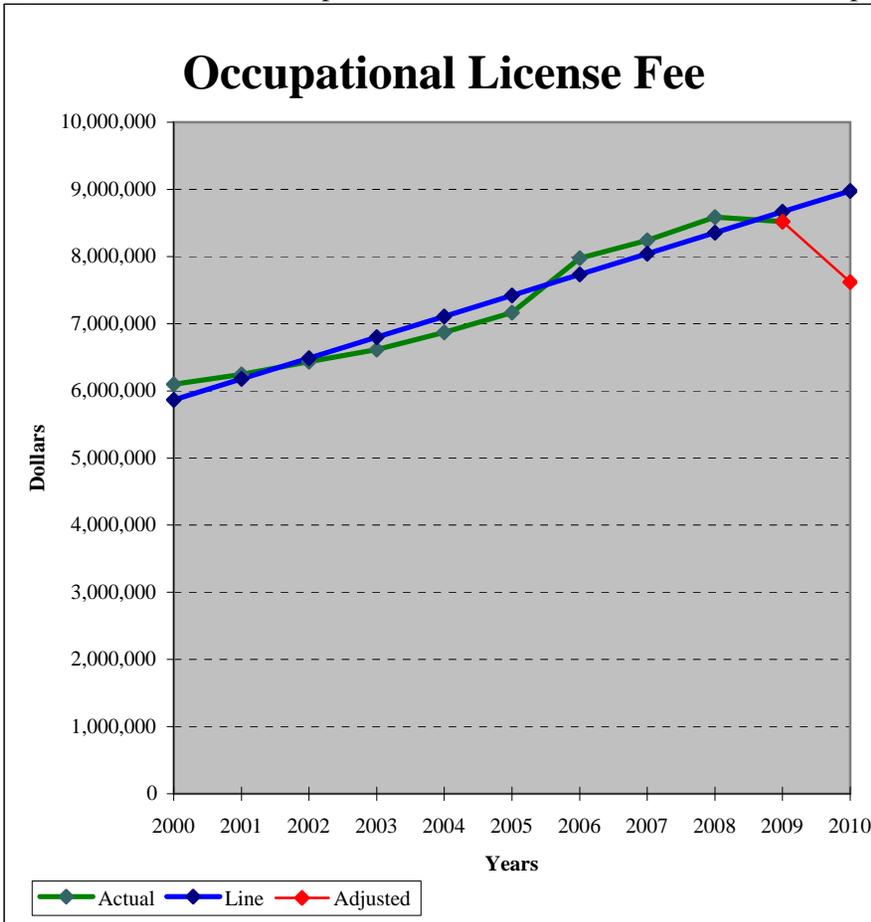
\* Revised Gasoline tax projection based on June 2009.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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, 2010, is 7,619,000 This is a 10.59 percent decrease from the revised 2009 Occupational License Fee Projection. \*\* See note below.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2000	6,097,080	5,864,799	
2001	6,245,427	6,175,996	2.43%
2002	6,433,976	6,487,194	3.02%
2003	6,613,080	6,798,391	2.78%
2004	6,868,497	7,109,589	3.86%
2005	7,166,522	7,420,786	4.34%
2006	7,975,848	7,731,984	11.29%
2007	8,243,007	8,043,181	3.35%
2008	8,589,125	8,354,379	4.20%
2009 *	8,521,000	8,665,576	-0.79%
2010		8,976,774	5.35%
Less: Manual Adjustment		-1,357,774	
2010		7,619,000	-10.59%
Projection			7,619,000
Projection rounded to nearest thousand			7,619,000
Previous year's projection			8,668,000
Percent increase or -decrease from previous year's projection			-12.10%

\*\* Reduced due to effects of economic instability.

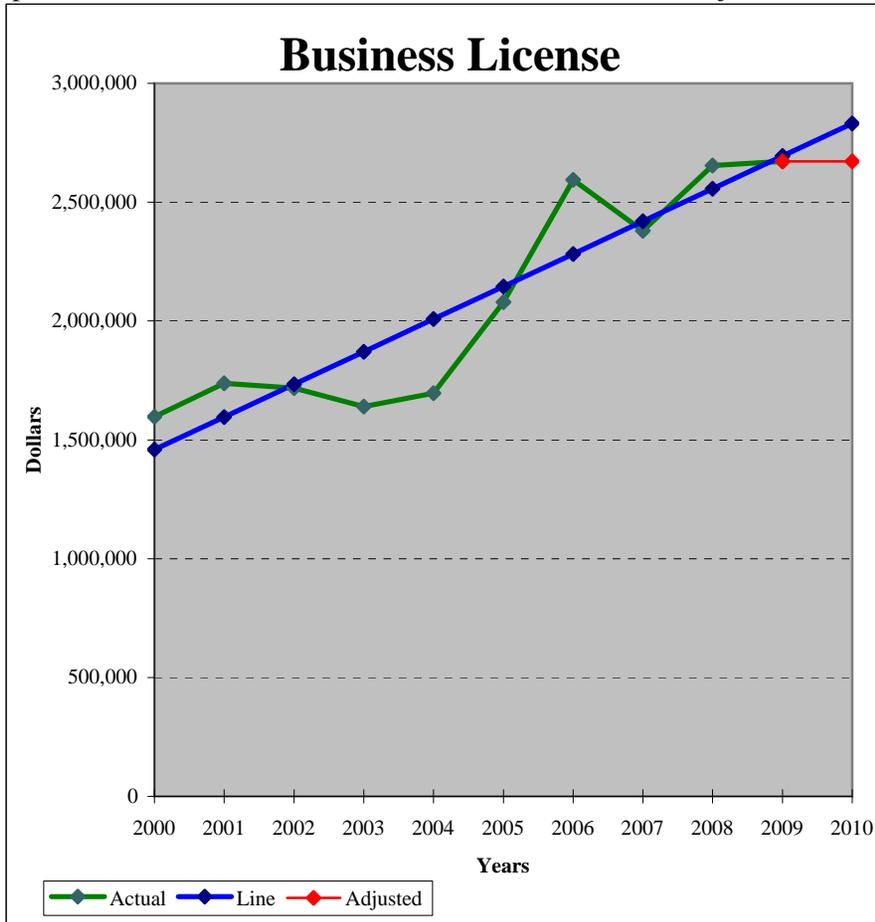
\* Revised Occupation fee projection based on June 2009.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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, 2010, is 2,672,000. This is a 0% percent increase over the revised 2009 Business License Projection.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2000	1,597,294	1,459,196	
2001	1,737,290	1,596,403	8.76%
2002	1,717,440	1,733,609	-1.14%
2003	1,640,166	1,870,816	-4.50%
2004	1,696,526	2,008,023	3.44%
2005	2,078,943	2,145,229	22.54%
2006	2,593,741	2,282,436	24.76%
2007	2,379,095	2,419,642	-8.28%
2008	2,653,764	2,556,849	11.55%
2009 *	2,672,000	2,694,056	0.69%
2010		2,831,262	5.96%
Less: Manual Adjustment		-159,262	
2010		2,672,000	0.00%
Projection			2,672,000
Projection rounded to nearest thousand			2,672,000
Previous year's projection			2,845,000
Percent increase or -decrease from previous year's projection			-6.08%

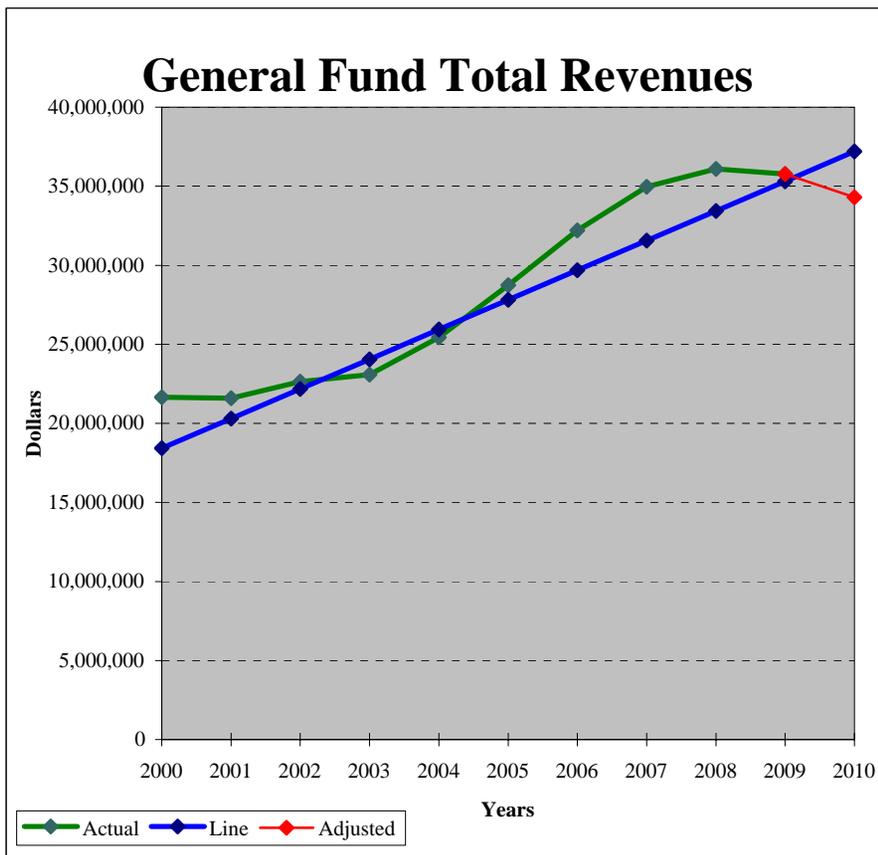
\* Revised Business License projection based on June 2009.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Forecasting based on prior years' actual was used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2008, actual amounts and/or the fiscal year ending September 30, 2009, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2010, is 34,568,000 This is a 4.1 percent decrease over the revised 2009 Revenue Projection.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2000	21,655,553	18,427,238	
2001	21,592,876	20,303,798	-0.29%
2002	22,643,599	22,180,358	4.87%
2003	23,082,807	24,056,917	1.94%
2004	25,444,122	25,933,477	10.23%
2005	28,749,898	27,810,036	12.99%
2006	32,199,081	29,686,596	12.00%
2007	34,974,163	31,563,155	8.62%
2008	36,085,798	33,439,715	3.18%
2009 *	35,778,000	35,316,274	-0.85%
2010		37,192,834	3.95%
Less: Manual Adjustment		-2,893,834	
2010		34,299,000	-4.13%
Projection			34,299,000
Projection rounded to nearest thousand			34,299,000
Previous year's projection			38,624,000
Percent increase or -decrease			-11.20%

\* Revised Total Revenue projection based on June 2009.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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.)

	2008-2009 Revised <u>Forecast</u>	2008-2009 <u>Forecast</u>	2009-2010 <u>Forecast</u>	2009-2010 <u>Regression</u>	2009-2010 <u>Difference</u>
Total revenues excluding interest	35,778,000	38,624,000	34,299,000	37,192,834	2,893,834
Interest revenue	267,000	668,000	269,000	269,000	-
	<u>36,045,000</u>	<u>39,292,000</u>	<u>34,568,000</u>	<u>37,461,834</u>	<u>2,893,834</u>
2009-2010 percentage difference in actual forecast and the regression analysis					<u>8.37%</u>
2009-2010 total revenue forecast including interest					<u>34,568,000</u>
2008-2009 total revenue forecast including interest					<u>39,292,000</u>
2008-2009 revised total revenue forecast including interest					<u>36,045,000</u>
Percent increase or -decrease over the previous year's forecast					<u>-12.02%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>-4.10%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2010, is \$56,000. This year's projection is 13% less than last year's projection. This projection is based on actual revenues of \$62,384, and \$58,064 in fiscal years 2007 and 2008 respectively. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2010, is \$75,000. This is a 17% decrease over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 86,802 and 77,963, in fiscal years 2007 and 2008 respectively.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

The Alabama Trust Fund projection for the fiscal year ending September 30, 2010, is \$286,000. This is an increase over last year's projection. This projection is based on actual revenues of \$286,336, in fiscal year 2009.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2010, is \$45,000. This is a \$49,000 decrease from the previous year's projection. This projection is based on actual interest revenues of \$93,511 and \$68,540 in fiscal years 2007 and 2008 respectively. Revenues in this fund have decreased significantly because of lower interest rates.

The Electric Utility Fund (Light and Power) electric sales projection for September 30, 2010 is based on actual revenues in fiscal year 2008 and adjusted for expected changes in the power cost adjustment. This projection assumes that costs per Kwh will remain approximately the same next year.

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

	Budget <u>2010</u>	YTD <u>2009</u>	Actual <u>2008</u>	Actual <u>2007</u>	Actual <u>2006</u>
Electric charges for services	34,185,000	23,830,660	33,793,947	29,247,322	24,932,721
Cost of Power purchased	<u>23,829,000</u>	<u>15,816,949</u>	<u>24,502,276</u>	<u>20,754,099</u>	<u>18,479,388</u>
Electric charges in excess of power purchased	<u>10,356,000</u>	<u>8,013,711</u>	<u>9,291,671</u>	<u>8,493,223</u>	<u>6,453,333</u>
 Cost of power purchased as a percent of electric charges for services	 <u>69.71%</u>	 <u>66.37%</u>	 <u>72.50%</u>	 <u>70.96%</u>	 <u>74.12%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2010, is \$2,763,000. Tap fees are projected to be \$13,000. Sewer assessment fees are projected at \$379,000 and Industrial charges are estimated to be \$23,000. The estimates are based on actual results through June

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**Fiscal year ending September 30, 2010**

2009.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2010, is \$1,981,000. This projection is based on Solid Waste Collection Fund service charges through June 2009.

**FINANCIAL INFORMATION**

Debt Administration. The government's rating from Standard and Poor's Corporation was upgraded from A+ to AA-. The government's current rating from Moody's Investors Service is A1.

**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,

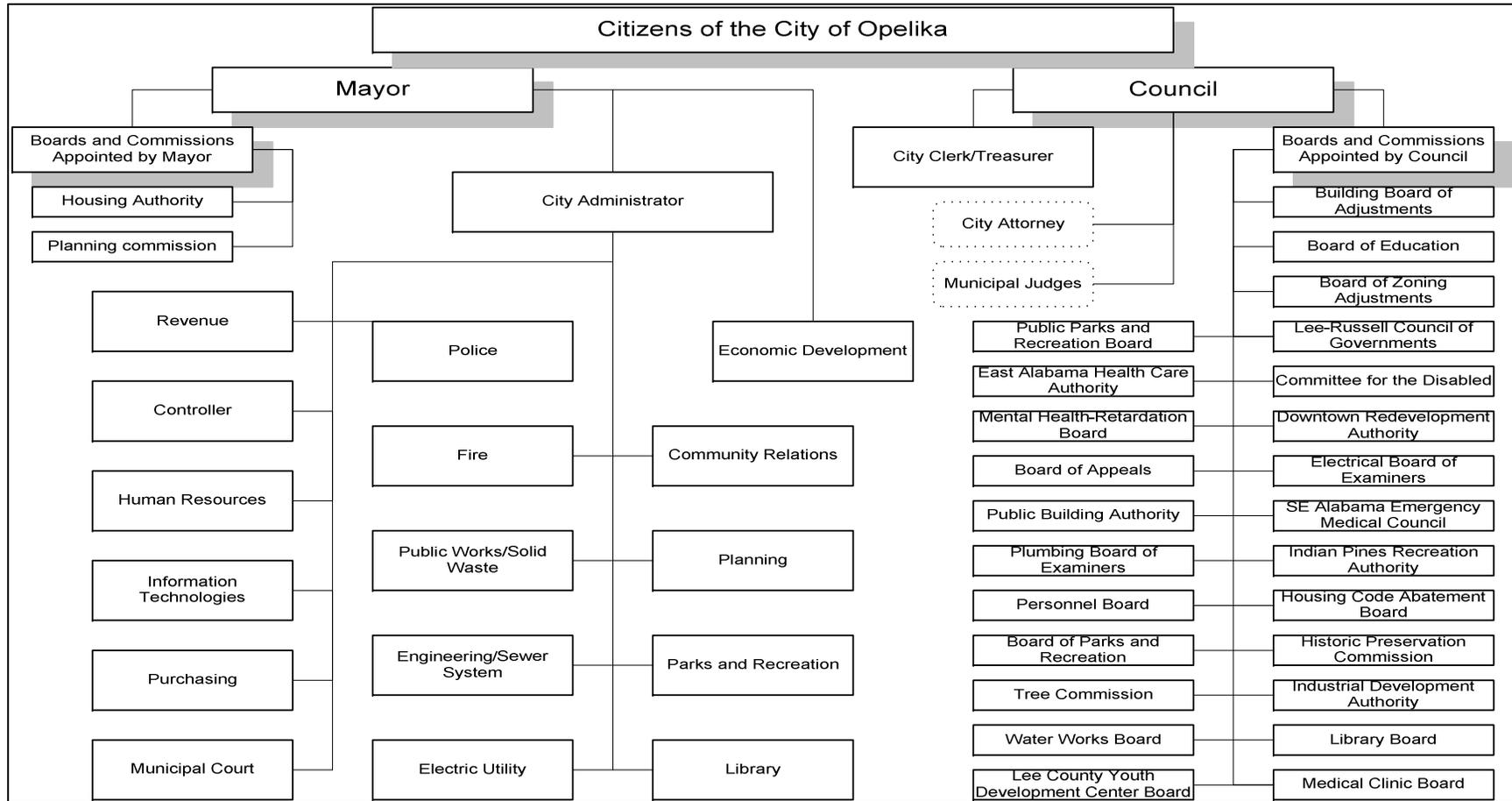
R. Mitchell Price, CPA  
Controller

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

#### Organization Chart



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

#### Officials of the City of Opelika

Mayor  
Council member, ward 1  
Council member, ward 2  
Council member, ward 3  
Council President, ward 4  
Council member, ward 5  
Municipal Judge  
Associate Judge  
Public Defender  
City Attorney  
City Clerk/Treasurer  
Controller  
Revenue Officer  
Information Technologies  
Human Resources Director  
City Planner  
Purchasing Agent  
Police Chief  
Fire Chief  
Director of Engineering  
Library Director  
Director of Parks and Recreation  
Director of Light and Power  
Economic Development director  
Community Relations Specialist

Gary Fuller  
Patricia A. Jones  
Larry D. Gray  
Joel D. Motley  
Charles E. Smith, Jr.  
William D. Lazenby  
H. Kenneth Wilkes  
Ben Hand  
M. Joann Camp  
Guy F. Gunter, III  
Robert G. Shuman  
R. Mitchell Price  
Terry M. Moore  
Gary A Cantini, Jr.  
Lisa McLeod  
Gerald E. Kelley  
Shirley Washington  
Thomas R. Mangham  
Gene T Adkins  
Walter C. Dorsey  
Susan M. Delmas  
L. W. Harrelson, Jr.  
Derek S. Lee  
Alfred F. Cook, Jr.  
Jan H. Gunter

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**Fiscal year ending September 30, 2010**

**Budget Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	34,568,000	822,413	-	39,344,000	74,734,413
Non-operating revenues				352,000	352,000
Other financing sources	<u>3,176,917</u>	<u>12,000</u>	<u>-</u>	<u>341,210</u>	<u>3,530,127</u>
 Total revenues	<u>37,744,917</u>	<u>834,413</u>	<u>-</u>	<u>40,037,210</u>	<u>78,616,540</u>
 Departmental expenditures	26,005,505	349,413	-	35,587,736	61,942,654
Appropriations	4,233,784				4,233,784
Capital outlay	1,375,836	465,000	-		1,840,836
Debt service	3,847,079				3,847,079
Non-operating expenses				344,650	344,650
Transfers-out	<u>2,282,713</u>	<u>20,000</u>	<u>-</u>	<u>2,941,624</u>	<u>5,244,337</u>
 Total expenditures	<u>37,744,917</u>	<u>834,413</u>	<u>-</u>	<u>38,874,010</u>	<u>77,453,340</u>
 Total revenues over (under) total expenditures	-	-	-	1,163,200	1,163,200

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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

Adjustments to obtain estimated funds flow:

Add:					
Depreciation				2,540,000	2,540,000
Grants and other contributed capital				-	-
Subtract:					
Fixed Assets				1,608,200	1,608,200
System Expansion				3,640,000	3,640,000
Debt principal payments				845,000	845,000
Projected increase or (decrease) in funds	-	-	-	(2,390,000)	(2,390,000)
Projected fund balance, beginning of year	21,730,116	2,827,647	-	15,868,476	40,426,239
Projected fund balance, end of year	21,730,116	2,827,647	-	13,478,476	38,036,239

\* 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, 2010

Governmental Fund Types					
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					-
					-
Designated/encumbered for future expenditures	4,562,398	293,768	-	1,297,885	6,154,051
To be paid from designated accounts	-	-	-	-	-
Undesignated fund balance, end of year	17,167,718	2,533,879	-	12,180,591	31,882,188
The City Council desires that a minimum level of Undesignated Fund Balance be maintained at an amount equal to twenty percent of budgeted revenues for the General Fund and the Proprietary Fund Types					
	7,074,600	2,533,879	-	7,868,800	17,477,279
	10,093,118	(0)	-	4,311,791	14,404,909

\* 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, 2010

Computation of estimated funds available:  
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	14,654,035	1,908,247	623,079	17,185,361
Accounts Receivable	3,919,696	238,560	86,260	4,244,516
Due from other funds	<u>75,548</u>	<u>258,302</u>	<u>-</u>	<u>333,850</u>
Total	<u>18,649,279</u>	<u>2,405,109</u>	<u>709,339</u>	<u>21,763,727</u>
Accounts payable	4,625,392	1,360	21,484	4,648,236
Due to other funds	1,436	-	2,557	3,993
Due to other governments	-	-	-	-
Accrued payroll	174,997	-	85,175	260,172
Bonds payable - current	-	880,000	-	880,000
Interest payable	<u>-</u>	<u>102,850</u>	<u>-</u>	<u>102,850</u>
Total	<u>4,801,825</u>	<u>984,210</u>	<u>109,216</u>	<u>5,895,251</u>
Estimated funds available	13,847,454	1,420,899	600,123	15,868,476
Reserves and encumbrances, estimated	<u>182,165</u>	<u>573,215</u>	<u>10,651</u>	<u>766,031</u>
Estimated undesignated funds available	<u>13,665,289</u>	<u>847,684</u>	<u>589,472</u>	<u>15,102,445</u>
Twenty percent of projected revenues	<u>6,837,000</u>	<u>635,600</u>	<u>396,200</u>	<u>7,868,800</u>

\* Proprietary type funds use accrual based accounting and governmental funds use modified accrual based accounting. For the purposes of this overview the differences are not considered significant.

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

**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, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	15,503,980	16,418,215	17,563,790	12,466,152	16,132,000
Property:					
Property	2,368,569	2,702,138	2,922,606	3,068,332	3,208,000
Payments in lieu of taxes	20,851	18,096	15,402	-	18,000
	<u>2,389,420</u>	<u>2,720,234</u>	<u>2,938,008</u>	<u>3,068,332</u>	<u>3,226,000</u>
Other:					
Gasoline	669,924	723,393	781,029	566,991	774,000
Cigarette	113,605	103,879	104,989	72,082	98,000
Wine	14,638	17,662	21,890	16,126	23,000
Rental	413,511	600,072	547,891	381,093	523,000
	<u>1,211,678</u>	<u>1,445,006</u>	<u>1,455,799</u>	<u>1,036,292</u>	<u>1,418,000</u>
Total taxes	<u>19,105,078</u>	<u>20,583,455</u>	<u>21,957,597</u>	<u>16,570,776</u>	<u>20,776,000</u>
Special assessments:	<u>6,264</u>	<u>8,258</u>	<u>11,654</u>	<u>13,464</u>	<u>8,000</u>
Licenses and permits:					
Occupational	<u>7,874,160</u>	<u>8,243,007</u>	<u>8,589,125</u>	<u>6,340,667</u>	<u>7,619,000</u>
Business:					
General	2,591,061	2,379,095	2,653,763	2,491,461	2,672,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Lodging	388,571	408,643	488,301	364,188	531,000
Franchise fee	94,104	97,144	88,913	93,914	93,000
	<u>3,073,736</u>	<u>2,884,882</u>	<u>3,230,977</u>	<u>2,949,563</u>	<u>3,296,000</u>
Telecommunication fees	2,000	8,000	2,000	-	-
Permits and inspections	594,323	607,115	688,018	232,684	344,000
	<u>596,323</u>	<u>615,115</u>	<u>690,018</u>	<u>232,684</u>	<u>344,000</u>
Total licenses and permits	<u>11,544,219</u>	<u>11,743,004</u>	<u>12,510,120</u>	<u>9,522,914</u>	<u>11,259,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	93,032	104,533	99,015	68,211	91,000
Shared state revenue:					
Bank excise tax	146,467	114,461	84,816	-	-
Business privilege tax	67,635	68,142	68,653	69,168	69,000
State asset forfeiture	21,330	33,669	6,593	10,530	-
Share of liquor tax profits	78,019	87,208	79,557	62,084	87,000
	<u>313,451</u>	<u>303,480</u>	<u>239,619</u>	<u>141,782</u>	<u>156,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	-	-	-
Other:					
Federal	48,165	-	-	-	-
State	257	-	21,288	-	-
Lee County	-	10,000	45,000	19,609	10,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
	48,422	10,000	66,288	19,609	10,000
Total intergovernmental revenue	454,905	418,013	404,922	229,602	257,000
Charges for services:					
General Government:					
Other	11,952	112,195	31,293	18,263	33,000
Public safety:					
Board of Education	62,700	100,855	12,000	19,351	12,000
Other	-	-	112,958	70,000	71,000
Water Works Board	91,744	25,000	40,012	21,250	25,000
Other Governments	50,000	50,000	73,921	22,219	-
Towing, firecalls, Training, EMS	5,825	1,560	1,240	902	-
	210,269	177,415	240,131	133,722	108,000
Public Works:					
Clearing and grading - other	51,045	59,338	93,421	38,151	1,000
Health:					
Graves and monuments	89,388	112,700	101,400	82,775	115,000
Evergreen Cemetery	-	-	-	1,500	1,000
	89,388	112,700	101,400	84,275	116,000
Culture and recreation:					
Entry fees and concessions	240,542	200,330	232,303	179,737	976,000
Total charges for service	603,196	661,978	698,548	454,148	1,234,000

# City of Opelika

## Annual Budget

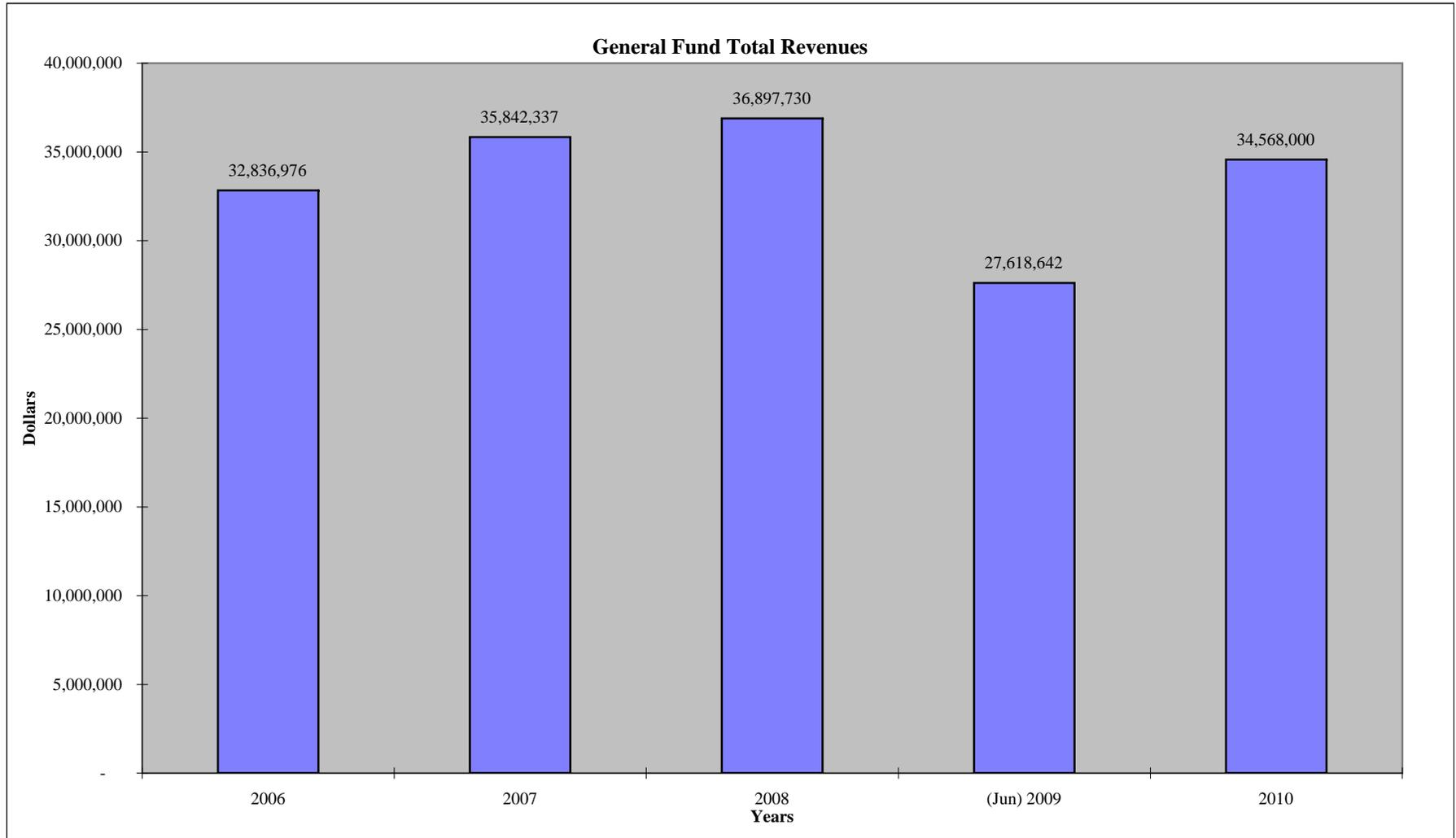
### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Fines and forfeits:					
Public safety:					
Fines and costs	451,997	430,640	473,974	442,614	592,000
Culture and recreation:					
Fines	18,778	21,790	26,755	22,593	-
Total fines and forfeits	470,775	452,430	500,729	465,207	592,000
Miscellaneous revenues:					
Interest earnings	397,030	668,473	582,842	187,657	269,000
Other:					
Rental income	11,186	56,749	62,208	43,489	61,000
Contributions	56,683	28,610	42,768	21,346	-
Insurance Claims	-	-	-	-	-
Cemetery lots	81,700	95,750	89,500	90,800	90,000
Miscellaneous	105,940	1,125,617	36,842	19,239	22,000
Total miscellaneous revenues	255,509	1,306,726	231,318	174,874	173,000
Total miscellaneous revenues	652,539	1,975,199	814,160	362,531	442,000
Total revenues	32,836,976	35,842,337	36,897,730	27,618,642	34,568,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	104,708	111,261	114,407	103,725	142,007
Other	58,620	60,964	60,505	27,750	276,510
Total mayor	<u>163,328</u>	<u>172,225</u>	<u>174,912</u>	<u>131,475</u>	<u>418,517</u>
Administration:					
Personal services	168,221	185,978	198,600	156,881	205,799
Other	313,858	220,408	437,703	276,534	251,420
Services provided to other funds	(1,200)	(1,200)	(1,200)	(900)	(1,200)
Total administration	<u>480,879</u>	<u>405,186</u>	<u>635,103</u>	<u>432,515</u>	<u>456,019</u>
Legislative - City Clerk:					
Personal services	123,941	129,483	137,248	128,539	172,654
Other	198,876	476,909	252,861	138,002	278,600
Services provided to other funds	-	-	-	-	-
Total legislative	<u>322,817</u>	<u>606,392</u>	<u>390,109</u>	<u>266,541</u>	<u>451,254</u>
Other:					
Revenue:					
Personal services	515,868	494,061	534,525	359,814	470,694
Other	(15,464)	(31,622)	33,688	105,121	193,304

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Services provided other funds	(307,918)	(301,597)	(375,616)	(284,945)	(395,458)
	<u>192,486</u>	<u>160,842</u>	<u>192,597</u>	<u>179,990</u>	<u>268,540</u>
Accounting:					
Personal services	229,540	300,646	327,044	264,748	353,169
Other	121,387	57,980	74,445	70,076	95,397
Services provided other funds	(96,827)	(96,000)	(98,900)	(73,919)	(101,901)
	<u>254,100</u>	<u>262,626</u>	<u>302,589</u>	<u>260,905</u>	<u>346,665</u>
Information Technologies:					
Personal services	434,253	428,679	465,273	305,237	507,986
Other	357,016	372,662	416,597	409,922	649,421
Services provided other funds	(120,612)	(123,070)	(147,588)	(134,751)	(187,292)
	<u>670,657</u>	<u>678,271</u>	<u>734,282</u>	<u>580,408</u>	<u>970,115</u>
Judicial:					
Personal services	207,142	250,283	200,658	159,605	221,471
Other	102,030	140,083	182,675	165,652	144,739
	<u>309,172</u>	<u>390,366</u>	<u>383,333</u>	<u>325,257</u>	<u>366,210</u>
Human Resources administration:					
Personal services	179,016	192,635	207,025	154,538	196,170
Other	84,389	68,075	45,451	39,212	108,281
	<u>263,405</u>	<u>260,710</u>	<u>252,476</u>	<u>193,750</u>	<u>304,451</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

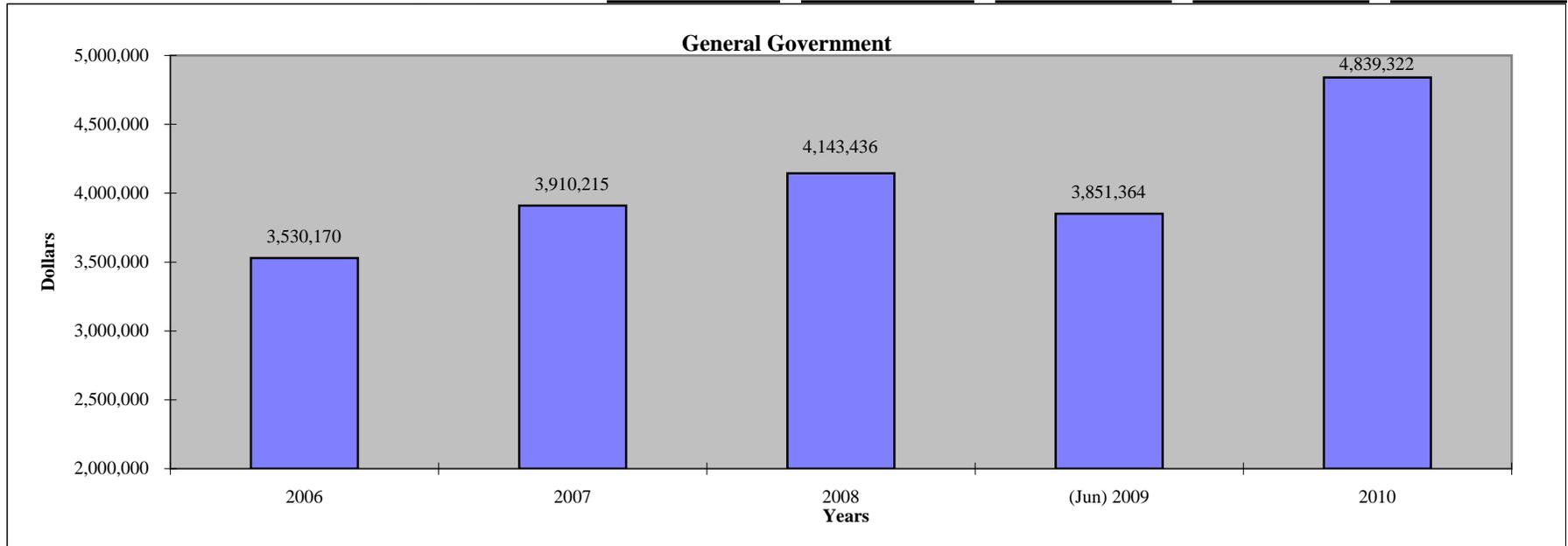
	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
<b>Planning:</b>					
Personal services	167,747	214,630	283,927	227,618	312,472
Other	33,238	52,128	83,688	43,063	112,620
Services provided to other fund	-	-	-	-	-
	<u>200,985</u>	<u>266,758</u>	<u>367,615</u>	<u>270,681</u>	<u>425,092</u>
<b>Purchasing:</b>					
Personal services	196,094	213,732	227,230	182,162	238,177
Other	10,425	7,608	8,186	6,292	14,490
Services provided to other fund	(39,017)	(22,978)	(22,913)	(6,431)	(23,458)
	<u>167,502</u>	<u>198,362</u>	<u>212,503</u>	<u>182,023</u>	<u>229,209</u>
<b>Community Relations:</b>					
Personal services	52,226	55,568	58,704	47,541	63,828
Other	42,666	50,429	50,339	22,606	64,875
	<u>94,892</u>	<u>105,997</u>	<u>109,043</u>	<u>70,147</u>	<u>128,703</u>
<b>Nondepartmental:</b>					
Auburn-Opelika Airport	21,647	28,780	22,374	617,785	121,647
Lee County Area Council of Governments	85,000	96,250	103,750	77,812	108,400
Opelika Chamber of Commerce	61,450	61,450	70,000	52,500	70,000
Opelika Industrial Development Authority	125,000	125,000	125,000	93,750	125,000
Lee County Extension Service	10,000	10,000	10,000	7,500	10,000
Main Street, Inc.	18,000	19,500	19,500	14,625	15,000
Downtown Redevelopment Authority	4,500	4,500	4,500	-	4,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Nondepartmental: (continued)					
Envision Opelika	64,850	51,000	26,000	14,500	10,000
Other	19,500	6,000	7,750	79,200	10,000
	<u>409,947</u>	<u>402,480</u>	<u>388,874</u>	<u>957,672</u>	<u>474,547</u>
 Total other	 <u>2,563,146</u>	 <u>2,726,412</u>	 <u>2,943,312</u>	 <u>3,020,833</u>	 <u>3,513,532</u>
 Total general government	 <u>3,530,170</u>	 <u>3,910,215</u>	 <u>4,143,436</u>	 <u>3,851,364</u>	 <u>4,839,322</u>



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

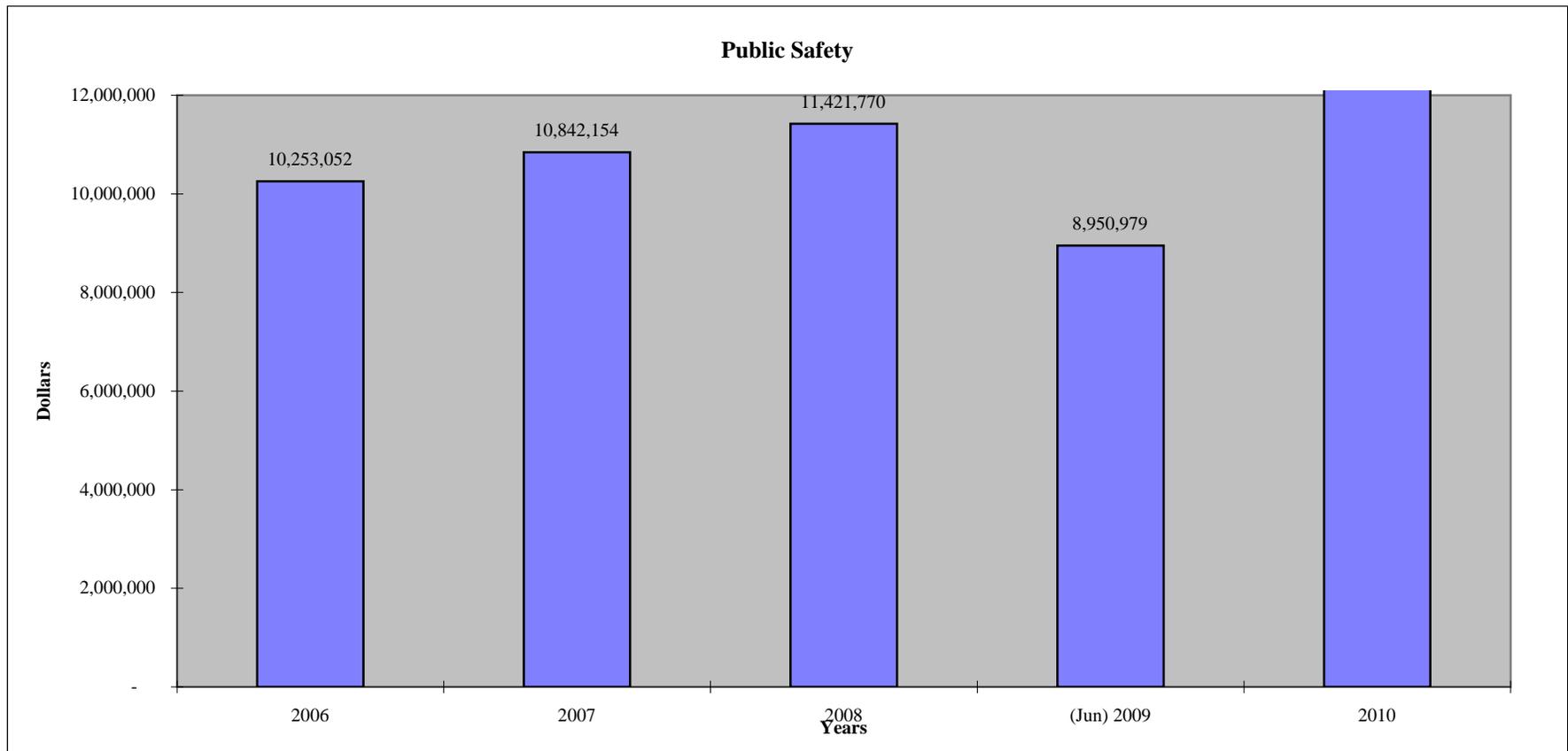
	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
<b>Public safety:</b>					
<b>Police:</b>					
Personal services	5,200,543	5,475,593	5,486,102	4,323,380	5,955,750
Other	942,723	1,118,968	1,472,346	1,101,897	1,472,509
Services provided other funds	-	-	-	-	-
Total police	<u>6,143,266</u>	<u>6,594,561</u>	<u>6,958,448</u>	<u>5,425,277</u>	<u>7,428,259</u>
<b>Fire:</b>					
Personal services	3,416,820	3,548,558	3,715,674	2,999,483	3,945,182
Other	360,990	367,059	415,672	274,987	453,055
Total fire	<u>3,777,810</u>	<u>3,915,617</u>	<u>4,131,346</u>	<u>3,274,470</u>	<u>4,398,237</u>
<b>Other:</b>					
<b>Nondepartmental:</b>					
National Guard	1,000	1,000	1,000	750	500
Juvenile Court	10,000	10,000	10,000	7,500	15,000
Lee County Emergency Mgt	31,500	31,500	31,500	23,625	31,500
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	-	-	-	2,250	-
Total other	<u>331,976</u>	<u>331,976</u>	<u>331,976</u>	<u>251,232</u>	<u>336,476</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Total public safety	10,253,052	10,842,154	11,421,770	8,950,979	12,162,972



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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
<b>Public Works:</b>					
<b>Highways and streets:</b>					
Personal services	67,247	11,459	8,894	6,361	9,035
Other	764,522	764,525	849,150	706,071	951,676
	<u>831,769</u>	<u>775,984</u>	<u>858,044</u>	<u>712,432</u>	<u>960,711</u>
<b>Engineering:</b>					
Personal services	500,405	393,862	397,505	312,314	421,327
Other	107,498	151,278	147,101	45,897	100,300
Services provided to other funds	(18,899)	-	-	-	-
	<u>589,004</u>	<u>545,140</u>	<u>544,606</u>	<u>358,211</u>	<u>521,627</u>
<b>Other:</b>					
<b>Administration:</b>					
Personal services	76,539	34,203	-	-	-
Other	235,663	259,949	291,147	239,646	323,146
Services provided other funds	(22,859)	(33,000)	-	-	-
	<u>289,343</u>	<u>261,152</u>	<u>291,147</u>	<u>239,646</u>	<u>323,146</u>
<b>Cemetery:</b>					
Personal services	23,506	-	-	-	-
Other	137,330	147,729	158,585	156,096	171,220
	<u>160,836</u>	<u>147,729</u>	<u>158,585</u>	<u>156,096</u>	<u>171,220</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

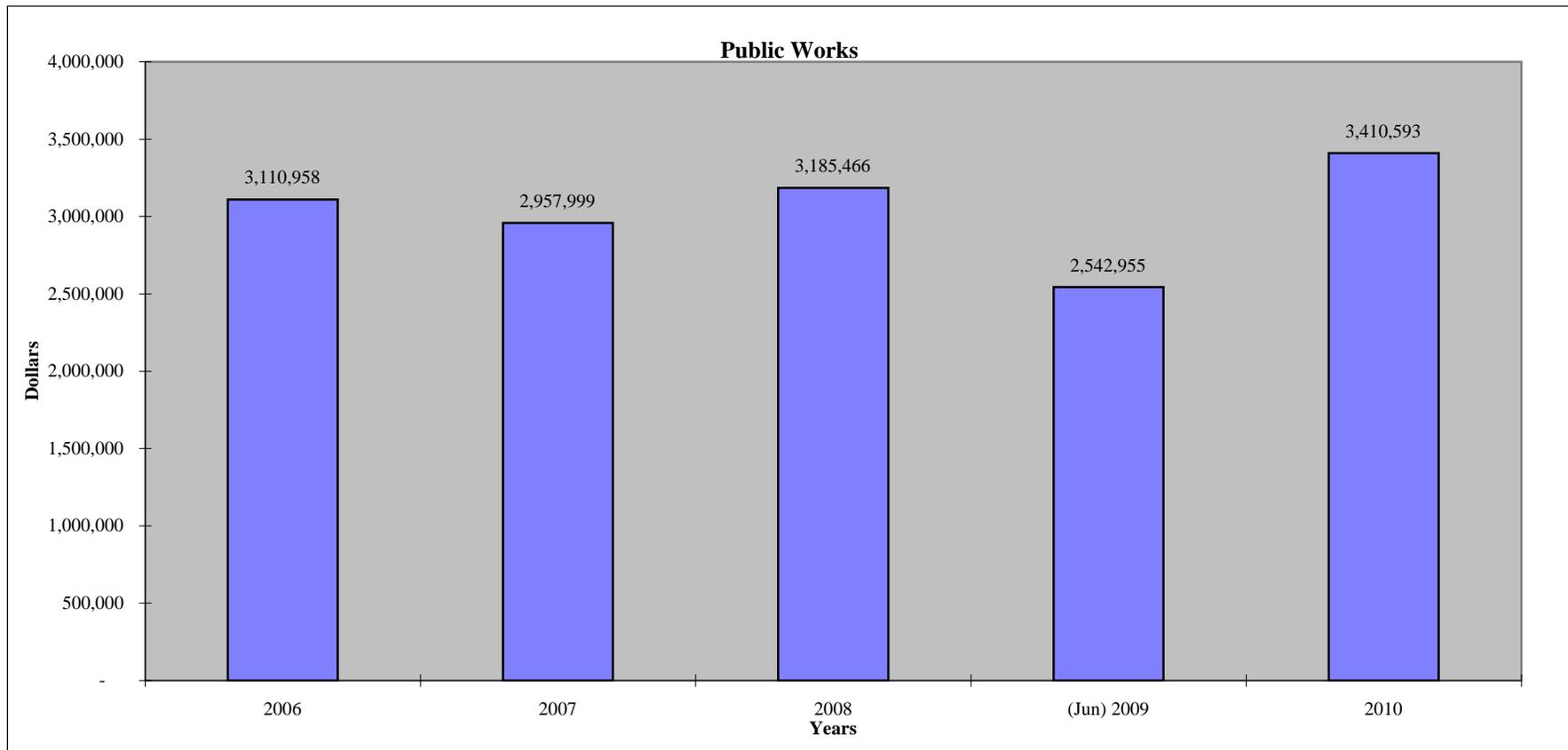
	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Automotive shop:					
Personal services	102,160	-	-	-	-
Other	217,113	270,524	289,755	223,631	308,124
	<u>319,273</u>	<u>270,524</u>	<u>289,755</u>	<u>223,631</u>	<u>308,124</u>
Grounds maintenance:					
Personal services	30,714	-	-	-	-
Other	364,306	415,905	451,670	359,163	469,592
Services provided other funds	-	-	-	-	-
	<u>395,020</u>	<u>415,905</u>	<u>451,670</u>	<u>359,163</u>	<u>469,592</u>
Building maintenance:					
Personal services	24,276	4,881	3,663	2,808	3,744
Other	216,093	241,953	269,667	224,206	282,727
	<u>240,369</u>	<u>246,834</u>	<u>273,330</u>	<u>227,014</u>	<u>286,471</u>
Inspection:					
Personal services	245,601	251,013	293,182	253,541	340,362
Other	39,743	43,718	25,147	13,221	29,340
	<u>285,344</u>	<u>294,731</u>	<u>318,329</u>	<u>266,762</u>	<u>369,702</u>
Total other	<u>1,690,185</u>	<u>1,636,875</u>	<u>1,782,816</u>	<u>1,472,312</u>	<u>1,928,255</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Total public works	3,110,958	2,957,999	3,185,466	2,542,955	3,410,593



# City of Opelika

## Annual Budget

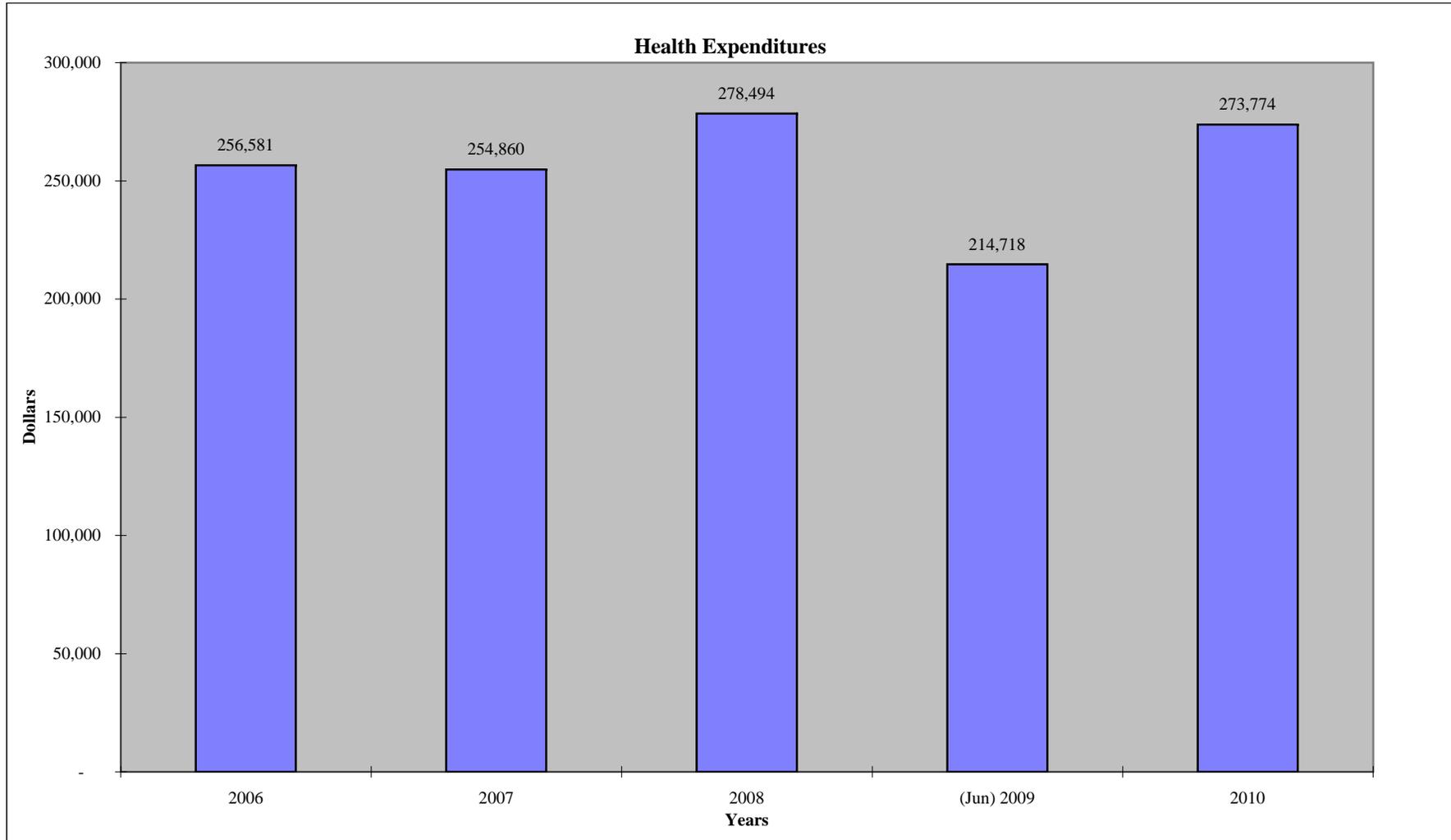
### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Health:					
Animal control:					
Personal services	36,372	40,137	42,049	34,353	46,033
Other	4,238	3,353	5,153	2,889	7,480
	<u>40,610</u>	<u>43,490</u>	<u>47,202</u>	<u>37,242</u>	<u>53,513</u>
Other:					
Nondepartmental:					
Public health	45,000	41,250	46,800	35,100	46,800
Mental health	45,000	45,000	47,500	35,625	47,500
Substance abuse	45,000	45,000	47,500	35,625	47,500
	-	-	-	-	-
Valley Haven School	1,000	1,000	2,000	2,000	2,000
Lee County Humane Society	68,171	72,070	58,692	53,101	63,161
Sickle Cell	1,500	5,250	1,500	1,125	1,500
Child care alliance	-	1,800	1,800	4,800	1,800
Red Cross	-	-	17,500	-	10,000
	-	-	-	-	-
Other	10,300	-	8,000	10,100	-
	<u>215,971</u>	<u>211,370</u>	<u>231,292</u>	<u>177,476</u>	<u>220,261</u>
Total health	<u>256,581</u>	<u>254,860</u>	<u>278,494</u>	<u>214,718</u>	<u>273,774</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

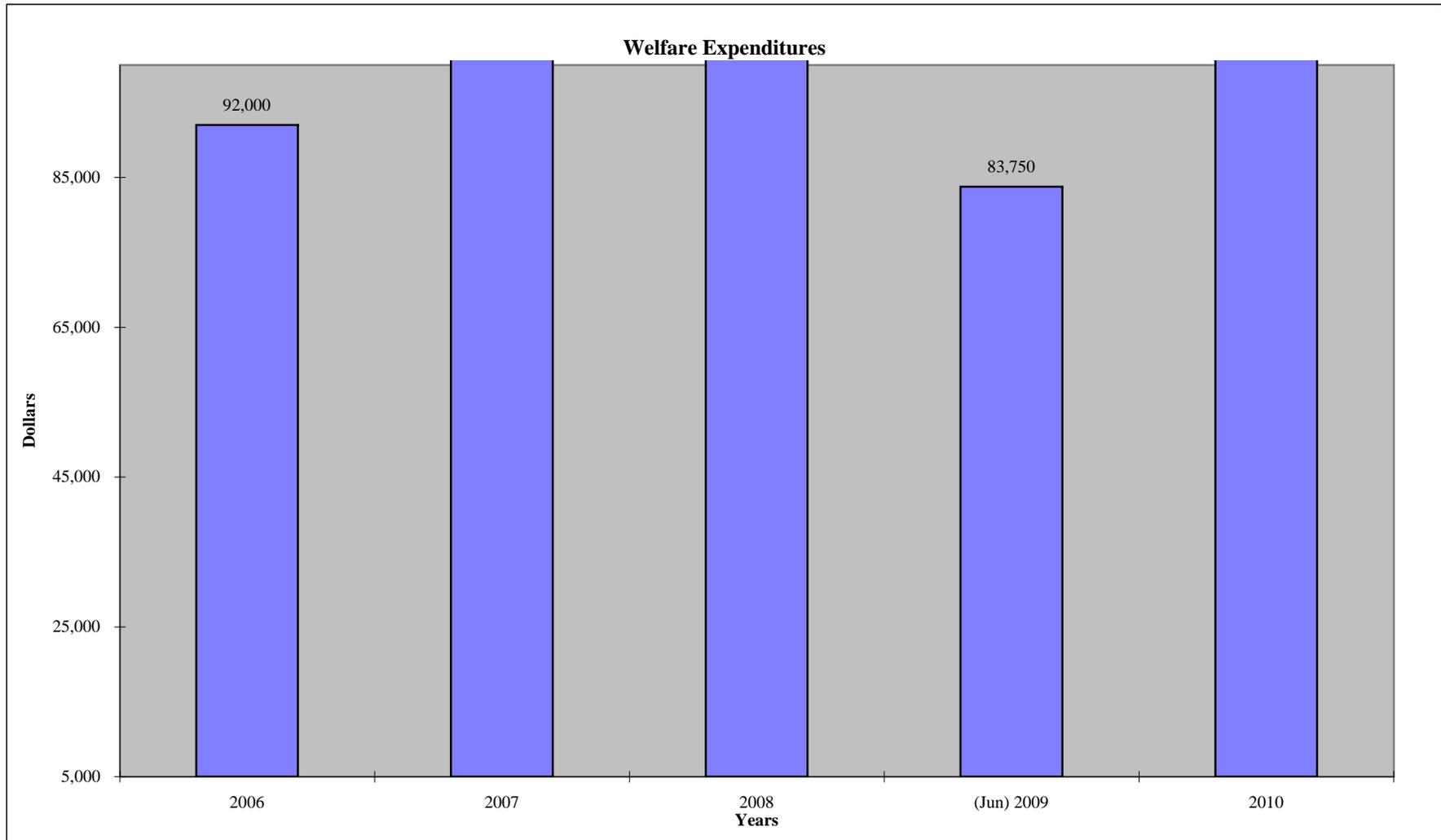
### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	10,000	10,000	10,000	7,500	10,000
Lee County Youth Development	28,000	28,000	30,000	24,000	32,000
Boys and Girls Club	25,000	25,000	30,000	31,250	35,000
Council on Human Relations	18,000	18,000	18,000	-	20,000
	-	-	-	-	-
Other	11,000	20,000	14,500	21,000	8,000
Total welfare	92,000	101,000	102,500	83,750	105,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

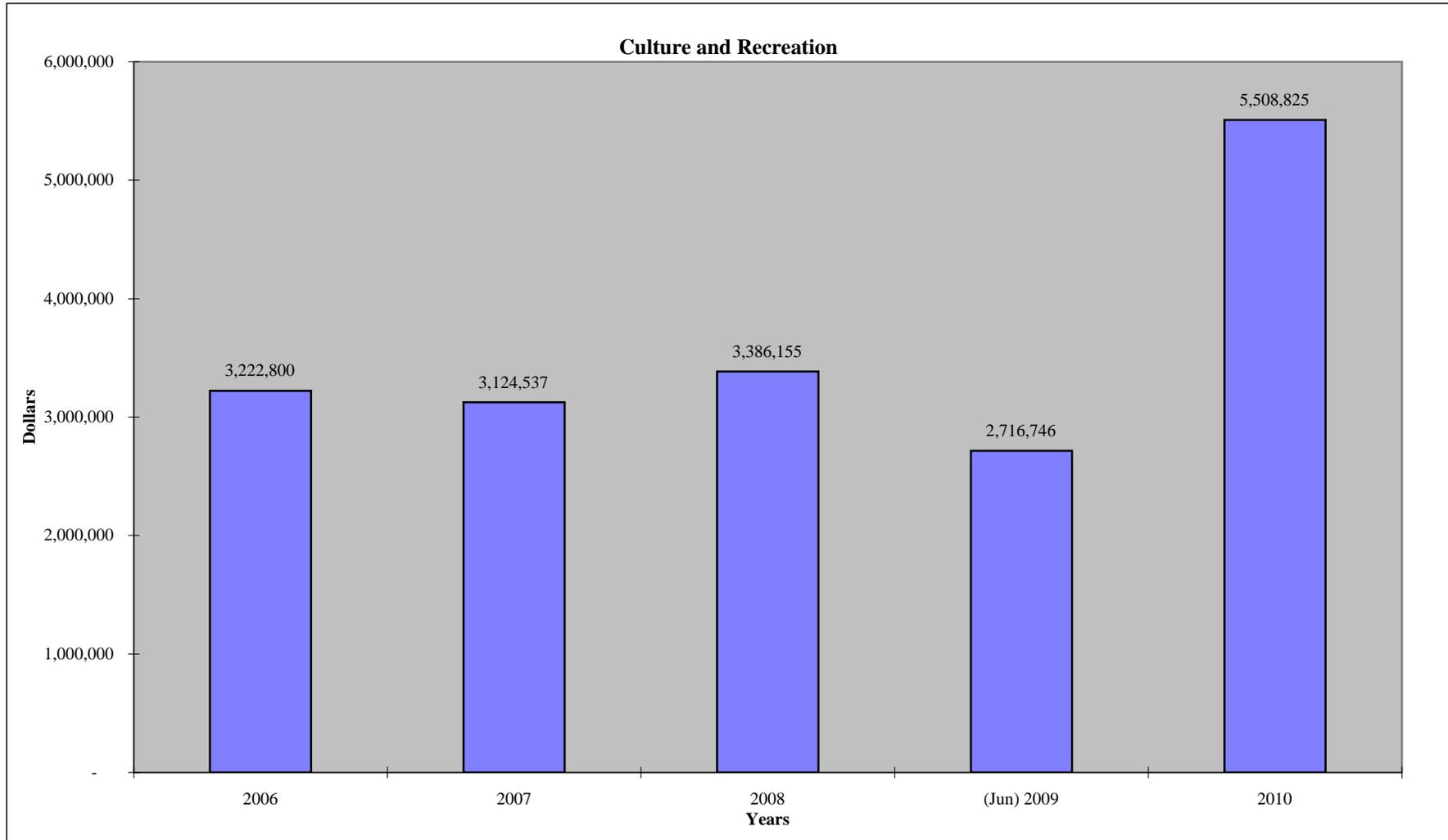
### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Culture and recreation:					
Parks and recreation:					
Personal services	1,210,021	1,182,130	1,211,799	973,974	2,280,878
Other	1,152,041	1,336,518	1,459,815	1,123,455	2,482,839
Total parks and recreation	2,362,062	2,518,648	2,671,614	2,097,429	4,763,717
Library:					
Personal services	316,732	353,130	365,255	324,695	492,668
Other	193,506	169,759	249,286	195,372	157,940
Total library	510,238	522,889	614,541	520,067	650,608
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	35,000	35,000	35,000	35,000	35,000
Arts Association (Depot)	15,000	15,000	19,000	30,000	25,000
Museum of East Alabama	24,000	24,000	24,000	18,000	22,500
Indian Pines Golf Course	255,000	-	-	-	-
Other	14,500	2,000	15,000	9,250	5,000
Total nondepartmental	350,500	83,000	100,000	99,250	94,500
Total culture and recreation	3,222,800	3,124,537	3,386,155	2,716,746	5,508,825

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Economic development:					
Personal services	232,634	251,999	323,093	255,676	341,003
Other	133,633	127,679	135,237	135,214	226,050
Economic development	<u>366,267</u>	<u>379,678</u>	<u>458,330</u>	<u>390,890</u>	<u>567,053</u>
Nondepartmental:					
UGTM Industrial Grant	116,077	131,483	131,190	88,468	135,000
Perf incentive - Mando	50,000	50,000	50,000	-	50,000
Perf incentive - Bentler	25,000	-	25,000	-	25,000
Jo-Ann Economic Incentive	-	-	-	-	40,000
Maxforma Economic Incentv	-	35,000	35,000	-	35,000
Gambro Economic Incentive	-	-	49,650	-	50,000
Daewon Economic Incentive	-	-	-	-	8,750
South East Alabama Gas	-	24,527	11,918	23,020	25,000
Tiger Town	-	-	-	198,709	-
APR, LLC	-	-	30,000	-	-
Agmt w/Preston Holdings	-	254,000	-	-	-
	<u>191,077</u>	<u>495,010</u>	<u>332,758</u>	<u>310,197</u>	<u>368,750</u>
Total economic development	<u>557,344</u>	<u>874,688</u>	<u>791,088</u>	<u>701,087</u>	<u>935,803</u>

# City of Opelika

## Annual Budget

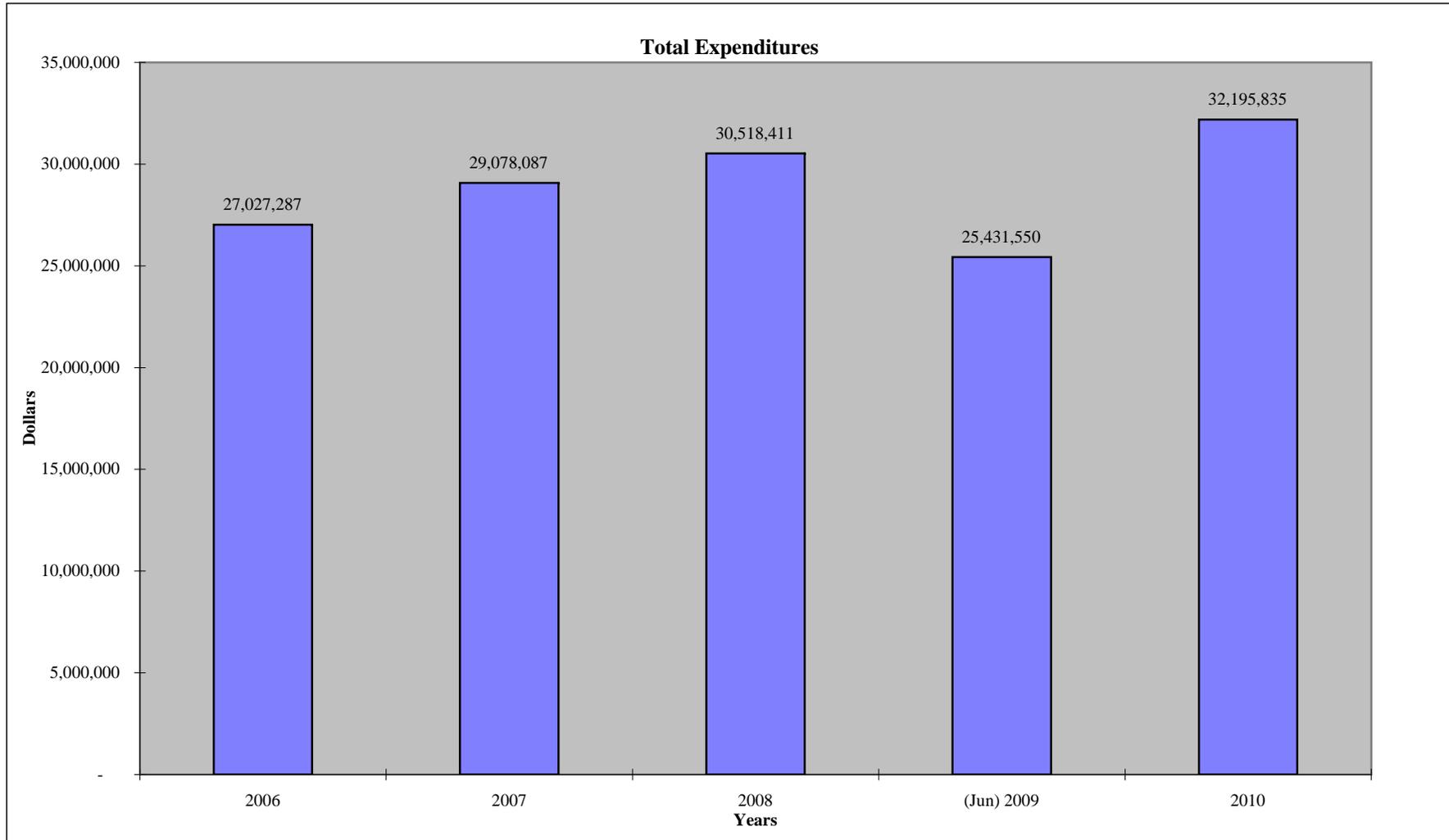
### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Education:	2,500,000	2,508,300	2,508,050	2,264,050	3,003,000
Total current expenditures	23,522,905	24,573,753	25,816,959	21,325,649	30,239,289
Capital outlay:	2,316,152	3,014,534	3,572,865	3,519,237	1,375,836
Debt service:					
Issue cost and Trustee fees	25,987	11,245	7,342	9,553	8,100
Principal	750,705	1,018,841	709,992	336,250	335,000
Interest	411,538	459,714	411,253	240,861	237,610
	1,188,230	1,489,800	1,128,587	586,664	580,710
Total expenditures	27,027,287	29,078,087	30,518,411	25,431,550	32,195,835
Excess of revenues over (under) expenditures	5,809,689	6,764,250	6,379,319	2,187,092	2,372,165

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Other financing sources (uses):					
Proceeds from General Long-Term Debt	1,300,000	-	-	-	-
Sales of fixed assets	87,493	177,015	8,032	8,566	-
Transfers from Electric Utility Fund	2,842,949	2,743,085	2,707,012	1,774,261	2,941,624
Transfers from Sales Tax Revenue Fund	-	-	-	-	215,293
Transfers from 1965 Sewer Fund	-	-	-	-	-
Transfers from Solid Waste Collection	-	-	-	-	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	14,755	20,222	19,423	11,133	20,000
Transfers from Grant Funds	-	-	-	-	-
Transfers from General Obligation Debt Service Fund	217,382	28,116	56,167	382,303	-
Transfers to Capital Projects Fund	-	-	-	-	-
Transfers to Community Development Fund	(413,220)	(470,260)	(220,968)	(145,158)	(50,000)
Transfers to General Obligation Debt Service fund	(1,432,525)	(1,438,331)	(1,441,180)	(1,026,137)	(1,713,705)
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(21,050)	(23,938)	(22,375)	(22,700)	(12,000)
Transfers to Sales Tax Reserve Fund	(1,737,775)	(1,917,459)	(2,098,184)	(1,470,187)	(1,888,667)
Transfers to Solid Waste Collection Fund	-	(98,909)	-	(339,457)	(332,046)
Transfers to Sewer Fund	-	(32,280)	-	(179,194)	(9,164)
	-	-	-	-	-
Transfers to 2003A General Obligation Warrants Debt Service Fund	(1,625,793)	(1,359,531)	(1,352,389)	(1,377,797)	(1,543,500)
<b>Total other financing sources (uses):</b>	<b>(767,784)</b>	<b>(2,372,270)</b>	<b>(2,344,462)</b>	<b>(2,384,367)</b>	<b>(2,372,165)</b>

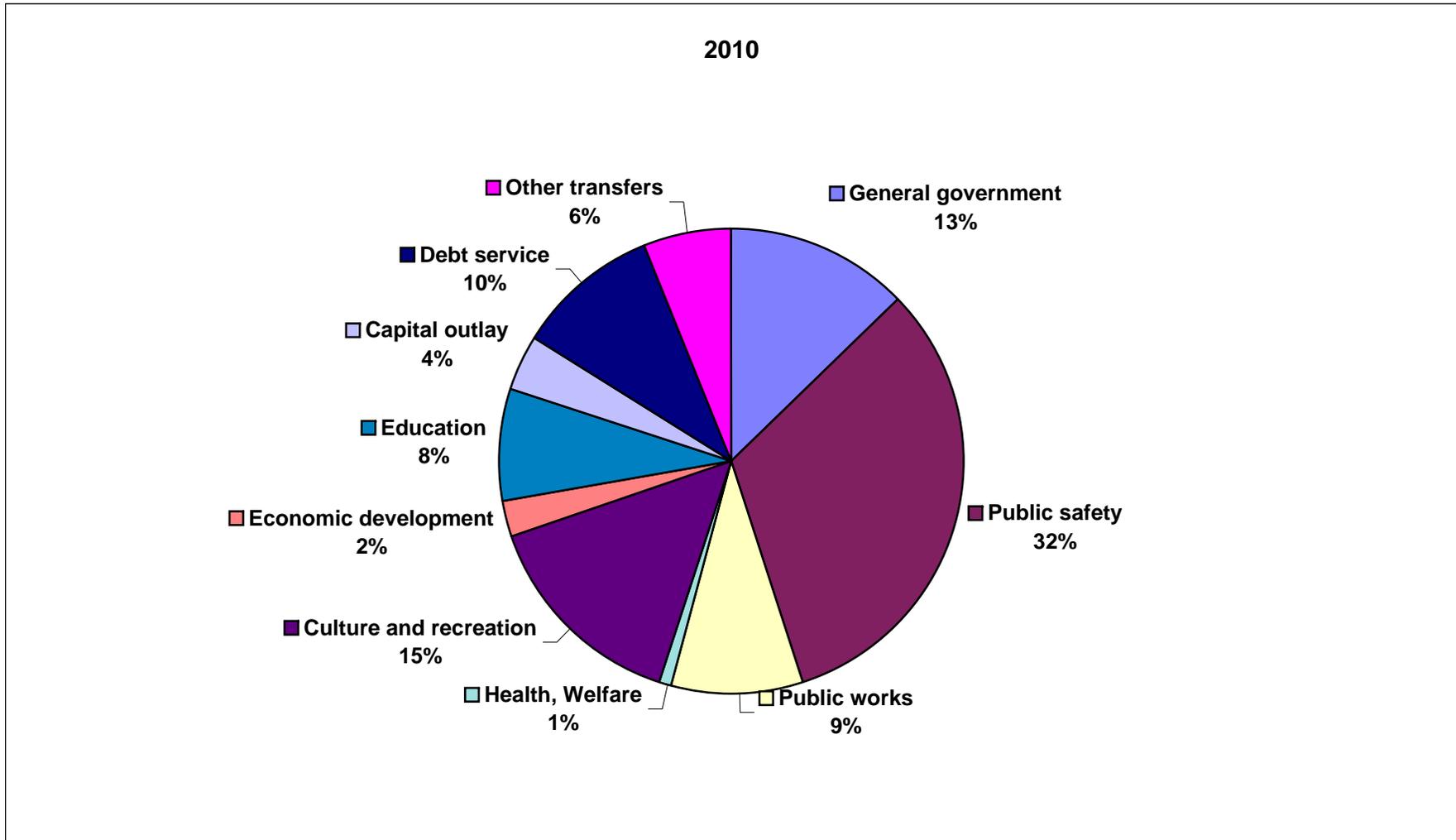
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	5,041,905	4,391,980	4,034,857	(197,275)	-
Excess of revenues and other sources over (under) expenditures and other uses	5,041,905	4,391,980	4,034,857	(197,275)	-
Projected fund balance, beginning of year	8,458,648	13,500,553	17,892,533	21,927,390	21,730,116
Projected fund balance, end of year	<u>13,500,553</u>	<u>17,892,533</u>	<u>21,927,390</u>	<u>21,730,116</u>	<u>21,730,116</u>

# City of Opelika

## Annual Budget

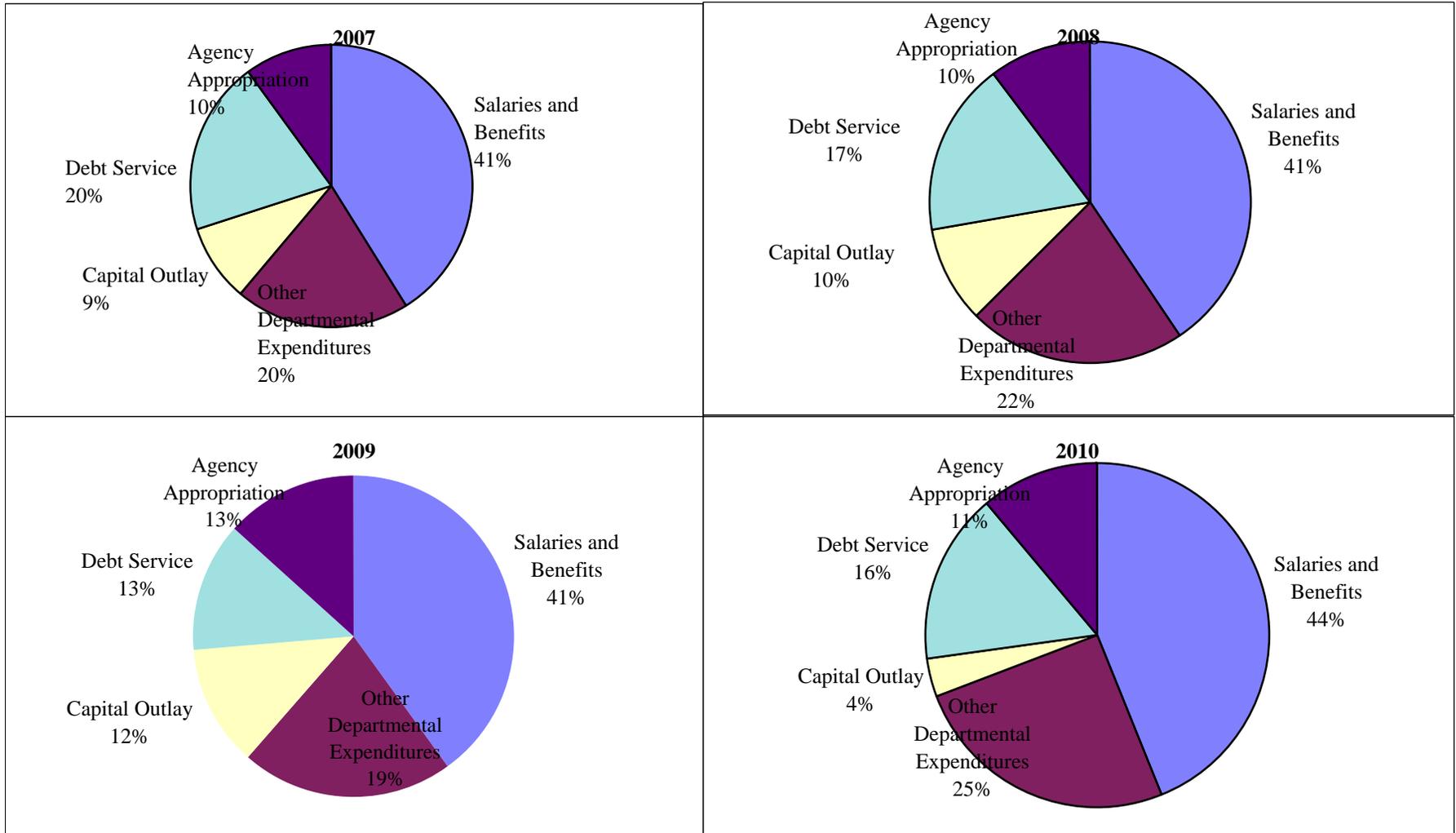
### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

#### Special Revenue Funds

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

7¢ State Gasoline Tax Fund - This fund is used to account for the government's share of revenues to be used exclusively for the purposes of paying the costs of transportation planning, the construction, reconstruction, maintenance, widening, alteration and improvement of public roads, bridges, streets and other public ways.

4¢ State Gasoline Tax Fund - This fund is used to account for the government's share of revenues to be used exclusively for the purposes of paying the costs of resurfacing, restoration, and rehabilitation of roads, bridges and streets, and bridge replacement and road construction.

Grant Funds - These funds are used to account for the community grants that are funding various projects, including Law Enforcement, road construction, substandard housing in the government's jurisdiction and other grant revenues for community improvements.

Capital Improvement Funds - These funds are used to account for the government's share of revenues to be used exclusively for the purposes of paying the costs of capital improvements or the renovation of capital improvements or to retire debt associated with capital improvements.

Rosemere Cemetery Fund - This fund is used to account for the government's share of revenues to be used exclusively for the perpetual care, maintenance, and preservation of the graves in this cemetery.

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	79,019	79,615	74,230	53,991	75,000
Miscellaneous:					
Interest	7,807	7,186	3,733	516	-
Total revenues	<u>86,826</u>	<u>86,801</u>	<u>77,963</u>	<u>54,507</u>	<u>75,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	79,999	82,000	88,000	90,000	75,000
Total expenditures	<u>79,999</u>	<u>82,000</u>	<u>88,000</u>	<u>90,000</u>	<u>75,000</u>
Excess of revenues over (under) expenditures	6,827	4,801	(10,037)	(35,493)	-
Projected fund balance, beginning of year	<u>144,000</u>	<u>150,827</u>	<u>155,628</u>	<u>145,591</u>	<u>110,098</u>
Projected fund balance, end of year	<u><u>150,827</u></u>	<u><u>155,628</u></u>	<u><u>145,591</u></u>	<u><u>110,098</u></u>	<u><u>110,098</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	61,872	62,384	58,065	41,924	56,000
Miscellaneous:					
Interest	2,340	2,239	307	-	-
Other	-	-	-	-	-
Total revenues	<u>64,212</u>	<u>64,623</u>	<u>58,372</u>	<u>41,924</u>	<u>56,000</u>
Expenditures:					
Current:					
Public works	20,391	-	-	-	-
Capital Outlay	37,605	66,000	66,000	64,000	56,000
Total expenditures	<u>57,996</u>	<u>66,000</u>	<u>66,000</u>	<u>64,000</u>	<u>56,000</u>
Excess of revenues over (under) expenditures	6,216	(1,377)	(7,628)	(22,076)	-
Projected fund balance, beginning of year	<u>36,623</u>	<u>42,839</u>	<u>41,462</u>	<u>33,834</u>	<u>11,758</u>
Projected fund balance, end of year	<u><u>42,839</u></u>	<u><u>41,462</u></u>	<u><u>33,834</u></u>	<u><u>11,758</u></u>	<u><u>11,758</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	139,905	161,149	168,598	286,336	286,000
Miscellaneous:					
Interest	7,600	9,881	5,491	2,087	3,000
Other	-	-	-	-	-
Total revenues	<u>147,505</u>	<u>171,030</u>	<u>174,089</u>	<u>288,423</u>	<u>289,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	46,508	160,000	172,000	172,000	289,000
Total expenditures	<u>46,508</u>	<u>160,000</u>	<u>172,000</u>	<u>172,000</u>	<u>289,000</u>
Excess of revenues over (under) expenditures	100,997	11,030	2,089	116,423	-
Projected fund balance, beginning of year	<u>102,919</u>	<u>203,916</u>	<u>214,946</u>	<u>217,035</u>	<u>333,458</u>
Projected fund balance, end of year	<u><u>203,916</u></u>	<u><u>214,946</u></u>	<u><u>217,035</u></u>	<u><u>333,458</u></u>	<u><u>333,458</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	95,659	93,511	68,540	32,772	45,000
Other	-	-	-	-	-
<b>Total revenues</b>	<b>95,659</b>	<b>93,511</b>	<b>68,540</b>	<b>32,772</b>	<b>45,000</b>
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	241,120	63,000	340,000	94,000	45,000
<b>Total expenditures</b>	<b>241,120</b>	<b>63,000</b>	<b>340,000</b>	<b>94,000</b>	<b>45,000</b>
Excess of revenues over (under) expenditures	(145,461)	30,511	(271,460)	(61,228)	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(145,461)	30,511	(271,460)	(61,228)	-
Projected fund balance, beginning of year	<u>2,217,174</u>	<u>2,071,713</u>	<u>2,102,224</u>	<u>1,830,764</u>	<u>1,769,536</u>
Projected fund balance, end of year	<u><u>2,071,713</u></u>	<u><u>2,102,224</u></u>	<u><u>1,830,764</u></u>	<u><u>1,769,536</u></u>	<u><u>1,769,536</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	536	399	428	162	-
Contributions	3,269	8,737	18,174	17,532	16,000
Total revenues	3,805	9,136	18,602	17,694	16,000
Expenditures:					
Current:	12,273	8,330	11,623	16,121	16,000
Capital Outlay			6,600		
Excess of revenues over (under) expenditures	(8,468)	806	379	1,573	-
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	(8,468)	806	379	1,573	-
Projected fund balance, beginning of year	29,670	21,202	22,008	22,387	23,960
Projected fund balance, end of year	21,202	22,008	22,387	23,960	23,960

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Entitlement Grant Fund Program Year 2009:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	4,861	139,181	257,315
Miscellaneous:					
Other	-	4,072	-	-	-
Total revenues	-	4,072	4,861	139,181	257,315
Expenditures:					
Current:					
Capital Outlay:	-	-	-	-	-
Current:	-	4,592	4,861	139,483	257,315
Capital Outlay:	-	-	-	-	-
Total expenditures	-	4,592	4,861	139,483	257,315
Excess of revenues over (under) expenditures	-	(520)	-	(302)	-
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	-	(520)	-	(302)	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Entitlement Grant Fund Program Year 2009:					
Projected fund balance, beginning of year	-	520	-	302	-
Projected fund balance, end of year	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Police Grant: (2009)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	68,098
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	68,098
Expenditures:					
Current:	-	-	-	-	68,098
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Police Grant: (2009)					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

**Enterprise Funds**

Enterprise Funds are established to account for the financing of self-supporting enterprises that render goods or services to the public at large on a consumer charge basis. Accounting for the operations of such funds is similar to that of a private, profit-making business.

Electric Utility Fund - This fund is used to account for the activities of the government's electric distribution operations.

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

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

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Enterprise Funds:	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Electric Utility Fund:					
Operating revenues:					
Charges for services	24,932,721	29,247,322	33,793,947	23,830,660	34,185,000
Operating expenses:					
Power purchased	18,479,388	20,754,099	24,502,276	15,816,949	23,829,000
Depreciation	1,136,349	1,202,027	1,346,875	1,060,428	1,450,000
Personal services	1,356,717	1,460,569	1,655,407	1,356,605	2,200,958
Other	501,613	739,425	686,957	579,799	2,535,194
Services provided by other funds	568,635	579,936	608,215	397,561	518,724
Total operating expenses	22,042,702	24,736,056	28,799,730	19,211,342	30,533,876
Operating income	2,890,019	4,511,266	4,994,217	4,619,318	3,651,124
Nonoperating revenues (expenses):					
Interest revenues	283,722	368,263	327,881	137,330	191,000
Miscellaneous revenues	106,793	109,625	201,960	150,765	135,000
Sale of fixed assets	-	18,035	1,738	9,077	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	390,515	495,923	531,579	297,172	326,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Income before operating transfers	3,280,534	5,007,189	5,525,796	4,916,490	3,977,124
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	96,737	406,342	299,076	156,143	-
To other funds	(2,842,949)	(2,743,085)	(2,707,012)	(1,774,261)	(2,941,624)
	<u>(2,746,212)</u>	<u>(2,336,743)</u>	<u>(2,407,936)</u>	<u>(1,618,118)</u>	<u>(2,941,624)</u>
Income before extraordinary item	534,322	2,670,446	3,117,860	3,298,372	1,035,500
Extraordinary loss	-	-	-	-	-
Change in net assets	534,322	2,670,446	3,117,860	3,298,372	1,035,500
Net Assets, beginning of year	20,495,680	21,030,002	23,700,448	26,818,308	30,116,680
	<u>21,030,002</u>	<u>23,700,448</u>	<u>26,818,308</u>	<u>30,116,680</u>	<u>31,152,180</u>
Projected Retained earnings/Net Assets	<u>21,030,002</u>	<u>23,700,448</u>	<u>26,818,308</u>	<u>30,116,680</u>	<u>31,152,180</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,193,629	3,732,189	3,490,764	2,334,284	3,178,000
Operating expenses:					
Depreciation	708,503	824,134	851,069	630,740	900,000
Personal services	108,776	51,401	3,750	2,808	3,744
Other	1,282,486	1,574,875	1,816,925	1,406,840	1,881,857
Services provided by other funds	56,914	31,769	38,255	24,788	60,213
Total operating expenses	2,156,679	2,482,179	2,709,999	2,065,176	2,845,814
Operating income	1,036,950	1,250,010	780,765	269,108	332,186
Nonoperating revenues (expenses):					
Interest revenues	60,952	113,002	81,337	20,127	22,000
Miscellaneous revenues	945	3,932	3,283	2,655	-
Sale of fixed assets	250	22,174	(5)	3,038	-
Interest expense and fiscal charges	(353,608)	(469,113)	(429,056)	(295,179)	(344,650)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(291,461)	(330,005)	(344,441)	(269,359)	(322,650)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
1965 Sewer System Fund:					
Income before operating transfers	745,489	920,005	436,324	(251)	9,536
Operating transfers in (out):					
Capital Contributions	327,622	1,425,419	590,609	-	-
From general fund	961,554	32,280	-	179,194	9,164
	<u>1,289,176</u>	<u>1,457,699</u>	<u>590,609</u>	<u>179,194</u>	<u>9,164</u>
Net income before extraordinary item	2,034,665	2,377,704	1,026,933	178,943	18,700
Extraordinary loss	-	-	-	-	-
Net income (Loss)	2,034,665	2,377,704	1,026,933	178,943	18,700
Net Assets, beginning of year	18,612,322	20,646,987	23,024,691	24,051,624	24,230,567
	<u>20,646,987</u>	<u>23,024,691</u>	<u>24,051,624</u>	<u>24,230,567</u>	<u>24,249,267</u>
Projected Net Assets, end of year	<u>20,646,987</u>	<u>23,024,691</u>	<u>24,051,624</u>	<u>24,230,567</u>	<u>24,249,267</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,830,076	1,963,023	1,964,316	1,495,092	1,981,000
Operating expenses:					
Landfill dumping charges	296,540	325,814	342,850	242,509	365,000
Depreciation	109,288	132,200	153,640	139,091	190,000
Personal services	857,930	884,162	982,426	823,008	1,108,644
Other	293,276	277,461	409,982	267,004	414,030
Services provided by other funds	105,456	109,856	97,142	77,467	130,372
Total operating expenses	1,662,490	1,729,493	1,986,040	1,549,079	2,208,046
Operating income	167,586	233,530	(21,724)	(53,987)	(227,046)
Nonoperating revenues (expenses):					
Interest revenues	14,762	21,647	18,674	2,719	-
Miscellaneous revenues	16,239	12,679	4,153	12,914	4,000
Sale of fixed assets	20,167	22,180	41,227	16,478	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	51,168	56,506	64,054	32,111	4,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Income before operating transfers	218,754	290,036	42,330	(21,876)	(223,046)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	98,909	-	339,457	332,046
Net income (Loss) before extraordinary item	218,754	388,945	42,330	317,581	109,000
Extraordinary loss	-	-	-	-	-
Net income (Loss)	218,754	388,945	42,330	317,581	109,000
Net Assets, beginning of year	554,600	773,354	1,162,299	1,204,629	1,522,210
Net Assets, end of year	<u>773,354</u>	<u>1,162,299</u>	<u>1,204,629</u>	<u>1,522,210</u>	<u>1,631,210</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

**Trust Funds**

Trust Funds are used to account for assets held by the government in a trustee capacity.

Garden Hills Cemetery Perpetual Care Trust Fund - This fund is used to account for principal trust amounts received and related interest income. The interest and a portion of the principal can be used to maintain the community cemetery.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	Actual 2006	Actual 2007	Actual 2008	Year to Date (Jun) 2009	Budget 2010
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	15,496	18,556	18,465	12,264	16,000
Other	11,959	44,152	(79,112)	3,691	-
Total revenues	<u>27,455</u>	<u>62,708</u>	<u>(60,647)</u>	<u>15,955</u>	<u>16,000</u>
Expenditures:					
Current:	3,404	3,690	3,816	2,467	8,000
Excess of revenues over (under) expenditures	<u>24,051</u>	<u>59,018</u>	<u>(64,463)</u>	<u>13,488</u>	<u>8,000</u>
Other financing sources (uses):					
Transfers from General Fund	21,050	23,938	22,375	22,700	12,000
Transfers to General Fund	(14,755)	(20,222)	(19,423)	(11,133)	(20,000)
Transfers from (to) General Fund	<u>6,295</u>	<u>3,716</u>	<u>2,952</u>	<u>11,567</u>	<u>(8,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	30,346	62,734	(61,511)	25,055	-
Projected fund balance, beginning of year	<u>515,979</u>	<u>546,325</u>	<u>609,059</u>	<u>547,548</u>	<u>572,603</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>546,325</u></u>	<u><u>609,059</u></u>	<u><u>547,548</u></u>	<u><u>572,603</u></u>	<u><u>572,603</u></u>

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		990,836
Resurfacing:		
General fund	385,000	<u>385,000</u>
Total General Fund Capital Outlay		<u>1,375,836</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax Fund 4 cent	56,000	56,000
State Gasoline Tax Fund 7 cent	75,000	75,000
Capital Improvement Fund	289,000	289,000
Lee County Road - Maintenance Fund	45,000	45,000
HUD Prior Year Programs	-	-
HUD Program Year 2007	<u>-</u>	<u>-</u>
Total Special funds Capital Outlay		<u>465,000</u>
Total General Fund and Special Funds Capital Outlay		<u>1,840,836</u>
Total Resurfacing	<u>850,000</u>	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

	<u>From Reserves</u>	<u>Capital Outlay</u>
SCADA server and related software		150,000
System Mapping (GIS) pole treatment and reinforcement		200,000
Software to calculate pole loading		6,000
Milsoft software		40,000
Vanguard EZCT-10 Transformer Tester		20,000
Office Radio system		10,000
Traffic Signals unit power supplies		150,000
Underground Utility Locating System		8,000
Tensioner		14,500
Backyard Machine		120,000
Large Vehicle Refurbish, rebuild and replace, (1)Digger Derrick & (1)Bucket Truck		410,000
3/4 ton Extended Cab Truck 4X2		28,000
800 Mhz Radios (6)		20,000
3/4 ton Cargo Van		28,000
1/2 ton Pickup 4x2		14,000
1/2 ton Extended Cab 4x2		17,000
Warehouse Facility - pole handling	600,000	600,000
Engineering Frederick Road Widening	100,000	100,000
Distribution system Study	140,000	140,000
Light and Power Facility Design	800,000	800,000
System Expansion	<u>750,000</u>	<u>2,000,000</u>
Total electric Utility Fund fixed assets and system expansion	<u>2,390,000</u>	<u>4,875,500</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

## Capital outlay:

## Enterprise Funds:

## 1965 Sewer System Fund:

	<u>Capital Outlay</u>
52" Front mount zero turn mower	7,300
Ford F150 Extended Cab Pickup Truck	22,500
M9540 Kubota Tractor	34,400
AMT 6" Trailer mounted trash pump	9,500

-

Total 1965 Sewer System Fund fixed assets and system expansion

73,700

## Solid Waste Collection Fund:

Large capacity garbage truck	202,000
Knuckleboom	<u>97,000</u>

Total Solid Waste Collection Fund fixed assets

299,000

Total City of Opelika Capital Outlay

7,089,036

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2010**

**Human Resources Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund:		
General government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
Administration:		
City Administrator	1	
Custodian	1	
City Messenger	1	
Legislative		
City Clerk/Treasurer	1	
Council members		5
Other:		
Revenue:		
License and tax examiner	1	
Revenue assistant	2	
Revenue officer	1	
Community Relations:		
Community Relations Specialist	1	
Utility business office:		
Billing Customer Account Clerk	1	
Cashier/Customer Service	3	
Utility Business Office Supervisor	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Accounting:		
Accounting clerk	3	
Assistant Controller	1	
Controller	1	
Information Technology:		
Administrative Assistant	1	
Computer Hardware Specialist	1	
Computer Operator	1	
GIS Coordinator	1	
GIS Intern		1
LAN Manager	1	
Systems Analyst	1	
Systems Analyst II	1	
Technology Director	1	
Judicial (continued):		
Court clerk	1	
Court Magistrate	4	
Human Resources Administration:		
Human Resources Analyst	1	
Human Resources Director	1	
Risk Manager	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

## Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Planning:		
Administrative assistant	1	
Assistant Director of Planning	1	
Code Enforcement Officer	1	
CDBG Program Administrator	1	
Director of Planning	1	
Purchasing:		
Administrative Assistant	1	
Buyer	1	
Purchasing Agent	1	
Storekeeper	1	
Public safety:		
Police:		
Administrative Coordinator	1	
Chief of Police	1	
Crime Prevention Officer	0	
Custodian	1	
Identification technician	1	
Evidence Clerk	1	
Police captain	4	
Police corporal	7	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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	(3) Budgeted for proposed grant	55	
Police Records Clerk		3	
Police sergeant		8	
School crossing guard			4
Communications:			
Communications Operator		13	
Communications supervisor		1	
Fire:			
Administrative Coordinator		1	
Assistant fire inspector		1	
Fire captain - Inspector		1	
Fire captain - Training Officer		1	
Fire chief		1	
Fire lieutenant - EMS Officer		1	
Apparatus operator Sergeant		15	
Assistant fire chief		3	
Fire captain		6	
Fire lieutenant		6	
Fire fighter		33	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Public works:			
Highways and streets:			
Engineering:			
Administrative assistant			1
Assistant City Engineer			1
Drafting Technician			1
Engineering Assistant			1
Engineering Director			1
Survey crew chief			1
Survey technician			1
Traffic Signal specialist		ESG	
Traffic Signal Supervisor		ESG	
Other:			
Administration:		ESG	
Cemetery:		ESG	
Automotive shop:		ESG	
Building maintenance:		ESG	
Inspection:			
Building Inspector			3
Chief building inspector			1
Customer Service Representative II			2
Grounds Maintenance:		ESG	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Health:		
Animal control:		
Animal control officer	1	
Culture and recreation:		
Parks and Recreation:		
Administrative Coordinator	1	
Asst Dir of Pks & Rec Centers	1	
Asst Dir of Pks & Rec / Athletics	1	
Parks & Rec Arts Coordinator	1	
Parks & Rec Tumb/Gymn Coord	1	
Parks and Recreation Director	1	
Pks & Rec Arts Cntr Assistant	1	
Pks & Rec Covington Area Supv	1	
Pks & Rec Reception/Support Wk	1	
Pks & Rec Springvilla Caretaker	1	
Recreation Center Director	2	
Recreation Support Worker	1	
Special Activities/Public Relations/Communications Coordinator	1	
Tennis Supervisor	1	
Part Time Temporary		56

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Culture and recreation:		
Parks and Recreation:		
Sportsplex:		
Pks & Rec Sportsplex Dir/Progr	2	
Parks & Rec Aquatics Director	1	
Pks & Rec Youth Athletics/Socc	1	
Pks & Rec Asst Sportsplex Dir	1	
Center Worker/Tumbling	1	
Customer Service Representative I	2	
Pks & Rec Fitness Director	1	
Recreational Support Worker	1	
Pks & Rec Senior Adult Coord	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Library:		
Children's Librarian	1	
Circulation Librarian	1	
Custodian - part time		1
Library Assistant I	1	4
Library Assistant II	1	
Library Assistant III	2	
Library director	1	
Reference Librarian	1	
Economic Development:		
Administrative Assistant	1	
Economic Development Project Manager	1	
Economic Development Workforce Coordinator	1	
Economic Development Director	1	
Total Governmental Funds employees	269	71

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds:		
Electric utility fund:		
Accounting Clerk	1	
Assistant Director of Light and Power	1	
Electrical Distribution Engineer	2	
General Foreman	1	
Light and Power Director	1	
Office Manager	1	
Storekeeper	1	
Warehouse Manager	1	
Electronics Technician	1	
Journeyman Line Worker	3	
Lead Line Worker	5	
Line Supervisor	3	
Line Worker	6	
Tree Trimmer	1	
Tree Trimmer Foreman	1	
Tree Trimmer Helper	1	
Meter Reader	3	
	<hr/>	<hr/>
Total Electric utility fund employees	33	
	<hr/>	<hr/>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2010

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>	<u>0</u>
Solid waste collection fund:		
Assist Superintendent/Sanitation Officer	1	
Knuckleboom Operator	7	
Motor Vehicle Operator	3	
Office assistant	1	
Refuse Equipment Operator	7	
Solid Waste Superintendent	1	
Solid Waste Worker	1	
Utility Serviceworker	1	
Solid Waste Collection Fund Recycling:		
Solid Waste Worker	1	
Motor Vehicle Operator	<u>1</u>	
Total Solid Waste Employees	<u>24</u>	<u>0</u>
Total Enterprise funds employees	<u>57</u>	<u>0</u>
Total City of Opelika Employees	<u><u>326</u></u>	<u><u>71</u></u>

FINAL

Attachment A to the City of Opelika FY 2009- 2010 Budget

**FY 2009-2010  
CAPITAL OUTLAY PLAN**

8-10-09

	Budgeted
\$	
--	\$ 580,950 for Capital Equipment
--	\$ 195,600 for Capital Improvements
--	\$ <u>213,500</u> for Capital Projects
	\$ 990,050

FINAL  
**CAPITAL EQUIPMENT – FY 10**

8-10-09

**Budgeted Equipment:**

<b>OPD:</b>			
5 Marked Cars in Uniform Div @ \$27K ea.	-	\$	135,000
1 Marked K-9 SUV in Uniform Div	-	\$	27,500
1 Unmarked SUV for Police Chief	-	\$	29,500
1 Unmarked Car in Investigative Div	-	\$	26,500
Replace 8 Patrol Car Camera Systems @ \$5,525	-	\$	33,150
<b>OFD:</b>			
1 Administrative Car	-	\$	24,000
1 Pick-Up Truck	-	\$	14,000
2 Positive Pressure Fans	-	\$	3,800
Fire Hose Test Equipment	-	\$	4,000
<b>PW:</b>			
100 Gal Boomless Sprayer (Gnds)	-	\$	1,950
FuelMaster System Upgrades (Auto)	-	\$	3,500
Scan Tool & Mitchell Diagnostic Equip Updates (Auto)	-	\$	3,800
Computer replacement, plus a laptop	-	\$	6,500
4 Cycle Jumping Jack Tamp (Street)	-	\$	3,000
Lowboy Trailer (Street)	-	\$	26,000
Replace Sign Truck	-	\$	64,400
<b>P&amp;R:</b>			
Equipment for Power Tumbling / Gymnastics / Trampoline (Carpet, Mats, Trampolines)	-	\$	5,495
Stage Lighting for Municipal Park	-	\$	2,000
Pressure Washer for Covington Ctr	-	\$	1,250
New Media Projector	-	\$	1,500
New Commercial Refrigerator for Covington Ctr	-	\$	2,000

**Budgeted Equipment (cont'd):**

<b>Engr:</b>		
1 Pick-Up Truck	-	\$ 14,000
<b>IT:</b>		
Replace AS-400 No. 2	-	\$ 48,105
City-wide Alarm System	-	\$ 35,000
New Municipal Court Software System	-	\$ 65,000
		<u>\$ 580,950</u>

**Unfunded Equipment:**

<b>PW:</b>		
Bobcat w/attachments	-	\$ 83,000

FINAL

**CAPITAL IMPROVEMENTS – FY 10**

8-10-09

**Budgeted Improvements:**

<b>Admin/City Hall:</b>		
Train Depot painting & Glass Installation	-	\$ 9,000
<b>P&amp;R:</b>		
Covington Pool Renovation	-	\$ 80,000
Municipal Park benches & trash containers	-	\$ 12,000
Replace Miles Thomas Pressbox Roof	-	\$ 1,500
Replace SpringVilla Camper Bathroom Roof	-	\$ 1,800
Replace SpringVilla Lodge Trailer Roof	-	\$ 4,000
Replace SpringVilla House Trailer Roof	-	\$ 6,000
Refurbish Clay Tennis Courts	-	\$ 11,800
<b>IT:</b>		
Replace AC Unit #5 Condenser & Evaporator	-	\$ 6,000
<b>Library:</b>		
Replace AC Unit #3 Evaporator	-	\$ 6,500
<b>Municipal Court:</b>		
Upgrade of Courtroom, Phase II	-	\$ 30,000
<b>PW:</b>		
Admin AC Unit #1 Condenser & Evaporator	-	\$ 7,000
Admin AC Unit #3 Condenser & Evaporator	-	\$ 7,000
Admin AC Unit #5 Condenser & Evaporator	-	\$ 7,000
<b>OFD:</b>		
Repair of Fire Station #2 Roof	-	\$ 6,000
		<u>\$ 195,600</u>

**Unfunded Improvements:**

Fire Station # 2 Roof Replacement	-	\$ 60,000
City Hall Exterior Paver & Sidewalk Replacement	-	\$ 22,000

FINAL

# CAPITAL PROJECTS – FY 10

8-10-09

**Budgeted Projects:**

Street Striping	-	\$ 50,000
Resurface PW Parking Lot, Phase 4 (Final ?)	-	\$ 55,000
Evergreen Cemetery Resurfacing (old section)	-	\$ 38,500
Nature Park/Bird Sanctuary at City Lagoon, Phase I	-	\$ 10,000
Stormwater-Sewer Asset Management Program Phase II	-	\$ 60,000
		<u>\$ 213,500</u>

**Additional Projects:**

- \*Streetscape on S.RR Avenue from 9<sup>th</sup> St to RR Depot, Phase II (2007 TE Grant)  
Will be complete in August '09
- \*Streetscape on S. RR Avenue from 8<sup>th</sup> St to 6<sup>th</sup> St, Phase III (2008 TE Grant)  
ALDOT approved; project to be done in FY 2010 or 2011
- \*Streetscape on N. RR Avenue from 8<sup>th</sup> St to 10<sup>th</sup> St. Phase II (2009 TE Grant)  
ALDOT approved; project to be done in FY 2010

**Unfunded Projects:**

- Updated Aerial Photography of City for Engr & GIS - \$ 130,000
- Relocate Fire Sta. #3 from 8<sup>th</sup> Ave to Oak Bowery (Grant Request) - \$ 1,000,000
- Add'l funds for Frederick Road Phase 1A (\$857 Budgeted) - \$1,200,000
- Reroute Shannon Ct to Bruce Ave - \$ 300,000
- No. Uniroyal Road Bridge Replacement - \$ 300,000
- Watson St. Sewer Lines (to be funded by sewer fund/assessment) - \$ 96,745
- Replace concrete street surface with asphalt on 6<sup>th</sup> Ave - \$ 65,500  
from N 5<sup>th</sup> St., past N. 4<sup>th</sup> St.
- Replace concrete street surface with asphalt on 3<sup>rd</sup> Ave from - \$ 148,600  
N 5<sup>th</sup> St.to N. 3<sup>rd</sup> St.
- Replace concrete street surface with asphalt on Ave D from - \$ 112,000  
S 8<sup>th</sup> St to Geneva St (Short).
- Construct right turn lane at 30<sup>th</sup> St and Pepperell Parkway - \$ 35,000
- Right Turn Lane Ave B & So. 10<sup>th</sup> St. - \$ 300,000
- Connect So. Uniroyal to North Uniroyal (Developer will construct)
- Turn Lanes on Hwy 280 @ North & South Uniroyal Road
- Stoplight at the realigned South Uniroyal Road Intersection - \$ 50,000
- Pave Dickson Street - \$ 140,000
- Construct road in Evergreen Cemetery (new section) - \$ 50,000