

City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

RESOLUTION NO. _____-2020

ADOPTION OF ANNUAL BUDGET FOR FY 2020-2021

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, 2020, and ending September 30, 2021, 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 to budgeted expense amounts between accounts within the various departments as necessitated by changing requirements and compliance with Generally Accepted Accounting Principles.

(5) The City budgets a fixed amount for merit salary increases. After performance reviews are completed in November, the salary budgets in each department are reviewed for accuracy. Adjustments to the budget must be approved by the Mayor provided the adjustment shall not increase total budgeted salary increases.

(6) 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.

(7) That the Mayor is hereby authorized to increase budgeted expenditures of the 2020-2021 Budget by the amount necessary to honor the contracts in progress at September 30, 2020.

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(8) 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 Council meetings has indicated approval.

(9) 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.

(10) 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.

(11) 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.

(12) 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.

(13) 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.

(14) 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.

(15) 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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(16) In 2018, the City Council authorized the Telecom Fund to borrow from the Electric Fund a sum not to exceed the maximum sum of thirteen million, two hundred thousand dollars (\$13,200,000) (the "Telecom Loan") with a continual fixed interest rate of 2.62%. Interest on the unpaid principal balance is accrued and paid annually until maturity on September 30, 2038 or until the loan is repaid in full prior to that date. The outstanding balance of the Telecom Loan as of September 1, 2020 is \$8,518,487.16. On October 16, 2018, the City and Point Broadband entered into a Purchase Asset Agreement pursuant to which Point Broadband agreed to purchase substantially all of the City's assets used or held in connection with the City's telecom system. Point Broadband agreed to pay the City at closing the sum of \$14,175,000 for said assets. In addition to the above amount, beginning on the 25th month after the closing date and continuing for ten (10) years, Point Broadband agreed to pay the City an amount equal to 3.5% of its gross annual revenues each calendar year as revenue to the City. The closing of the above-referenced transaction was concluded on November 8, 2018. Beginning December, 2020, the revenue-sharing payments (3.5% of annual gross revenues) received by the City from Point Broadband shall be applied to the outstanding balance of the Telecom Loan. 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 _____, 2020.

ATTEST:

Russell Jones
City Clerk - Treasurer

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

Attachments:

A - Capital Outlay Expenditures for 2021

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September 1, 2020

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, 2021, 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, 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.

BUDGETARY PROCESS

During the month of May, the Finance Department begins preparation for the next fiscal year budget. Instructions are issued 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.

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BACKGROUND INFORMATION

The City of Opelika, located in east central Alabama, is a modern, well established city with a population of approximately 32,000. 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 66,000) 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/FORECASTS

A financial forecast is a fiscal management tool that presents estimated information based on past, current and projected financial conditions. This helps the City to identify future revenue and expenditure trends. The City of Opelika reviews and updates the revenue forecast annually using an objective approach that seeks to estimate revenues as accurately as possible while remaining on the conservative side. This is accomplished by an examination of historical data and other relevant economic conditions such as industry growth and population changes.

Under normal conditions, the City of Opelika's revenue forecast assumes that Opelika will continue to grow at rates equal to the last few years. This assumption is based on known growth/expansion of businesses/industries in the area as well as the number of housing subdivisions and apartments currently under construction. At the end of March 2020, the City was showing growth in all areas including shopping centers and restaurants. At the beginning of April, the City's tax revenue began to see a decline due to COVID-19. As of September 1, most of the tax revenues have returned to normal monthly amounts except for Lodging and Sales Tax. With cancellations of many local events, tax revenues in these areas may not return to normal amounts for a few months. Therefore, the City has budgeted revenue approximately the same as 2020 without growth.

In 2020, actual revenues in several categories are projected to be greater than budget and prior year. Total General Fund revenue shows an increase in 2019 of 6.16% from 2018. In 2020, revenues are showing a slight increase of .2% above 2019. The following charts show trends of actual revenues compared to the average of the past 10 year period for the City's major revenue categories. These revenue categories include general sales and use tax, occupational license fees, business license fees and gasoline tax for the fiscal years ending September 30,2021.

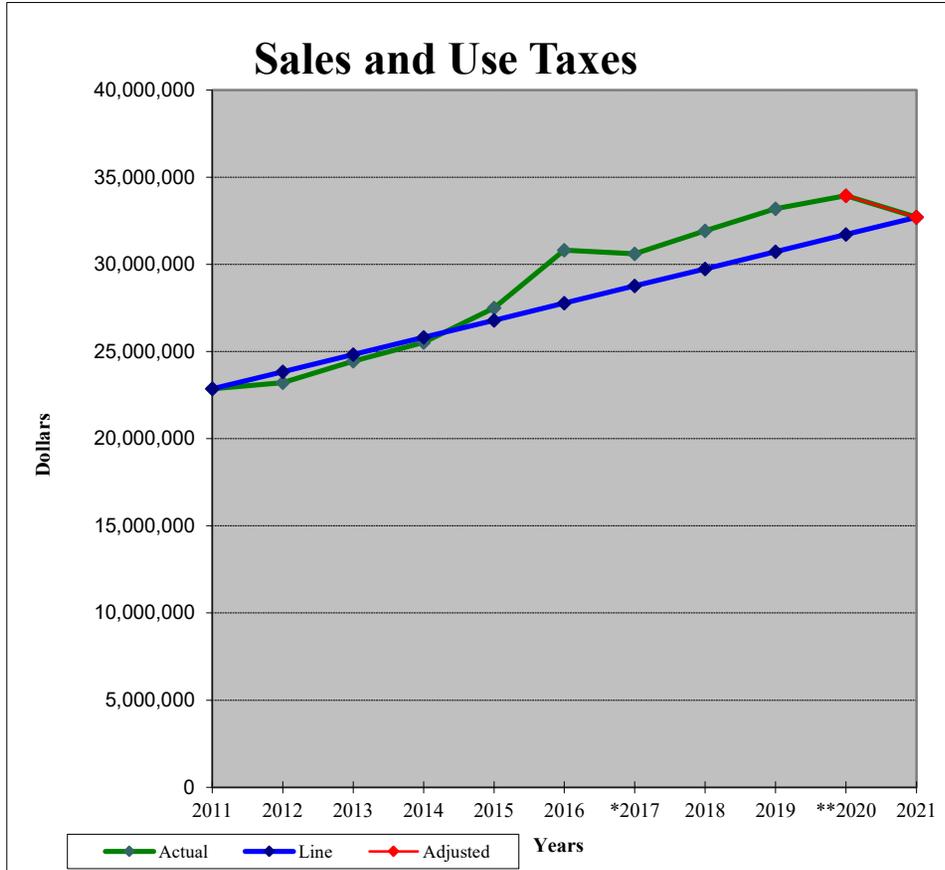
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The City of Opelika's 4% sales and use tax revenue forecast for fiscal year ending September 30, 2021, is \$32,700,000 which is the same as 2020 Budget. No increase in this budget for 2021. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$4,087,500 in 2021. The 1/2% of 3% sales tax is used to fund the appropriation to the City Schools, appropriation to the Justice Center, and the appropriation for payment of the Sportsplex Center debt. The sales tax projection for 2021 includes 1% that was enacted in August of 2011. The 1% Sales Tax Increase is projected to be \$8,175,000 in 2021 and it is used to fund debt service for the high school renovation and other future infrastructure and road construction projects.

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Year	Sales Tax Actual	10 Year Average Line	Sales Tax Actual % Increase
2011	22,860,579	22,860,579	
2012	23,206,110	23,844,521	1.51%
2013	24,454,096	24,828,463	5.38%
2014	25,531,042	25,812,405	4.40%
2015	27,505,938	26,796,347	7.74%
2016	30,819,261	27,780,290	12.05%
*2017	30,607,218	28,764,232	-0.69%
2018	31,932,838	29,748,174	4.33%
2019	33,199,154	30,732,116	3.97%
**2020	33,943,237	31,716,058	2.24%
2021	32,700,000	32,700,000	-3.66%
Add: Manual Adjustment 2021		0	-3.66%

Projection	32,700,000
Projection rounded	32,700,000
Previous year's projection	33,943,237
Percent increase (decrease) from previous year's projection	-3.66%

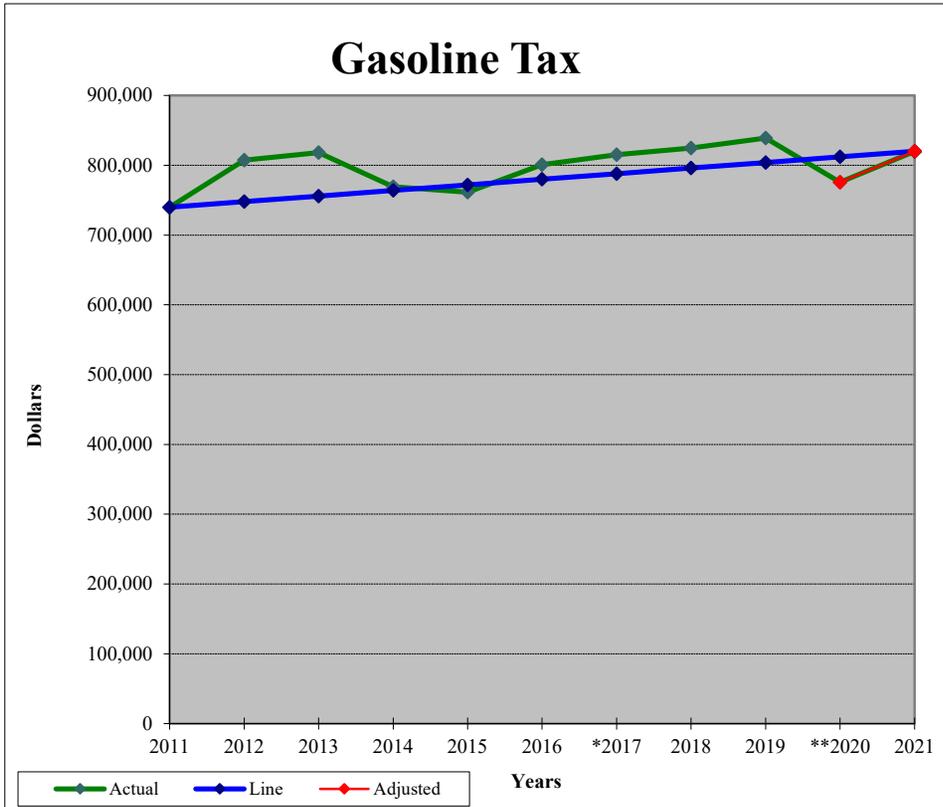
*Includes one-time revenue amount of \$1.5M from Solar Turbines
 **Revised Total Revenue projection based on July 2020.

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Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2021, is \$820,000 which is higher than 2020 Gasoline Tax revenue.



Year	Gasoline Tax Actual	10 Year Average Line	Gasoline Tax Actual % Increase
2011	739,836	739,836	
2012	807,269	747,852	9.11%
2013	818,099	755,869	1.34%
2014	769,258	763,885	-5.97%
2015	761,489	771,902	-1.01%
2016	800,894	779,918	5.17%
2017	814,891	787,934	1.75%
2018	824,435	795,951	1.17%
**2019	838,957	803,967	1.76%
2020	775,823	811,984	-7.53%
2021	820,000	820,000	5.69%
Less: Manual Adjustment		0	
2021		820,000	5.69%
Projection			820,000
Projection rounded to nearest thousand			820,000
Previous year's projection			775,823
Percent increase or -decrease from previous year's projection			5.69%

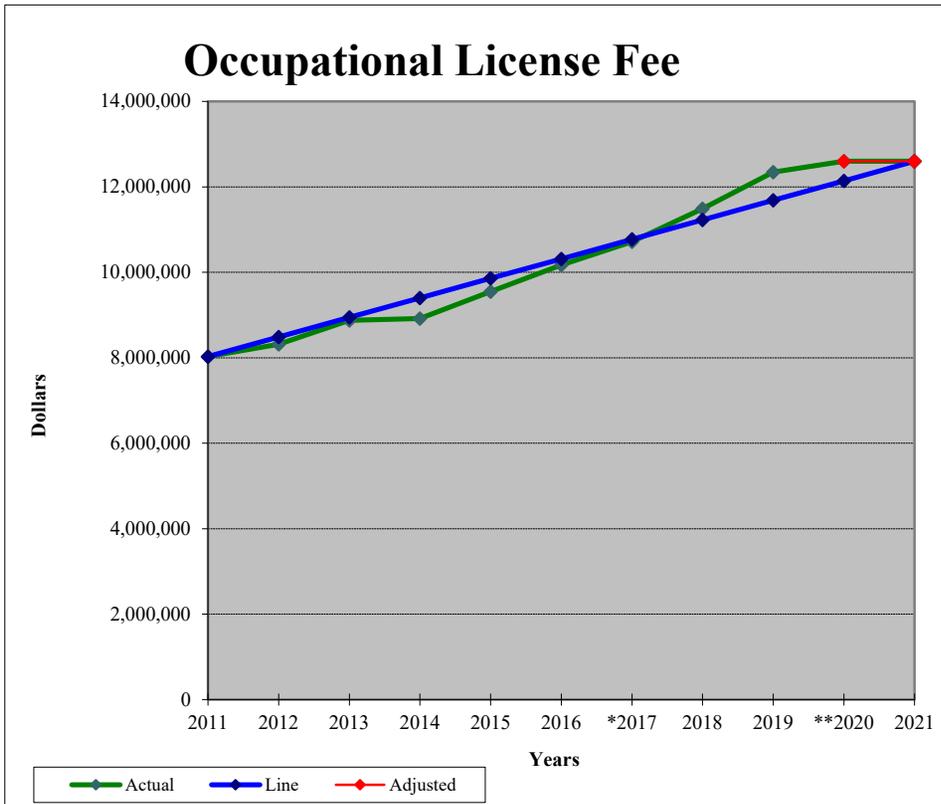
** Revised Total Revenue projection based on July 2020.

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Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2021 is \$12,600,000. This is the same as projected for 2020 Occupational License Fee.



Year	Occupation Fee Actual	10 Year Average Line	Occupation Fee Actual % Increase
2011	8,028,982	8,028,982	
2012	8,317,240	8,486,084	3.59%
2013	8,872,885	8,943,186	6.68%
2014	8,917,021	9,400,287	0.50%
2015	9,547,138	9,857,389	7.07%
2016	10,167,780	10,314,491	6.50%
2017	10,713,529	10,771,593	5.37%
2018	11,489,814	11,228,695	7.25%
**2019	12,348,181	11,685,796	7.47%
2020	12,600,000	12,142,898	2.04%
2021	12,600,000	12,600,000	0.00%
Add: Manual Adjustment		0	
2021		12,600,000	0.00%
Projection			12,600,000
Projection rounded to nearest thousand			12,600,000
Previous year's projection			12,600,000
Percent increase or -decrease from previous year's projection			0.00%

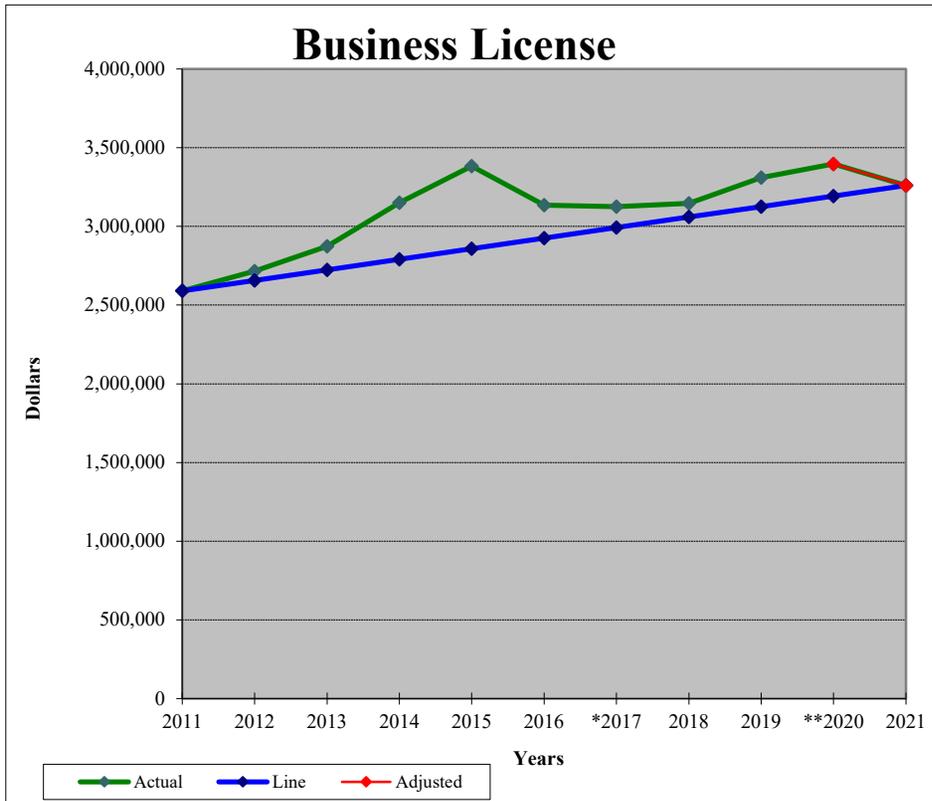
** Revised Total Revenue projection based on July 2020.

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Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2021, is \$3,260,000. This is a decrease over the expected 2020 Business License revenue.



Year	Business License Actual	10 Year Average Line	Business License Actual % Increase
2011	2,590,194	2,590,194	
2012	2,715,997	2,657,175	4.86%
2013	2,872,732	2,724,155	5.77%
2014	3,150,896	2,791,136	9.68%
2015	3,382,064	2,858,116	7.34%
2016	3,134,976	2,925,097	-7.31%
2017	3,125,817	2,992,078	-0.29%
2018	3,146,715	3,059,058	0.67%
**2019	3,308,932	3,126,039	5.16%
2020	3,396,593	3,193,019	2.65%
2021	3,260,000	3,260,000	-4.02%
Add: Manual Adjustment		0	
2021		3,260,000	-4.02%
Projection			3,260,000
Projection rounded to nearest thousand			3,260,000
Previous year's projection			3,396,593
Percent increase or -decrease from previous year's projection			-4.02%

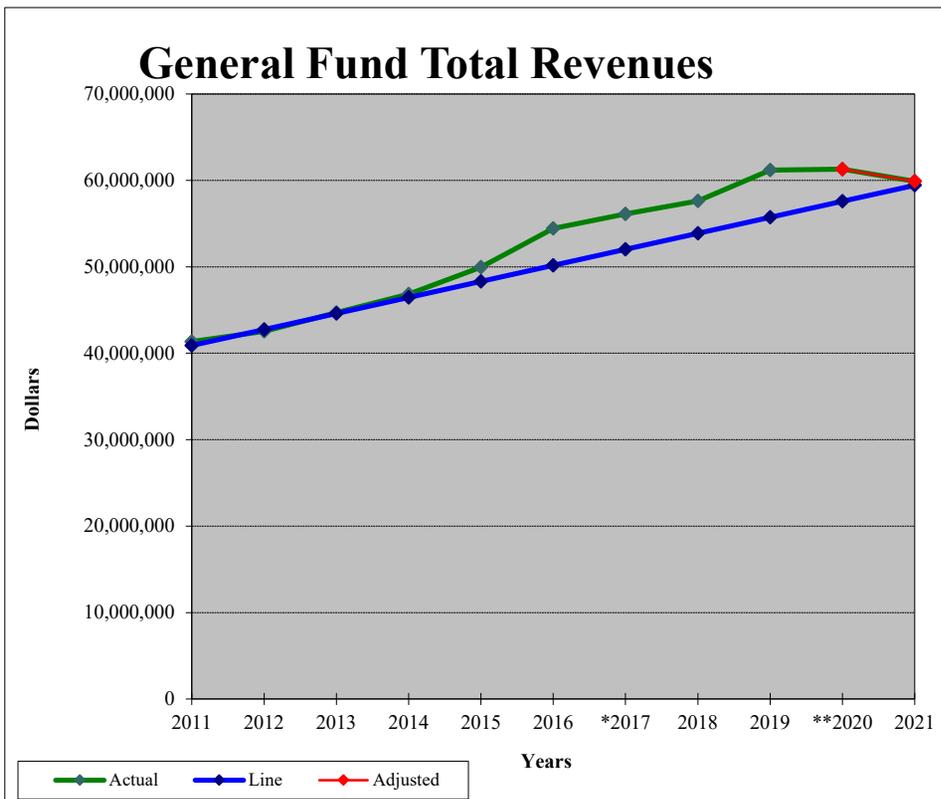
** Revised Total Revenue projection based on July 2020.

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Forecasting based on prior years' actual is used to project all other general fund revenue items. These projections are based on the actual revenues for fiscal year ending September 30, 2019, and the forecasted revenues for fiscal year ending September 30, 2020. The total general fund revenue forecast for fiscal year ending September 30, 2021, is \$59,878,967. This is a decrease over the 2020 revenue projection. Interest revenue is not included in the projection calculations below.



Year	Revenues Actual	10 Year Average Line	Revenues Actual % Increase
2011	41,352,043	40,901,426	
2012	42,527,425	42,754,118	2.84%
2013	44,697,834	44,606,811	5.10%
2014	46,847,505	46,459,503	4.81%
2015	49,968,313	48,312,196	6.66%
*2016	54,434,909	50,164,888	8.94%
2017	56,103,034	52,017,580	3.06%
2018	57,630,154	53,870,273	2.72%
**2019	61,180,811	55,722,965	6.16%
2020	61,301,580	57,575,658	0.20%
2021	59,878,967	59,428,350	-2.32%
Add: Manual Adjustment		0	
2021		59,878,967	-2.32%
Projection			59,878,967
Projection rounded to nearest thousand			59,879,000
Previous year's projection			61,301,580
Percent increase or -decrease			-2.32%

* Includes one-time revenue of \$1.5M from Solar Turbines
 ** Revised Total Revenue projection based on July 2020.

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The total revenue data on the previous page does not include interest revenue because it is better projected from expected interest rate and cash balances. 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.)

	2018-2019 <u>Actual</u>	2019-2020 <u>Forecast</u>	2020-2021 <u>Forecast</u>	2020-2021 <u>Average</u>	2020-2021 <u>Difference</u>
Total revenues excluding interest	61,180,811	61,301,580	59,878,967	59,428,350	(450,617)
Interest revenue	974,320	500,000	300,000	300,000	-
	<u>62,155,131</u>	<u>61,801,580</u>	<u>60,178,967</u>	<u>59,728,350</u>	<u>(450,617)</u>
2020-2021 total revenue forecast including interest					<u>60,178,967</u>
2019-2020 total revenue forecast including interest					<u>61,801,580</u>
2018-2019 revised total revenue forecast including interest					<u>62,155,131</u>
Percent increase or -decrease over the previous year's forecast					<u>-2.63%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>-3.18%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2021 is \$64,000 which is lower than 2020 projected to be \$66,000. This projection is based on actual revenues of \$61,616 and \$66,146 in fiscal years 2018 and 2019 respectively. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2021, is \$80,400. This is lower than the 2020 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 \$81,492 and \$86,783 in fiscal years 2018 and 2019 respectively.

The Rebuild Alabama State Gasoline Tax Fund which started in October, 2019, is projected to be \$107,036 for the year ended September 30, 2021. The projection for 2020 is \$95,277.

The Alabama Trust Fund projection for the fiscal year ending September 30, 2021, is \$248,000. This is lower than the 2020 projection. This projection is based on actual revenues of \$226,126 and \$238,829 in fiscal years 2018 and 2019 respectively.

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The Electric Utility Fund (Opelika Power Services) electric sales projection for September 30, 2020, is based on prior years' average Kwh sales and purchases. Sales and Purchase cost per Kwh are based on 2018 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>2021</u>	Projected <u>2020</u>	Actual <u>2019</u>	Actual <u>2018</u>	Actual <u>2017</u>
Electric charges for services	44,898,500	44,898,500	43,967,150	43,782,051	42,049,061
Cost of Power purchased	<u>29,450,000</u>	<u>30,200,000</u>	<u>28,792,296</u>	<u>29,191,511</u>	<u>28,043,694</u>
Electric charges in excess of power purchased	<u>15,448,500</u>	<u>14,698,500</u>	<u>15,174,854</u>	<u>14,590,540</u>	<u>14,005,367</u>
 Cost of power purchased as a percent of electric charges for services	 <u>65.59%</u>	 <u>67.26%</u>	 <u>65.49%</u>	 <u>66.67%</u>	 <u>66.69%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2021, is \$4,806,000. This projection is an increase of 2.2% over the 2020 projection of \$4,702,000. The 2021 projection includes \$200,000 for sewer assessment fees and \$4,600,000 for sewer service charges.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2021, is \$3,600,200 which is an increase of 2.75% over 2020. This projection of \$3,504,064 is based on Solid Waste Collection Fund service charges through July 2020.

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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

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

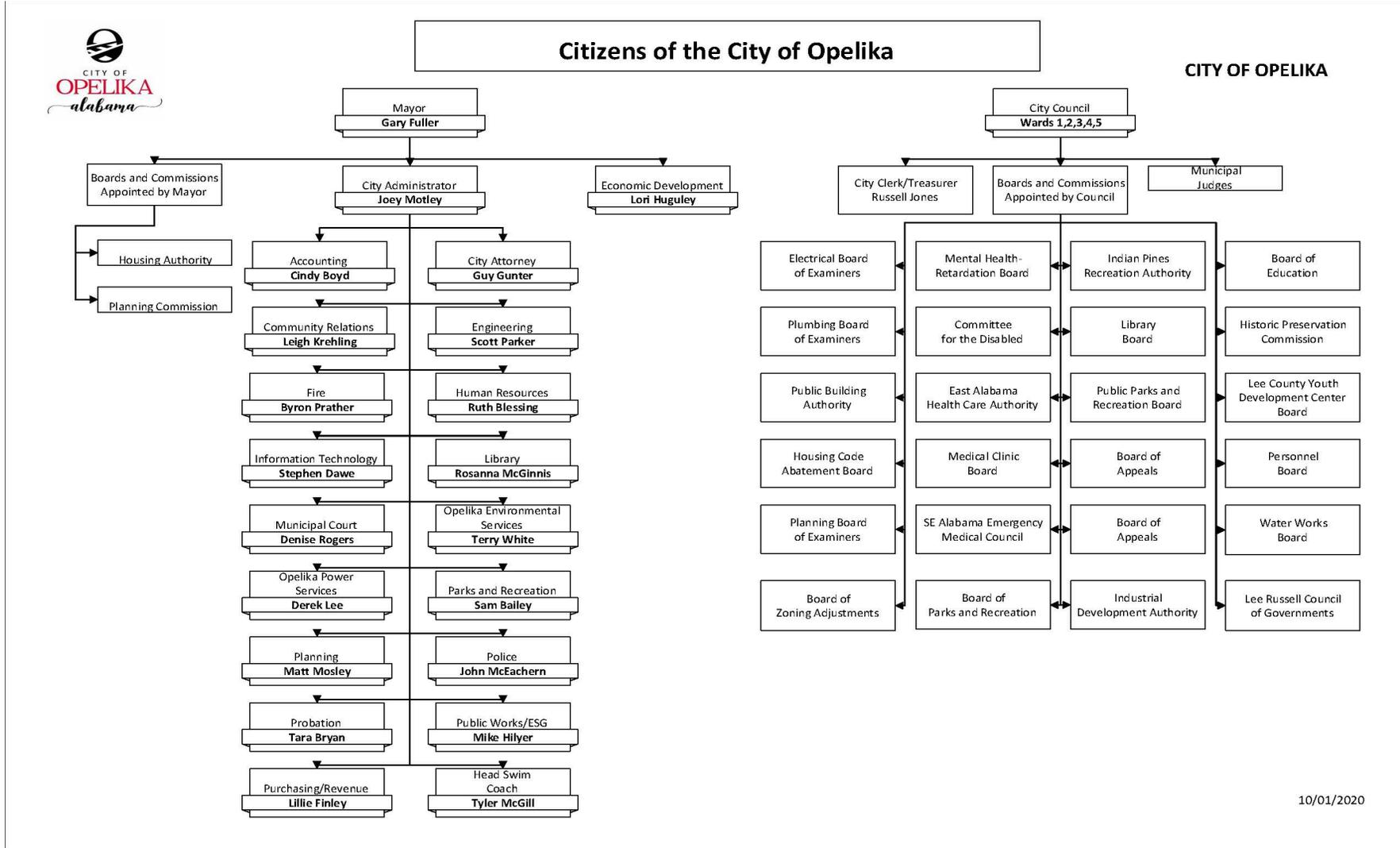
Sincerely,

Cynthia G. Boyd, CPA
Controller

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10/01/2020

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Officials of the City of Opelika

Mayor
Council member, ward 1
Council member, ward 2
Council member, ward 3
Council President, ward 4
Council member, ward 5
City Administrator
Municipal Judge
Associate Judge
Public Defender
Municipal Court Clerk
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
Environmental Services Director
Public Works Director

Gary Fuller
Patricia A. Jones
Tiffany Gibson-Pitts
Dozier H. Smith T
Charles E. Smith, Jr.
David Canon
Joey Motley
Ben Hand
Wes McCollum
M. Joanne Camp
Denise Rogers
Guy F. Gunter, III
Russell Jones
Cynthia G. Boyd
Stephen N. Dawe
Ruth Blessing
Matt Mosley
Lillie Finley
John H. McEachern III
Byron J Prather, Jr.
Scott H. Parker
Rosanna McGinnis
Samuel S. Bailey, Jr.
Derek Lee
Lori B. Huguley
Leigh Krehling
Terry White
Michael J. Hilyer

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Budget Section

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	Governmental Fund Types					Memo Total
	General Fund	Special Revenue	Capital Projects	Internal Services	Proprietary Fund type	
Revenues	60,178,967	8,919,322	120,000	4,606,000	53,304,700	127,128,989
Non-operating revenues	-	108,900	3,000	15,700	698,500	826,100
Other financing sources	<u>3,020,000</u>	<u>3,425,000</u>	<u>2,801,097</u>	<u>407,800</u>	<u>300,000</u>	<u>9,953,897</u>
 Total revenues	 <u>63,198,967</u>	 <u>12,453,222</u>	 <u>2,924,097</u>	 <u>5,029,500</u>	 <u>54,303,200</u>	 <u>137,908,986</u>
 Departmental expenditures	 39,525,659	 1,991,552	 2,824,097	 4,719,500	 47,260,089	 96,320,897
Appropriations	5,915,175	7,276,900	-	-	-	13,192,075
Capital outlay	5,096,194	1,500,000	100,000	-	-	6,696,194
Debt service	6,363,042	2,640,334	-	-	1,514,469	10,517,845
Non-operating expenses	-	-	-	-	-	-
Transfers-out	<u>6,298,897</u>	<u>20,000</u>	<u>-</u>	<u>310,000</u>	<u>3,000,000</u>	<u>9,628,897</u>
 Total expenditures	 <u>63,198,967</u>	 <u>13,428,786</u>	 <u>2,924,097</u>	 <u>5,029,500</u>	 <u>51,774,558</u>	 <u>136,355,908</u>
 Total revenues over (under) total expenditures	 0	 (975,564)	 -	 -	 2,528,642	 1,553,078

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Governmental Fund Types					
	General Fund	Special Revenue	Capital Projects	Internal Services	Proprietary Fund type	Memo Total
Adjustments to obtain estimated funds flow:						
Add:						
Depreciation					4,460,000	4,460,000
Debt Proceeds					-	-
Subtract:						
Funds committed for fire truck						
Land and Buildings (substation)					1,825,000	1,825,000
Fixed Assets, Trucks and Equipment					1,625,000	1,625,000
System Expansion					7,774,625	7,774,625
Line of credit from Electric to Telecommunications					8,518,487	8,518,487
Debt principal payments	-				1,514,469	1,514,469
	0	(975,564)	-	-	(14,268,939)	(15,244,503)
Projected fund balance, beginning of year	58,259,924	20,305,341	1,180,280	2,747,716	79,390,185	161,883,447
Projected fund balance, end of year	58,259,925	19,329,777	1,180,280	2,747,716	65,121,246	146,638,943

* 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, 2021

	Governmental Fund Types					
	General Fund	Special Revenue	Capital Projects	Internal Services	Proprietary Fund type	Memo Total
Less: Fund balance non-spendable/restricted/committed/assigned/encumbered:						
Encumbered for future expenditures	12,780,709	(18,000)	-	4,412	1,489,643	14,256,764
Fund balance other than unassigned	<u>20,148,579</u>	<u>19,347,777</u>	<u>1,180,280</u>	<u>2,743,304</u>	<u>47,963,157</u>	<u>91,383,097</u>
Unassigned fund balance, end of year	<u><u>25,330,637</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>15,668,446</u></u>	<u><u>40,999,082</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>6,017,897</u>	 <u>-</u>	 <u>-</u>		 <u>5,330,470</u>	 <u>11,348,367</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, 2021

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

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, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales & Use	30,607,218	31,932,838	33,199,154	33,943,237	32,700,000
Property:					
Property	3,500,286	3,521,635	4,101,454	4,347,484	4,100,000
Payments in lieu of taxes	25,220	5,961	5,717	18,350	5,717
	<u>3,525,506</u>	<u>3,527,596</u>	<u>4,107,171</u>	<u>4,365,834</u>	<u>4,105,717</u>
Other:					
Gasoline	814,891	824,435	838,957	775,823	820,000
Cigarette	82,204	76,088	63,378	73,186	60,900
Wine	25,578	26,189	27,771	31,154	28,000
Rental	579,513	576,400	719,357	659,459	650,000
	<u>1,502,186</u>	<u>1,503,112</u>	<u>1,649,463</u>	<u>1,539,622</u>	<u>1,558,900</u>
Total taxes	<u>35,634,910</u>	<u>36,963,546</u>	<u>38,955,788</u>	<u>39,848,693</u>	<u>38,364,617</u>
Special assessments:	<u>50,604</u>	<u>28,699</u>	<u>32,788</u>	<u>42,323</u>	<u>12,000</u>
Licenses and permits:					
Occupational	<u>10,713,529</u>	<u>11,489,814</u>	<u>12,348,181</u>	<u>12,600,000</u>	<u>12,600,000</u>
Business:					
General	3,125,817	3,146,715	3,308,932	3,396,593	3,260,000
Lodging	729,110	894,252	960,409	742,325	925,000
Franchise fee	514,692	541,333	485,586	465,789	515,000
	<u>4,369,619</u>	<u>4,582,300</u>	<u>4,754,927</u>	<u>4,604,707</u>	<u>4,700,000</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Licenses and permits (continued):					
Telecommunication fees	10,000	21,500	19,000	22,000	22,000
Land Disturbance fee	11,680	10,680	10,980	13,440	10,600
Permits and inspections	908,553	780,758	762,050	859,633	800,000
	<u>930,233</u>	<u>812,938</u>	<u>792,030</u>	<u>895,073</u>	<u>832,600</u>
Total licenses and permits	<u>16,063,985</u>	<u>16,913,751</u>	<u>17,927,926</u>	<u>18,142,103</u>	<u>18,144,600</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	120,187	134,215	137,603	117,760	136,000
Shared state revenue:					
Bank excise tax	198,860	171,110	342,371	199,000	199,000
Business privilege tax	73,429	73,980	74,535	74,000	74,000
State asset forfeiture	57,937	12,355	1,051	12,639	-
Share of liquor tax profits	158,205	169,844	141,347	132,260	144,750
	<u>488,431</u>	<u>427,289</u>	<u>559,304</u>	<u>417,899</u>	<u>417,750</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	140,330	10,140	-
Other:					
Federal	26,880	26,966	27,143	6,792	27,000
State	-	31,717	34,766	12,594	-
Lee County	15,000	15,000	15,000	15,000	15,000
	<u>41,880</u>	<u>73,683</u>	<u>76,909</u>	<u>34,386</u>	<u>42,000</u>
Total intergovernmental revenue	<u>650,498</u>	<u>635,187</u>	<u>914,146</u>	<u>580,185</u>	<u>595,750</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Charges for services:					
General Government:					
Zoning and Subdivision Fees	22,959	21,474	24,915	25,355	24,000
Public safety:					
Highway Safety Program	-	-	-	-	-
City Schools	12,000	12,000	150,000	150,000	150,000
City of Auburn	8,131	8,861	6,139	4,261	4,000
Communications / E911	30,000	43,000	44,000	39,600	44,000
Auburn University	47,719	25,340	4,786	4,489	-
Police/EAMC	142,745	107,894	190,221	249,193	160,000
Other	639	632	22,390	298	-
Towing, firecalls, Training, EMS	5,475	6,288	7,648	1,630	-
	<u>246,709</u>	<u>204,015</u>	<u>425,184</u>	<u>449,471</u>	<u>358,000</u>
Public Works:					
Clearing and grading - other	110,483	70,301	137,046	94,233	30,000
Health:					
Graves and monuments	149,025	152,575	163,450	150,420	151,000
Cemetery Vases and Markers	110	(60)	60	1,410	-
	<u>149,135</u>	<u>152,515</u>	<u>163,510</u>	<u>151,830</u>	<u>151,000</u>
Culture and recreation:					
Entry fees and concessions	1,445,800	1,385,441	1,487,475	934,221	1,490,000
Total charges for service	<u>1,975,086</u>	<u>1,833,746</u>	<u>2,238,130</u>	<u>1,655,110</u>	<u>2,053,000</u>

City of Opelika

Annual Budget

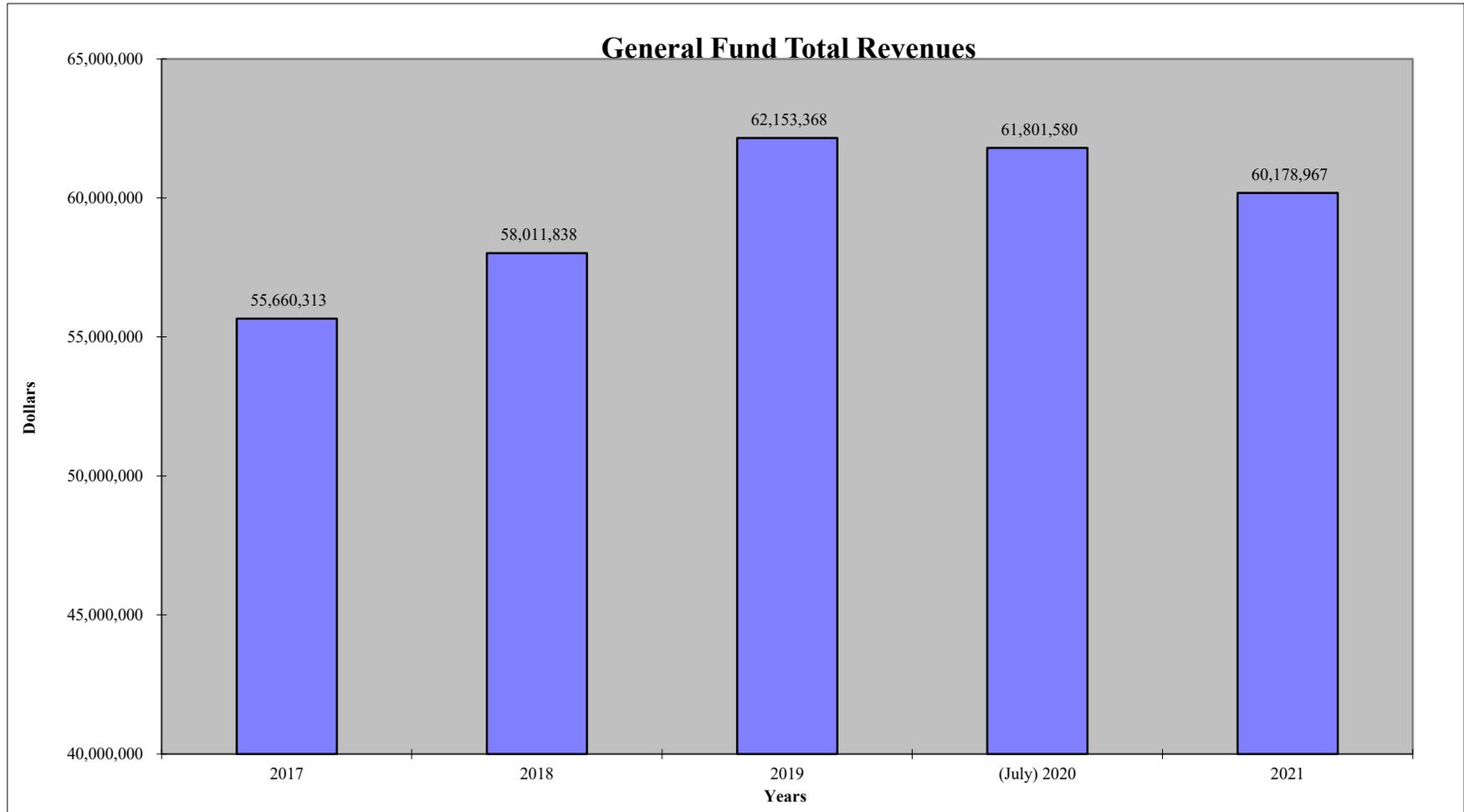
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Fines and forfeits:					
Public safety:					
Fines and costs	649,238	651,556	398,603	281,279	412,000
Culture and recreation:					
Fines	30,897	24,180	23,745	18,798	22,000
Total fines and forfeits	680,135	675,736	422,348	300,077	434,000
Miscellaneous revenues:					
Interest earnings	249,644	610,791	974,320	500,000	300,000
Other:					
Rental income	115,773	94,432	123,473	119,957	107,000
Contributions	67,127	112,343	191,151	396,066	-
Insurance claims	62,370	47,148	22,191	68,331	-
Cemetery lots	86,960	106,890	118,925	100,296	130,000
Miscellaneous	73,825	18,268	264,971	90,762	50,000
Total miscellaneous revenues	1,335,834	1,665,608	2,117,379	1,575,489	1,021,000
Total revenues	55,660,313	58,011,838	62,153,368	61,801,580	60,178,967

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021



City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Expenditures:					
Current:					
General government:					
Mayor					
Personnel services	144,254	149,138	163,815	166,314	220,259
Other	112,926	103,427	118,361	392,686	425,300
Total mayor	<u>257,180</u>	<u>252,565</u>	<u>282,176</u>	<u>559,000</u>	<u>645,559</u>
Administration:					
Personnel services	144,324	609,914	167,252	187,108	214,107
Other	344,960	482,627	292,747	398,517	477,300
Total administration	<u>489,284</u>	<u>1,092,541</u>	<u>459,999</u>	<u>585,625</u>	<u>691,407</u>
Legal:					
Personnel services	128,076	133,869	145,582	158,162	166,408
Other	12,901	218,508	337,771	323,000	216,660
	<u>140,977</u>	<u>352,377</u>	<u>483,353</u>	<u>481,162</u>	<u>383,068</u>
Legislative - City Clerk:					
Personnel services	190,014	193,542	202,666	226,189	151,194
Other	162,332	151,778	135,419	223,942	250,930
Total legislative	<u>352,346</u>	<u>345,320</u>	<u>338,085</u>	<u>450,131</u>	<u>402,124</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Expenditures:					
Current:					
General government other:					
Revenue:					
Personnel services	217,912	308,317	340,113	361,164	452,235
Other	58,581	73,825	65,529	73,658	67,600
	<u>276,493</u>	<u>382,142</u>	<u>405,642</u>	<u>434,822</u>	<u>519,835</u>
Accounting:					
Personnel services	459,667	484,024	535,949	555,540	589,356
Other	143,927	110,283	96,103	116,402	129,168
Services provided other funds	(159,528)	(159,528)	(110,133)	(123,704)	(121,992)
	<u>444,066</u>	<u>434,779</u>	<u>521,919</u>	<u>548,238</u>	<u>596,532</u>
Information Technologies:					
Personnel services	605,552	683,842	757,385	787,160	845,657
Other	846,087	2,042,195	1,749,930	1,804,632	1,951,090
Services provided other funds	(173,925)	(173,925)	(215,953)	(266,021)	(266,021)
	<u>1,277,714</u>	<u>2,552,112</u>	<u>2,291,362</u>	<u>2,325,771</u>	<u>2,530,726</u>
Judicial:					
Personnel services	240,985	281,670	329,265	427,101	465,107
Other	365,191	185,230	50,555	69,344	54,250
	<u>606,176</u>	<u>466,900</u>	<u>379,820</u>	<u>496,445</u>	<u>519,357</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Expenditures:					
Current:					
General government other:					
Human Resources administration:					
Personnel services	260,087	269,539	331,634	408,245	345,922
Other	126,771	143,260	106,100	142,521	291,350
Services provided to other funds	-	-	(58,685)	(58,953)	(69,555)
	<u>386,858</u>	<u>412,799</u>	<u>379,049</u>	<u>491,813</u>	<u>567,717</u>
Planning:					
Personnel services	301,781	310,207	384,125	437,902	503,909
Other	33,803	47,783	50,260	59,099	79,400
	<u>335,584</u>	<u>357,990</u>	<u>434,385</u>	<u>497,001</u>	<u>583,309</u>
Purchasing:					
Personnel services	326,043	283,854	331,195	328,079	338,891
Other	16,084	18,273	12,463	26,680	22,350
Services provided to other funds	(75,374)	(75,374)	(82,930)	(45,624)	(45,624)
	<u>266,753</u>	<u>226,753</u>	<u>260,729</u>	<u>309,135</u>	<u>315,617</u>
Community Relations:					
Personnel services	98,959	67,711	103,557	150,711	154,685
Other	73,367	87,089	113,118	104,950	120,250
	<u>172,326</u>	<u>154,800</u>	<u>216,675</u>	<u>255,661</u>	<u>274,935</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

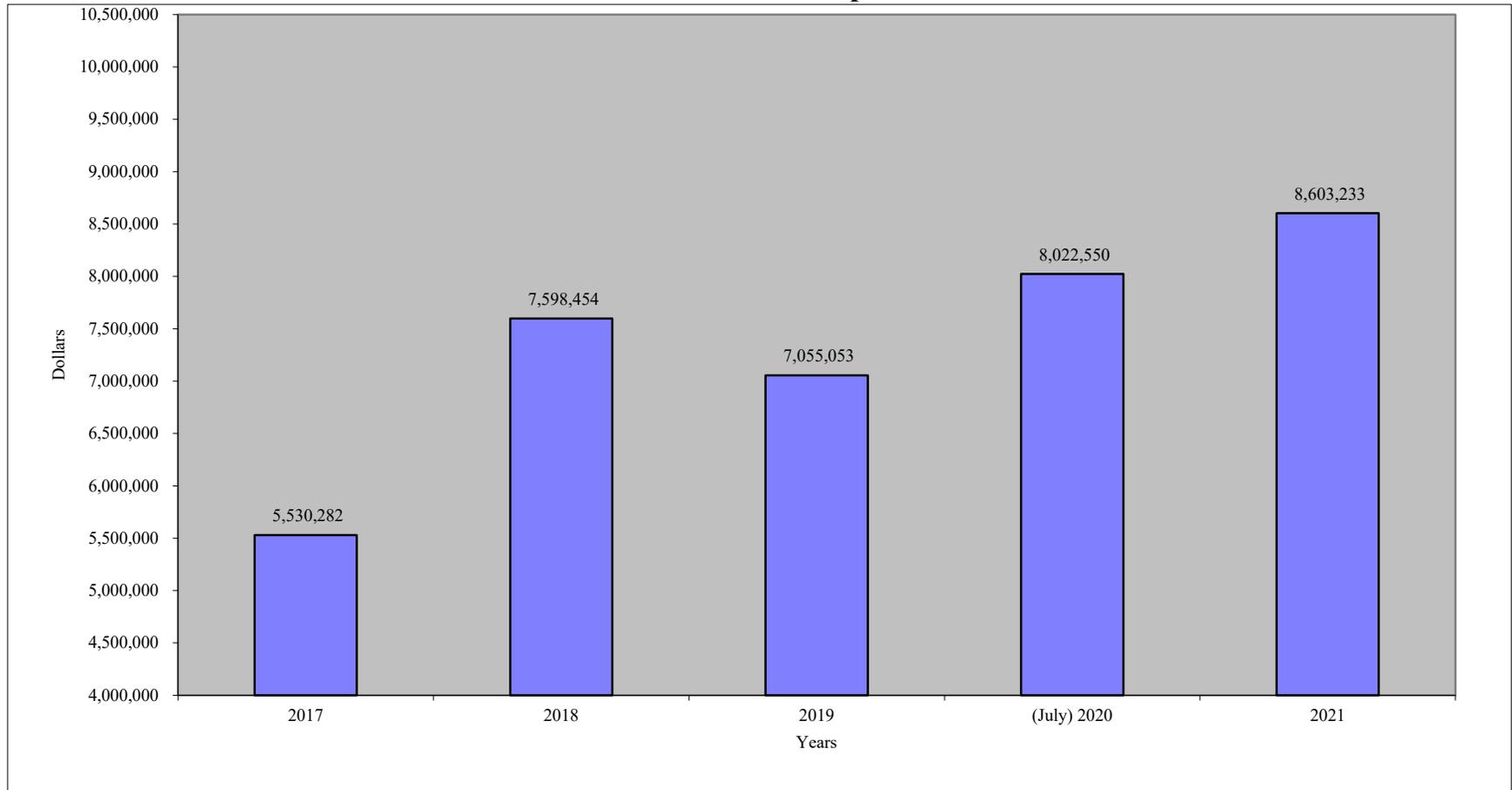
	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Expenditures:					
Current:					
General government other:					
Nondepartmental:					
Lee County Area Council of Governments	140,300	144,500	148,835	168,350	157,900
Opelika Chamber of Commerce	65,000	60,000	60,000	65,000	65,000
Downtown Redevelopment Authority	-	10,000	10,000	6,000	6,000
Opelika Industrial Development Authority	125,000	125,000	125,000	125,000	125,000
Auburn-Opelika Airport	140,725	156,882	165,531	156,647	156,647
Lee County Extension Service	10,000	10,000	10,000	12,500	12,500
Main Street, Inc.	21,000	20,000	21,000	20,000	25,000
Envision Opelika	12,000	12,000	20,000	20,000	20,000
JW Darden Foundation	5,000	5,000	5,000	5,000	5,000
Other	5,500	23,994	36,493	9,250	-
	<u>524,525</u>	<u>567,376</u>	<u>601,859</u>	<u>587,747</u>	<u>573,047</u>
Total other	<u>4,290,495</u>	<u>5,555,651</u>	<u>5,491,440</u>	<u>5,946,632</u>	<u>6,481,075</u>
Total general government	<u>5,530,282</u>	<u>7,598,454</u>	<u>7,055,053</u>	<u>8,022,550</u>	<u>8,603,233</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

General Government Expenditures



City of Opelika

Annual Budget

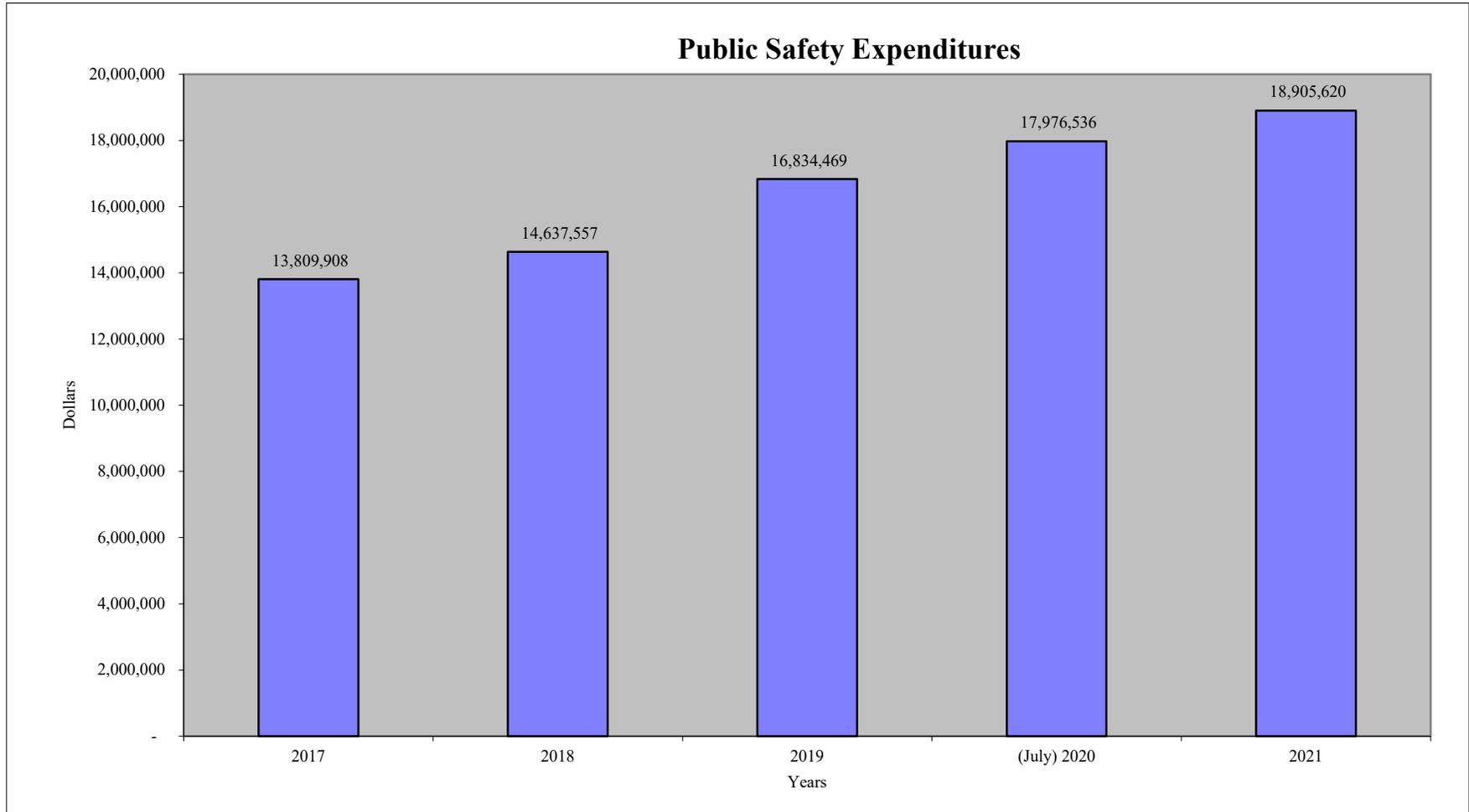
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Public safety:					
Police:					
Personnel services	6,902,521	7,355,061	8,240,517	9,149,016	10,049,277
Other	1,329,447	1,555,872	2,208,331	2,112,153	2,107,710
Total police	<u>8,231,968</u>	<u>8,910,933</u>	<u>10,448,848</u>	<u>11,261,169</u>	<u>12,156,987</u>
Fire:					
Personnel services	4,604,477	4,631,983	5,390,388	5,607,021	5,600,557
Other	611,987	730,665	633,757	688,370	727,600
Total fire	<u>5,216,464</u>	<u>5,362,648</u>	<u>6,024,146</u>	<u>6,295,391</u>	<u>6,328,157</u>
Other:					
Nondepartmental:					
National Guard	-	-	-	-	-
Juvenile Court	10,000	10,000	10,000	10,000	10,000
Lee County Emergency Mgt	32,000	34,500	32,000	34,500	35,000
Emergency Medical Service	319,476	319,476	319,476	375,476	375,476
Other	-	-	-	-	-
Total other	<u>361,476</u>	<u>363,976</u>	<u>361,476</u>	<u>419,976</u>	<u>420,476</u>
Total public safety	<u>13,809,908</u>	<u>14,637,557</u>	<u>16,834,469</u>	<u>17,976,536</u>	<u>18,905,620</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021



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Fiscal year ending September 30, 2021

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Public Works:					
Highways and streets:					
Personnel services	3,744	3,744	2,496	-	-
Other	1,173,214	1,233,118	1,431,721	1,422,927	1,191,230
	<u>1,176,958</u>	<u>1,236,862</u>	<u>1,434,217</u>	<u>1,422,927</u>	<u>1,191,230</u>
Engineering:					
Personnel services	360,557	431,848	465,769	459,862	505,938
Other	111,718	69,362	303,746	486,935	109,400
	<u>472,275</u>	<u>501,210</u>	<u>769,515</u>	<u>946,797</u>	<u>615,338</u>
Other:					
Administration:					
Personnel services	-	-	-	-	-
Other	499,389	449,653	532,402	527,932	521,677
	<u>499,389</u>	<u>449,653</u>	<u>532,402</u>	<u>527,932</u>	<u>521,677</u>
Cemetery:					
Personnel services	-	-	-	-	-
Other	200,763	205,574	221,181	232,789	276,650
	<u>200,763</u>	<u>205,574</u>	<u>221,181</u>	<u>232,789</u>	<u>276,650</u>

City of Opelika

Annual Budget

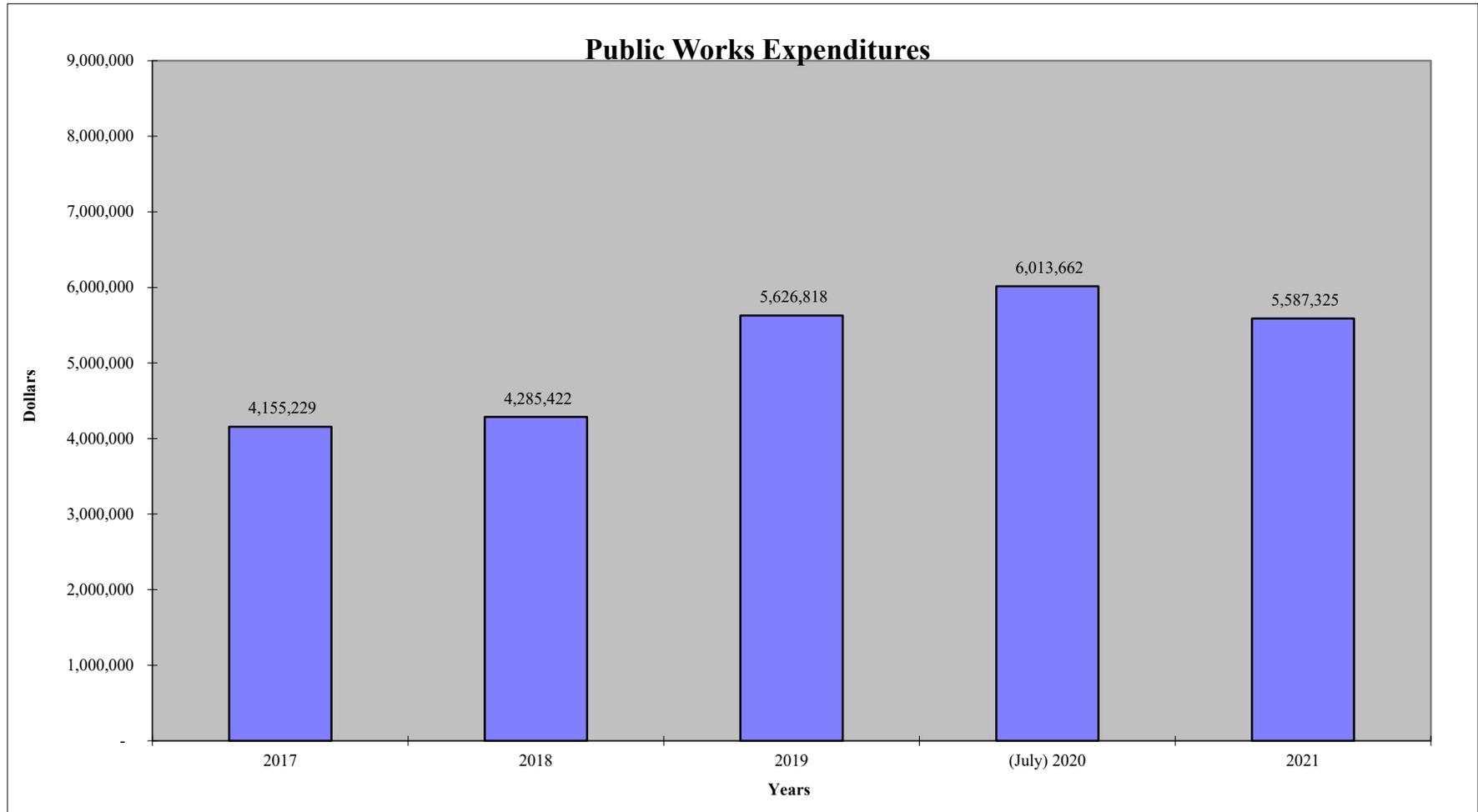
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Automotive shop:					
Personnel services	-	-	-	-	-
Other	399,976	424,257	545,350	596,701	560,550
	<u>399,976</u>	<u>424,257</u>	<u>545,350</u>	<u>596,701</u>	<u>560,550</u>
Grounds maintenance:					
Personnel services	-	-	-	-	-
Other	607,846	603,599	1,003,814	965,929	1,005,460
	<u>607,846</u>	<u>603,599</u>	<u>1,003,814</u>	<u>965,929</u>	<u>1,005,460</u>
Building maintenance:					
Personnel services	3,744	624	-	-	-
Other	383,768	403,727	595,493	643,583	623,615
	<u>387,512</u>	<u>404,351</u>	<u>595,493</u>	<u>643,583</u>	<u>623,615</u>
Sign Shop					
Other	10,801	13,340	14,215	122,353	171,680
	<u>10,801</u>	<u>13,340</u>	<u>14,215</u>	<u>122,353</u>	<u>171,680</u>
Inspection:					
Personnel services	399,386	390,774	435,350	394,076	465,324
Other	45,967	55,802	75,281	160,575	155,800
	<u>445,353</u>	<u>446,576</u>	<u>510,632</u>	<u>554,651</u>	<u>621,124</u>
Total other	<u>(45,644)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public works	<u>4,155,229</u>	<u>4,285,422</u>	<u>5,626,818</u>	<u>6,013,662</u>	<u>5,587,325</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021



City of Opelika

Annual Budget

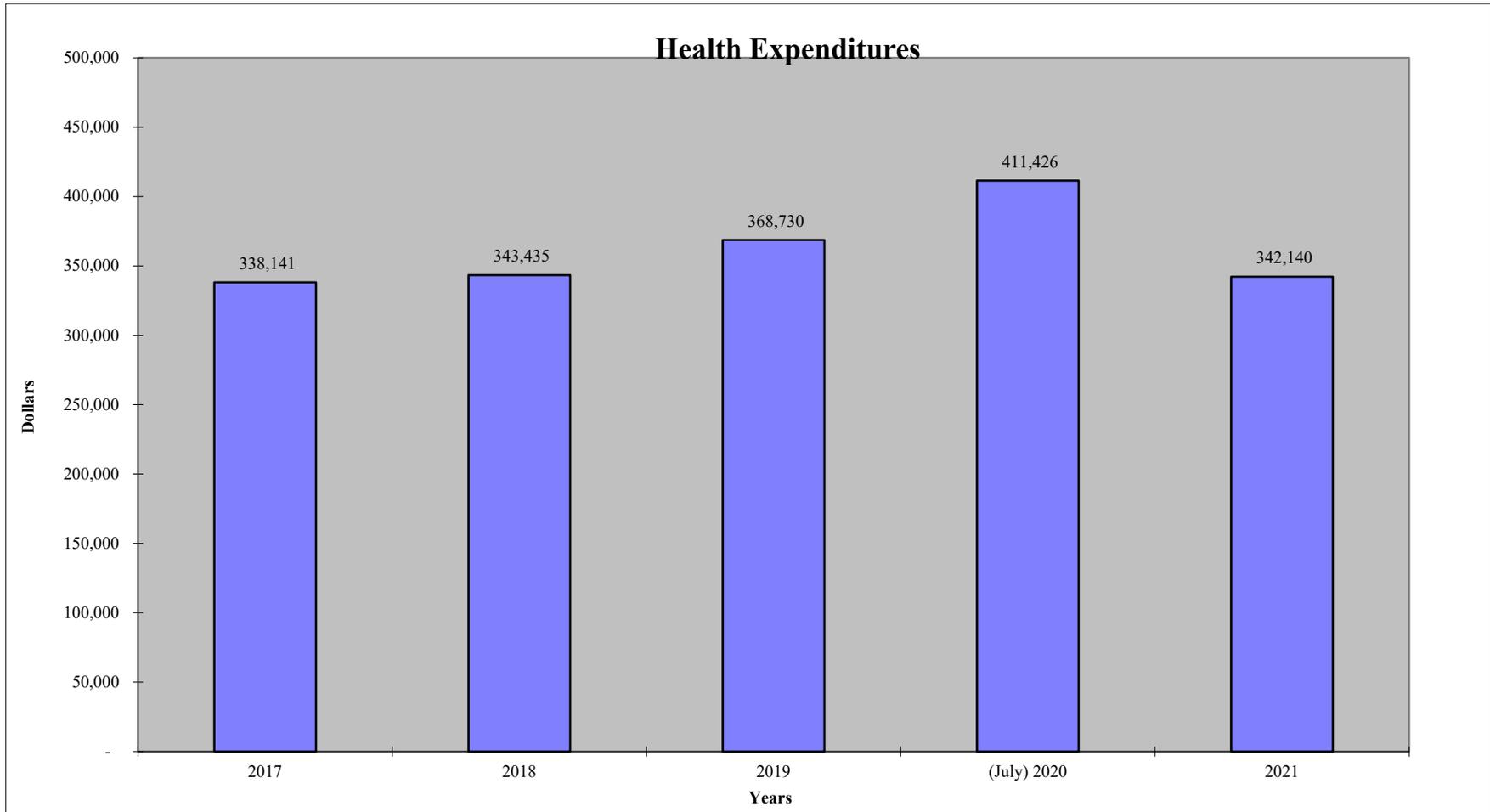
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Health:					
Animal control:					
Personnel services	56,816	60,328	70,519	76,170	73,155
Other	7,245	5,371	5,300	11,800	7,328
	<u>64,061</u>	<u>65,699</u>	<u>75,819</u>	<u>87,970</u>	<u>80,483</u>
Other:					
Nondepartmental:					
Public health	46,800	46,000	46,000	46,000	46,000
Mental health	45,000	42,500	40,000	40,000	40,000
Lee County Humane Society	104,280	114,236	153,911	165,456	123,157
Substance abuse	35,000	32,500	30,000	25,000	25,000
Spay and Neuter Clinic	15,000	-	-	15,000	-
Valley Haven School	4,000	2,000	2,000	2,000	2,000
Child care alliance	6,000	6,000	6,000	6,000	6,000
Red Cross	8,500	-	10,000	10,000	10,000
Child Advocacy Center	3,500	3,500	-	5,000	5,000
Domestic Violence InterventioCtr	-	-	-	4,000	4,500
Other	6,000	31,000	5,000	5,000	-
	<u>274,080</u>	<u>277,736</u>	<u>292,911</u>	<u>323,456</u>	<u>261,657</u>
Total health	<u>338,141</u>	<u>343,435</u>	<u>368,730</u>	<u>411,426</u>	<u>342,140</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021



City of Opelika

Annual Budget

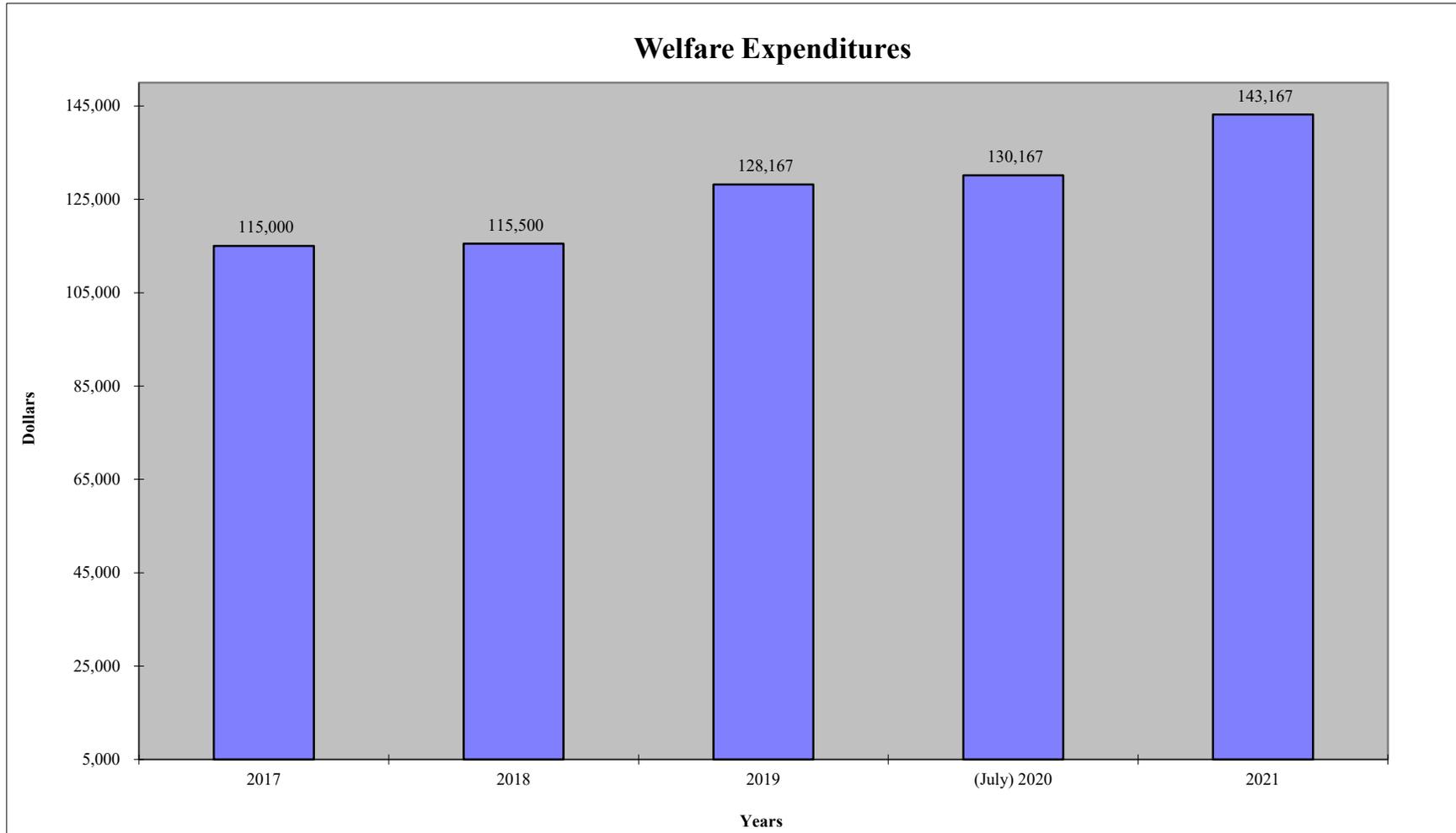
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	10,000	10,000	10,000	7,500	7,500
Lee County Youth Development	32,000	32,000	32,000	35,000	35,000
One Voice Shelter Coalition	-	-	-	-	10,000
Council on Human Relations	20,000	20,000	20,000	20,000	20,000
Boys and Girls Club	40,000	40,000	40,000	40,000	45,000
East Alabama Food Bank	-	-	-	16,667	16,667
Story Book Farms	5,000	5,000	-	6,000	6,000
Christian Care Ministries	2,000	2,000	2,500	2,500	3,000
Other	6,000	6,500	23,667	2,500	-
	<u>115,000</u>	<u>115,500</u>	<u>128,167</u>	<u>130,167</u>	<u>143,167</u>
Total welfare					

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Fiscal year ending September 30, 2021



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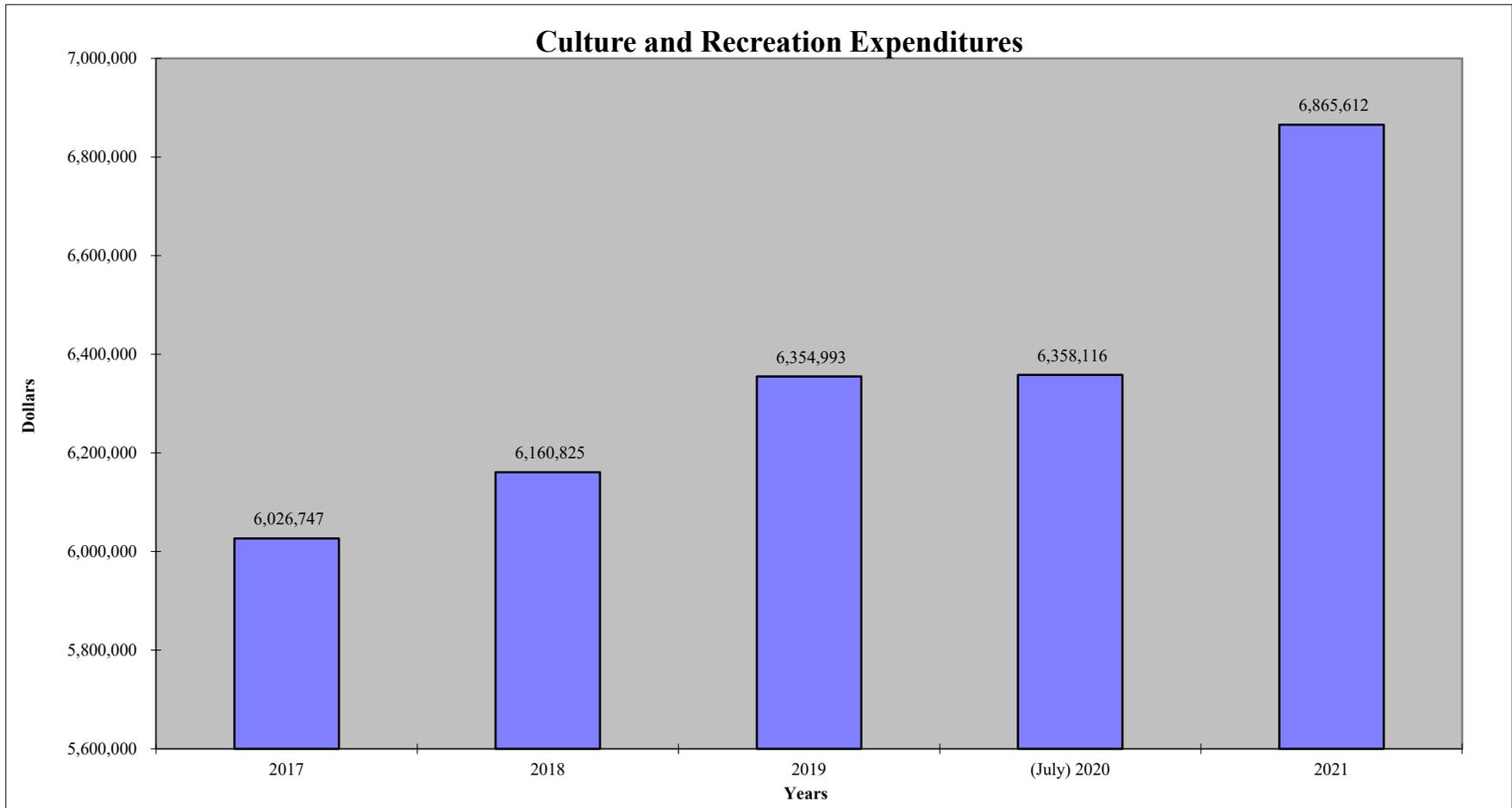
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Culture and recreation:					
Parks and recreation:					
Personnel services	1,416,950	1,493,213	1,857,940	1,841,345	2,068,433
Other	3,779,536	3,722,540	3,471,853	3,162,735	3,678,571
Total parks and recreation	5,196,486	5,215,753	5,329,792	5,004,080	5,747,004
Library:					
Personnel services	535,001	583,956	645,586	726,179	769,807
Other	194,060	263,016	280,014	293,613	237,800
Total library	729,061	846,972	925,601	1,019,792	1,007,607
Nondepartmental:					
Kreher Preserve & Nature Ctr	-	-	-	10,000	12,500
Beautification Committee	40,000	38,000	38,000	38,000	38,000
Opelika Tree Commission	-	-	-	-	-
Arts Association (Depot)	28,100	25,000	25,000	50,000	30,000
Museum of East Alabama	29,600	29,600	29,600	29,600	30,500
Other	3,500	5,500	7,000	206,644	-
Total nondepartmental	101,200	98,100	99,600	334,244	111,000
Total culture and recreation	6,026,747	6,160,825	6,354,993	6,358,116	6,865,612

City of Opelika

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Fiscal year ending September 30, 2021



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	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Economic development:					
Personnel services	287,807	203,986	284,891	309,468	322,534
Other	106,596	108,961	113,825	136,800	265,375
Economic development	<u>394,403</u>	<u>312,947</u>	<u>398,716</u>	<u>446,268</u>	<u>587,909</u>
Nondepartmental:					
Golden States Foods	-	210,000	50,000	50,000	50,000
Pharmavite	112,171	123,686	127,050	140,000	140,000
Eastwynn Theaters	77,895	85,692	84,669	45,000	100,000
Crossroads of Opelika	38,142	-	-	-	-
Glynn Smith 2012A Warrants	157,571	44,791	-	-	-
Tiger Square	4,367	11,616	15,660	50,000	50,000
Old Lowes Building	82,805	-	-	86,043	-
Thompson Tractor	-	-	43,682	100,000	100,000
Yongsan	-	-	-	90,500	90,500
Tiger Town Warrants	679,380	694,885	494,726	-	-
Mando	100,000	-	100,000	50,000	50,000
Hanwha Economic Incentive	-	117,000	-	35,000	35,000
Gambro Economic Incentive	471,000	55,000	35,000	139,000	139,000
Daewon Economic Incentive	8,750	8,750	8,750	8,750	8,750
South East Alabama Gas	146,764	-	-	-	-
Barbasol	133,000	-	-	-	-
Chapman H LLC Econ Inc	1,250,000	-	-	-	-
Prop Tax - Mando	15,815	75,770	50,483	76,000	76,000
Car Tech Economic Develop	16,797	104,532	28,851	25,000	25,000
S&E Holdings (shooting range)	-	91,500	-	-	-
Broadview Properties	-	-	74,088	-	-

City of Opelika

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Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Economic development:					
Nondepartmental (continued):					
First South Farm Credit	-	-	18,500	-	-
Plainsmen	-	-	327,000	-	-
Renovation-FA & Nuri	-	-	-	35,000	35,000
Prop tax - JoAnn Stores	-	64,367	78,290	78,290	78,290
Prop tax - Hanwha	-	11,182	12,468	12,500	12,500
SouthsideOpel LLC	-	-	13,906	92,288	92,288
BC Stone-Camelot	-	-	97,555	-	-
Total Nondepartmental	<u>3,294,458</u>	<u>1,698,771</u>	<u>1,660,678</u>	<u>1,113,371</u>	<u>1,082,328</u>
Total economic development	<u>3,688,861</u>	<u>2,011,718</u>	<u>2,059,394</u>	<u>1,559,639</u>	<u>1,670,237</u>
Education:					
Opelika City Schools	3,250,000	3,000,000	3,350,000	3,000,000	3,000,000
Opelika City Schools Pre-K	-	-	-	310,000	310,000
Lee County Water Festival	3,000	3,000	3,000	3,500	3,500
Other	61,800	3,000	35,971	1,500	10,000
Total Education	<u>3,314,800</u>	<u>3,006,000</u>	<u>3,388,971</u>	<u>3,315,000</u>	<u>3,323,500</u>
Total current expenditures	<u>36,978,968</u>	<u>38,158,911</u>	<u>41,816,595</u>	<u>43,787,096</u>	<u>45,440,834</u>

City of Opelika

Annual Budget

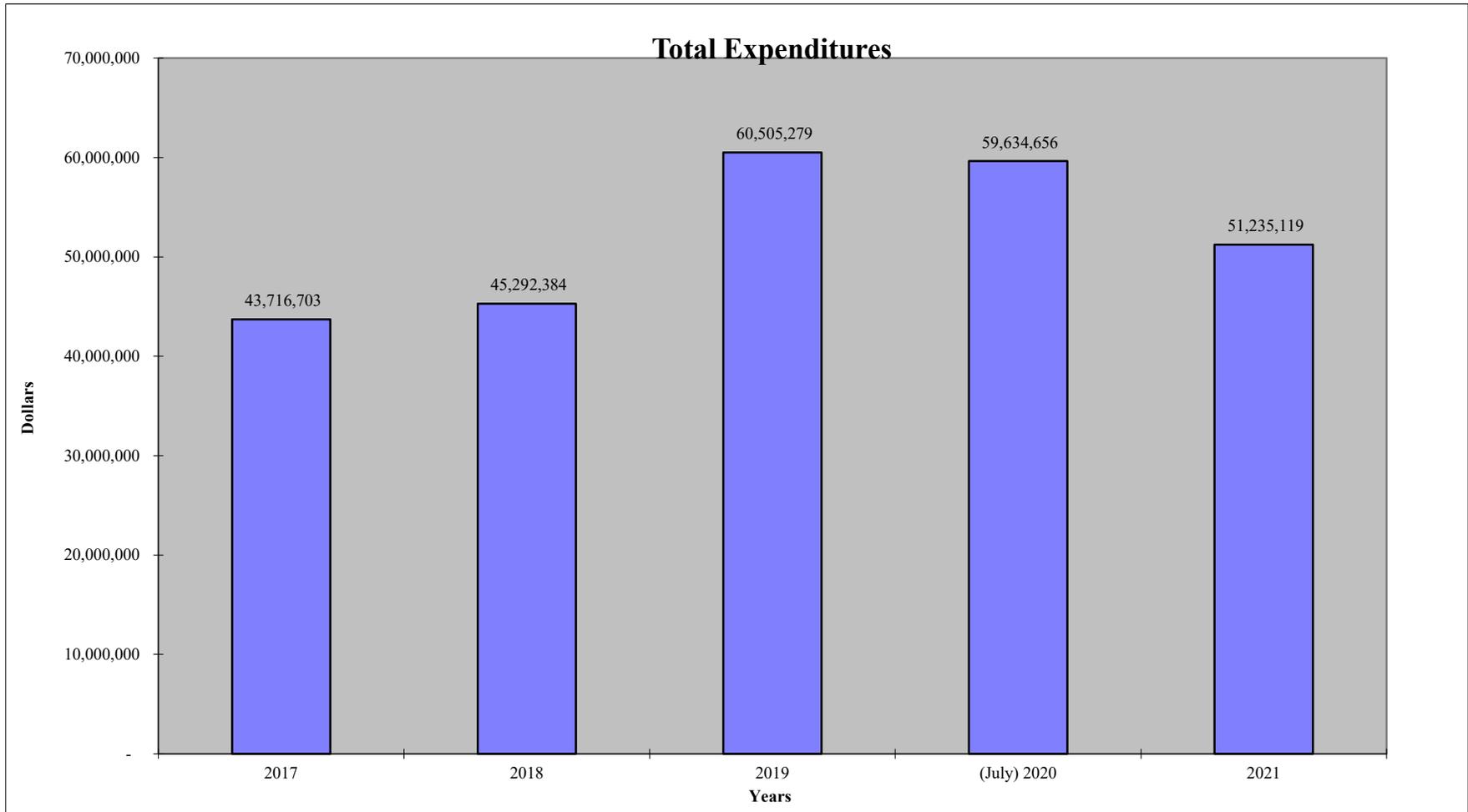
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Capital outlay:	5,328,259	6,388,056	17,990,592	15,149,469	5,096,194
Debt service:					
Issue cost and Trustee fees	-	-	-	-	-
Principal	1,319,935	691,372	680,215	680,215	680,215
Interest	89,541	54,045	17,876	17,876	17,876
	<u>1,409,476</u>	<u>745,417</u>	<u>698,091</u>	<u>698,091</u>	<u>698,091</u>
Total expenditures	<u>43,716,703</u>	<u>45,292,384</u>	<u>60,505,279</u>	<u>59,634,656</u>	<u>51,235,119</u>
Excess of revenues over (under) expenditures	11,943,610	12,719,454	1,648,090	2,166,924	8,943,848

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021



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Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Other financing sources (uses):					
Proceeds from General Long-Term Debt	664,060	-	-	-	-
Sales of fixed assets	28,307	207,893	73,971	15,477	-
Transfers from Electric Utility Fund	3,000,000	2,997,769	3,000,000	3,000,000	3,000,000
Transfers from Sales Tax Revenue Fund	-	-	-	-	-
Transfers from Garden Hills Cemetery					
Perpetual Care Trust Fund	16,013	13,281	18,595	20,647	20,000
Transfers from Governmental Funds	45,641	2,375	-	-	-
Transfers from General Obligation Debt Service Fund	-	-	-	-	-
Transfers to Community Development Fund	(11,505)	(386,191)	(510,506)	(135,814)	-
Transfers to GO 2010 Warrants	(64,789)	(64,823)	(64,608)	(64,879)	-
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(21,741)	(26,723)	(29,731)	(20,980)	-
Transfers to Committed Road Const Fund	-	-	-	-	-
Transfers to SRF 1/2% Sales Tax Reserve Fund	(3,059,972)	(3,207,198)	(3,377,924)	(3,496,306)	(3,400,000)
Transfers to Capital Projects Fund 1% Sales Tax	-	-	-	-	(2,801,097)
Transfers to GO 2011 Warrants	(4,019,399)	(4,008,806)	(4,012,248)	(4,020,562)	(4,015,224)
Transfers to 2010B Warrants Defeasance	-	-	-	(1,251,085)	-
Transfers to 2019B GO Ref 2011	-	-	-	(1,351,125)	(1,649,727)
Transfers to Health Insurance Fund	(1,157,321)	(1,453,949)	-	-	(97,800)
Transfers to Lodging Fund	-	-	-	-	-
Transfers to Sewer Fund	-	-	-	-	-
Total other financing sources (uses):	<u>(4,580,706)</u>	<u>(5,926,372)</u>	<u>(4,902,451)</u>	<u>(7,304,627)</u>	<u>(8,943,848)</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

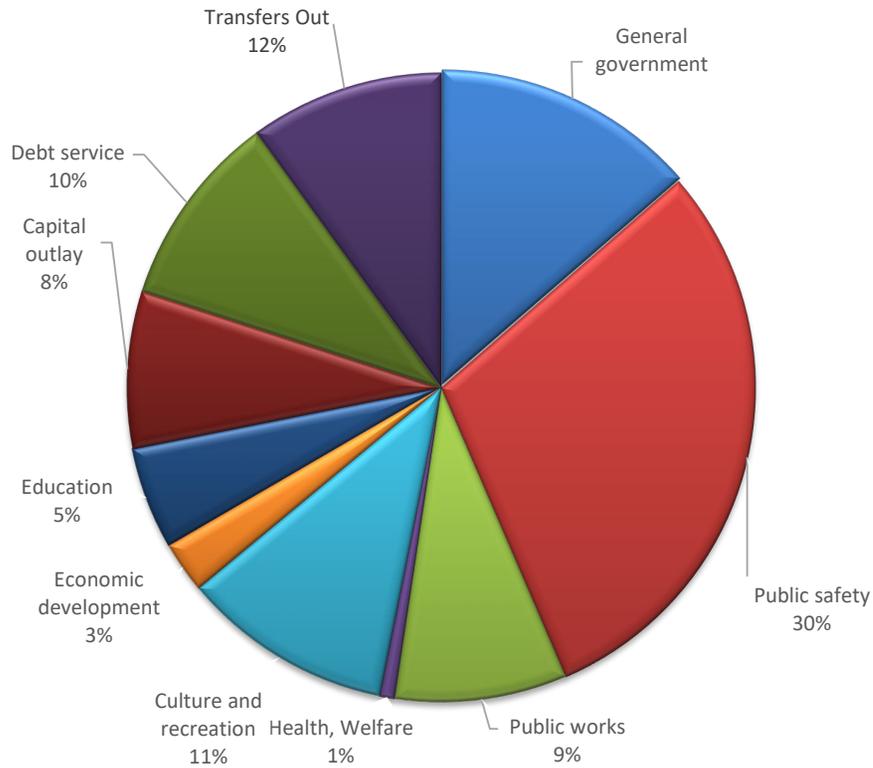
	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	7,362,912	6,793,082	(3,254,367)	(5,137,704)	0
Projected fund balance, beginning of year	<u>51,803,045</u>	<u>59,374,798</u>	<u>66,651,995</u>	<u>63,397,628</u>	<u>58,259,924</u>
Adjustment	208,841	484,115	-	-	-
Projected fund balance, end of year	<u><u>59,374,798</u></u>	<u><u>66,651,995</u></u>	<u><u>63,397,628</u></u>	<u><u>58,259,924</u></u>	<u><u>58,259,925</u></u>

City of Opelika

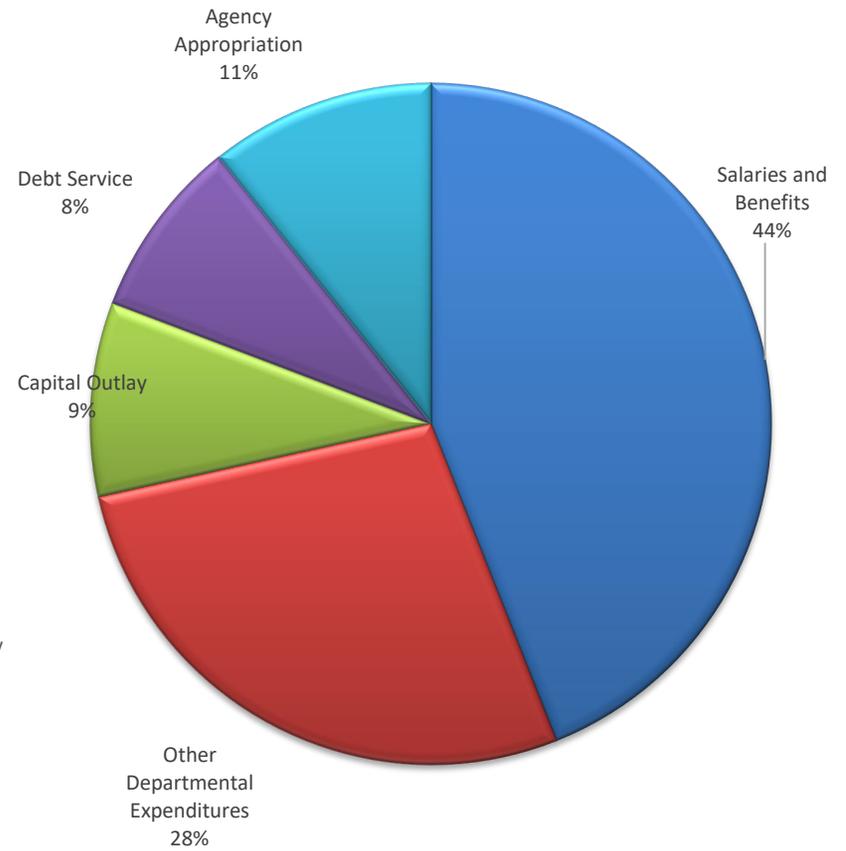
Annual Budget

Fiscal year ending September 30, 2021

2021 EXPENDITURES BY FUNCTION



2021 DISTRIBUTION OF EXPENDITURES



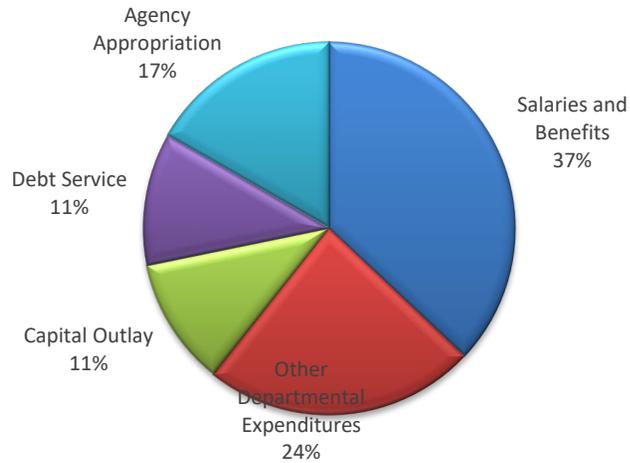
City of Opelika

Annual Budget

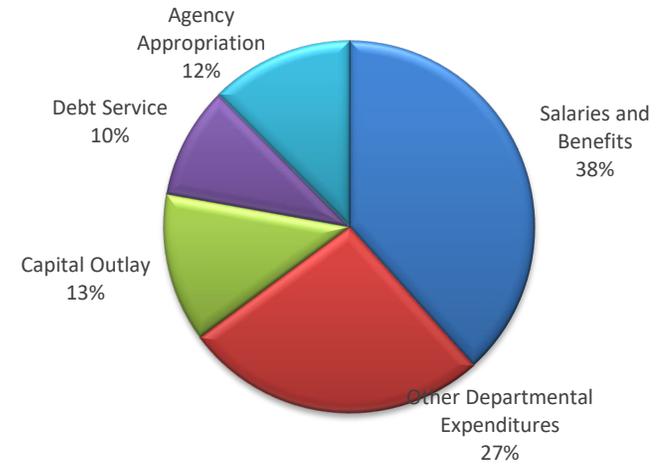
Fiscal year ending September 30, 2021

HISTORICAL DISTRIBUTION OF EXPENDITURES

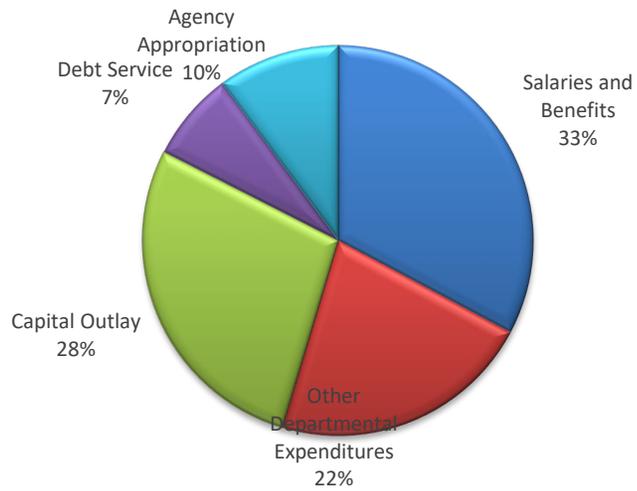
2017



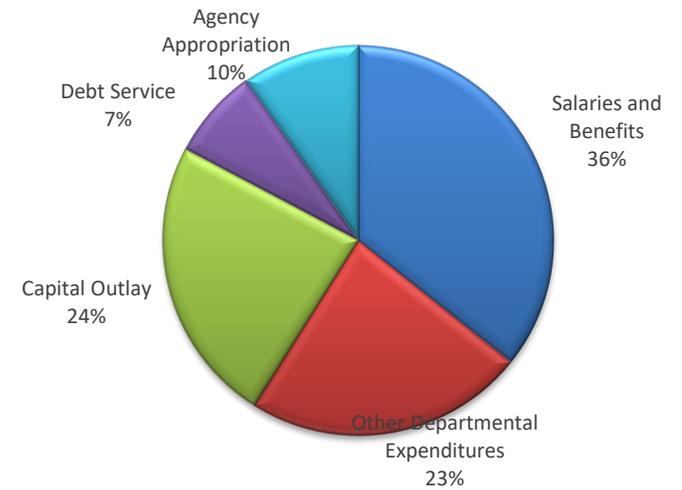
2018



2019



2020



City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

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

Rebuild Alabama 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 maintenance or construction of roads and bridges, match funds for federal road or bridge projects, or the payment of any debt, subject to certain limits in the Act, associated with road or bridge projects.

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.

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Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	6,703,090	6,790,693	7,937,648	7,740,000	7,740,000
Miscellaneous:					
Contributions	-	-	-	-	-
Interest	4,360	16,553	44,581	35,000	35,000
Total revenues	<u>6,707,450</u>	<u>6,807,246</u>	<u>7,982,229</u>	<u>7,775,000</u>	<u>7,775,000</u>
Expenditures:					
Nondepartmental:					
Education	<u>5,718,039</u>	<u>5,811,615</u>	<u>6,994,840</u>	<u>6,884,182</u>	<u>6,794,043</u>
Excess of revenues over (under) expenditures	<u>989,411</u>	<u>995,631</u>	<u>987,389</u>	<u>890,818</u>	<u>980,957</u>
Other financing sources (uses):					
Transfers to debt service funds	<u>(989,411)</u>	<u>(995,018)</u>	<u>(987,389)</u>	<u>(890,818)</u>	<u>(980,957)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	613	-	-	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>613</u>	<u>613</u>	<u>613</u>
Projected fund balance, end of year	<u><u>-</u></u>	<u><u>613</u></u>	<u><u>613</u></u>	<u><u>613</u></u>	<u><u>613</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	362,679	419,897	475,959	400,000	400,000
Interest	460	6,055	13,981	10,000	10,000
Contributions	-	-	30,000	-	-
Total revenues	<u>363,139</u>	<u>425,952</u>	<u>519,940</u>	<u>410,000</u>	<u>410,000</u>
Expenditures:					
Economic Development	95,221	173,043	150,761	250,000	250,000
Other Contractual Services	18,000	24,000	-	35,000	35,000
General Government Appropriations	130,750	-	147,391	125,000	125,000
Capital Outlay	-	-	-	-	-
Total expenditures	<u>243,971</u>	<u>197,043</u>	<u>298,152</u>	<u>410,000</u>	<u>410,000</u>
Excess of revenues over (under) expenditures	119,168	228,909	221,788	-	-
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	119,168	228,909	221,788	-	-
Projected fund balance, beginning of year	<u>728,642</u>	<u>847,810</u>	<u>1,076,719</u>	<u>1,298,507</u>	<u>1,049,790</u>
Projected fund balance, end of year	<u><u>847,810</u></u>	<u><u>1,076,719</u></u>	<u><u>1,298,507</u></u>	<u><u>1,049,790</u></u>	<u><u>1,049,790</u></u>

City of Opelika

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Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	61,653	61,605	62,827	63,000	63,000
Miscellaneous:					
Interest	16	11	3,319	3,000	1,000
Other	-	-	-	-	-
Total revenues	<u>61,669</u>	<u>61,616</u>	<u>66,146</u>	<u>66,000</u>	<u>64,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,000</u>	<u>64,000</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,000</u>	<u>64,000</u>
Excess of revenues over (under) expenditures	61,669	61,616	66,146	-	-
Projected fund balance, beginning of year	<u>(33,047)</u>	<u>28,621</u>	<u>90,237</u>	<u>156,383</u>	<u>156,383</u>
Projected fund balance, end of year	<u><u>28,621</u></u>	<u><u>90,237</u></u>	<u><u>156,383</u></u>	<u><u>156,383</u></u>	<u><u>156,383</u></u>

City of Opelika

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Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	78,808	78,288	79,962	78,000	78,000
Miscellaneous:					
Interest	856	3,204	6,821	5,500	2,400
Total revenues	<u>79,664</u>	<u>81,492</u>	<u>86,783</u>	<u>83,500</u>	<u>80,400</u>
Expenditures:					
Current:					
Public works	-	-	-	11,500	-
Capital outlay	-	-	-	72,000	80,400
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,500</u>	<u>80,400</u>
Excess of revenues over (under) expenditures	79,664	81,492	86,783	-	-
Projected fund balance, beginning of year	<u>179,765</u>	<u>259,429</u>	<u>340,921</u>	<u>427,704</u>	<u>427,704</u>
Projected fund balance, end of year	<u><u>259,429</u></u>	<u><u>340,921</u></u>	<u><u>427,704</u></u>	<u><u>427,704</u></u>	<u><u>427,704</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
State Gasoline Tax, Rebuild Alabama:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	-	-	-	95,277	106,536
Miscellaneous:					
Interest	-	-	-	-	500
Total revenues	-	-	-	95,277	107,036
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	-	-	-	95,277	107,036
Total expenditures	-	-	-	95,277	107,036
Excess of revenues over (under) expenditures	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	225,756	226,126	238,829	256,340	248,000
Industrial access grant	74,060	153,558	2,270,019	459,642	-
Miscellaneous:					
Interest	1,143	5,546	13,553	4,745	7,000
Other	-	-	-	-	-
Total revenues	<u>300,959</u>	<u>385,230</u>	<u>2,522,401</u>	<u>720,727</u>	<u>255,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	1,430,508	949,300	1,536,538	255,252	255,000
Total expenditures	<u>1,430,508</u>	<u>949,300</u>	<u>1,536,538</u>	<u>255,252</u>	<u>255,000</u>
Excess of revenues over (under) expenditures	(1,129,549)	(564,070)	985,863	465,475	-
Other financing sources (uses):					
Transfers In	492,484	425,129	934,356	89,480	-
Transfers Out	-	-	-	-	-
Transfers from (to) Other Funds	<u>492,484</u>	<u>425,129</u>	<u>934,356</u>	<u>89,480</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	(637,065)	(138,941)	1,920,219	554,955	-
Projected fund balance, beginning of year	<u>385,431</u>	<u>(251,634)</u>	<u>(390,575)</u>	<u>1,529,644</u>	<u>2,084,599</u>
Projected fund balance, end of year	<u><u>(251,634)</u></u>	<u><u>(390,575)</u></u>	<u><u>1,529,644</u></u>	<u><u>2,084,599</u></u>	<u><u>2,084,599</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Workman's Compensation Insurance:					
Operating revenues:					
Charges for Insurance	529,753	514,755	424,534	500,000	500,000
Operating expenses:					
Insurance Claims and expenses	120,507	378,929	175,119	280,000	205,000
Operating income	409,246	135,826	249,415	220,000	295,000
Nonoperating revenues:					
Interest	4,946	21,595	47,903	18,800	15,000
Operating transfer in (out)	(182,000)	(238,200)	-	(238,800)	(310,000)
Change in net assets	232,192	(80,779)	297,318	-	-
Net assets, beginning of year	2,523,693	2,755,885	2,675,106	2,972,422	2,972,422
Net assets, end of year	2,755,885	2,675,106	2,972,422	2,972,422	2,972,422

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Health Insurance Fund:					
Operating revenues:					
Charges for Insurance	2,334,525	2,108,367	3,968,645	4,106,000	4,106,000
Operating expenses:					
Insurance Claims and expenses	3,755,687	3,852,695	3,950,113	4,537,877	4,514,500
Operating income	(1,421,162)	(1,744,328)	18,532	(431,877)	(408,500)
Nonoperating revenues:					
Interest	21	76	1,242	700	700
Operating transfer in (out)	1,339,321	1,692,149	-	238,800	407,800
Change in net assets	(81,820)	(52,103)	19,774	(192,377)	-
Net assets, beginning of year	81,820	-	(52,103)	(32,329)	(224,706)
Net assets, end of year	-	(52,103)	(32,329)	(224,706)	(224,706)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Lee County Road Maintenance Fund					
Revenues:					
Miscellaneous:					
Interest	3,989	4,000	28,334	25,000	18,000
Contributions	-	-	-	-	-
Total revenues	<u>3,989</u>	<u>4,000</u>	<u>28,334</u>	<u>25,000</u>	<u>18,000</u>
Expenditures:					
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	993,564
Excess of revenues over (under) expenditures	<u>3,989</u>	<u>4,000</u>	<u>28,334</u>	<u>25,000</u>	<u>(975,564)</u>
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	3,989	4,000	28,334	25,000	(975,564)
Projected fund balance, beginning of year	<u>1,598,140</u>	<u>1,602,129</u>	<u>1,606,129</u>	<u>1,634,463</u>	<u>1,659,463</u>
Projected fund balance, end of year	<u><u>1,602,129</u></u>	<u><u>1,606,129</u></u>	<u><u>1,634,463</u></u>	<u><u>1,659,463</u></u>	<u><u>683,899</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	49,874	108,752	200,278	39,004	30,000
Contributions	142,501	157,499	375,000	-	-
Total revenues	<u>192,375</u>	<u>266,251</u>	<u>575,278</u>	<u>39,004</u>	<u>30,000</u>
Expenditures:					
Current:					
Bldg & Imp Repair/Maint	-	-	-	-	200,000
Appropriation for Justice Center Additions	361,574	359,214	361,630	357,512	357,857
Other	-	-	-	-	1,212,766
Capital Outlay	-	-	-	-	-
Total expenditures	<u>361,574</u>	<u>359,214</u>	<u>361,630</u>	<u>357,512</u>	<u>1,770,623</u>
Excess of revenues over (under) expenditures	<u>(169,199)</u>	<u>(92,963)</u>	<u>213,648</u>	<u>(318,508)</u>	<u>(1,740,623)</u>
Other financing sources (uses):					
Transfers from Governmental Funds	3,059,973	3,207,198	3,377,924	3,400,000	3,400,000
Transfers to Governmental Funds (Debt)	<u>(1,600,607)</u>	<u>(1,599,508)</u>	<u>(1,604,344)</u>	<u>(1,603,948)</u>	<u>(1,659,377)</u>
Other financing sources (uses)	<u>1,459,366</u>	<u>1,607,690</u>	<u>1,773,580</u>	<u>1,796,052</u>	<u>1,740,623</u>
Excess of revenues and other sources over (under) expenditures and other uses	1,290,167	1,514,727	1,987,228	1,477,544	-
Projected fund balance, beginning of year	<u>7,421,241</u>	<u>8,711,408</u>	<u>10,226,135</u>	<u>12,213,363</u>	<u>13,690,907</u>
Projected fund balance, end of year	<u><u>8,711,408</u></u>	<u><u>10,226,135</u></u>	<u><u>12,213,363</u></u>	<u><u>13,690,907</u></u>	<u><u>13,690,907</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	8,971	9,354	10,183	7,596	5,000
Other	77,026	64,165	73,352	14,510	-
Total revenues	<u>85,997</u>	<u>73,519</u>	<u>83,535</u>	<u>22,106</u>	<u>5,000</u>
Expenditures:					
Current:	<u>5,097</u>	<u>7,677</u>	<u>7,964</u>	<u>5,950</u>	<u>10,000</u>
Excess of revenues over (under) expenditures	<u>80,900</u>	<u>65,842</u>	<u>75,571</u>	<u>16,156</u>	<u>(5,000)</u>
Other financing sources (uses):					
Transfers from General Fund	21,740	26,723	29,731	20,980	25,000
Transfers to General Fund	(16,013)	(13,281)	(18,595)	(20,647)	(20,000)
Transfers from (to) General Fund	<u>5,727</u>	<u>13,442</u>	<u>11,136</u>	<u>333</u>	<u>5,000</u>
Excess of revenues and other sources over (under) expenditures and other uses	86,627	79,284	86,707	16,489	-
Projected fund balance, beginning of year	<u>977,854</u>	<u>1,064,481</u>	<u>1,143,765</u>	<u>1,230,472</u>	<u>1,246,961</u>
Projected fund balance, end of year	<u><u>1,064,481</u></u>	<u><u>1,143,765</u></u>	<u><u>1,230,472</u></u>	<u><u>1,246,961</u></u>	<u><u>1,246,961</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	252	29	35	-	-
Contributions	16,877	8,702	7,953	9,000	12,000
Total revenues	17,129	8,731	7,988	9,000	12,000
Expenditures:					
Contractual Services	18,608	20,423	16,930	9,000	12,000
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	(1,479)	(11,692)	(8,942)	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(1,479)	(11,692)	(8,942)	-	-
Projected fund balance, beginning of year	12,381	10,902	(790)	(9,732)	(9,732)
Projected fund balance, end of year	10,902	(790)	(9,732)	(9,732)	(9,732)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
HUD Entitlement Grant Fund Program Years 2016-2020:					
Revenues:					
Intergovernmental:					
Federal grants	147,394	280,294	255,490	331,771	271,786
Miscellaneous:					
Other	-	-	-	6,302	-
Total revenues	<u>147,394</u>	<u>280,294</u>	<u>255,490</u>	<u>338,073</u>	<u>271,786</u>
Expenditures:					
Current:	177,013	290,960	270,023	319,229	271,786
Capital Outlay:	-	-	-	-	-
	<u>177,013</u>	<u>290,960</u>	<u>270,023</u>	<u>319,229</u>	<u>271,786</u>
Excess of revenues over (under) expenditures	<u>(29,619)</u>	<u>(10,666)</u>	<u>(14,533)</u>	<u>18,844</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	29,084	-
Transfers to General Fund	-	-	-	(3,843)	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,241</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(29,619)</u>	<u>(10,666)</u>	<u>(14,533)</u>	<u>44,085</u>	<u>-</u>
HUD Entitlement Grant Fund Program Years 2015-2019:					
Projected fund balance, beginning of year	<u>10,337</u>	<u>(19,282)</u>	<u>(30,898)</u>	<u>(45,431)</u>	<u>(1,346)</u>
Projected fund balance, end of year	<u><u>(19,282)</u></u>	<u><u>(30,898)</u></u>	<u><u>(45,431)</u></u>	<u><u>(1,346)</u></u>	<u><u>(1,346)</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

Capital Projects Funds

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

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

The Future Capital Improvements, Roads, Buildings, other Fund will be used for development of future infrastructure.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Year to Date (July) 2020	Budget 2021
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	103,328	159,938	133,579	120,000	120,000
Interest	1,136	4,647	10,844	10,000	3,000
Total revenues	104,464	164,585	144,423	130,000	123,000
Expenditures:					
Current:					
Capital Outlay	427,336	-	-	10,000	100,000
Total expenditures	487,389	7,462	2,063	48,613	123,000
Excess of revenues over (under) expenditures	(382,925)	157,123	142,360	81,387	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	(45,641)	(2,375)	-	-	-
Transfers from (to) General Fund	(45,641)	(2,375)	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(428,566)	154,748	142,360	81,387	-
Projected fund balance, beginning of year	1,016,407	576,385	731,133	873,493	954,880
Projected fund balance, end of year	576,385	731,133	873,493	954,880	954,880

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Year to Date (July) 2020	Budget 2021
2011 Road Construction Fund:					
Revenues:					
Miscellaneous:					
Investment income	22,198	20,210	6,744	-	-
Contributions	-	362,424	-	-	-
Total revenues	<u>22,198</u>	<u>382,634</u>	<u>6,744</u>	<u>-</u>	<u>-</u>
Expenditures:					
Public works	290,985	-	-	-	-
Capital Outlay	1,448,650	4,372,222	59,572	-	-
Total Expenditures	<u>1,739,635</u>	<u>4,372,222</u>	<u>59,572</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>(1,717,437)</u>	<u>(3,989,588)</u>	<u>(52,828)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):					
Transfers from governmental funds	-	-	-	-	-
Transfers to governmental funds	(490,540)	(44,115)	(430,528)	-	-
Transfers from (to) General Fund	<u>(490,540)</u>	<u>(44,115)</u>	<u>(430,528)</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(2,207,977)</u>	<u>(4,033,703)</u>	<u>(483,356)</u>	<u>-</u>	<u>-</u>
Projected fund balance, beginning of year	<u>6,950,436</u>	<u>4,742,459</u>	<u>708,756</u>	<u>225,400</u>	<u>225,400</u>
Projected fund balance, end of year	<u><u>4,742,459</u></u>	<u><u>708,756</u></u>	<u><u>225,400</u></u>	<u><u>225,400</u></u>	<u><u>225,400</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Year to Date (July) 2020	Budget 2021
Future Capital Improvements, Roads, Buildings, Other					
Revenues:					
Miscellaneous:					
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	2,801,097
Excess of revenues over (under) expenditures	-	-	-	-	(2,801,097)
Other financing sources (uses):					
Debt proceeds net premium	-	-	-	-	-
Transfers from other funds	-	-	-	-	2,801,097
Transfers to other funds	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	2,801,097
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, 2021

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.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Enterprise Funds:	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Opelika Power Services:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	42,049,061	43,782,051	43,967,150	44,898,500	44,898,500
Operating expenses:					
Power purchased	28,043,694	29,191,511	28,792,296	30,200,000	29,450,000
Depreciation	3,166,750	2,973,243	2,901,326	3,600,000	3,000,000
Personnel services	3,042,502	2,875,992	3,319,458	3,424,960	4,448,438
Other	1,894,683	2,191,642	2,257,755	3,345,474	3,257,600
Services provided by other funds	259,884	259,884	251,227	232,109	234,627
Total operating expenses	36,407,513	37,492,272	37,522,063	40,802,543	40,390,665
Operating income	5,641,548	6,289,779	6,445,087	4,095,957	4,507,835
Nonoperating revenues (expenses):					
Interest revenues	277,002	461,332	766,192	375,000	375,000
Miscellaneous revenues	1,356,925	1,008,057	542,838	250,000	250,000
Sale of fixed assets	35,773	(65,561)	27,750	25,000	25,000
Interest expense and fiscal charges	(1,435,652)	(1,390,069)	(1,406,092)	(1,161,924)	(1,166,297)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	234,048	13,759	(69,312)	(511,924)	(516,297)
Income before operating transfers	5,875,596	6,303,538	6,375,776	3,584,033	3,991,538

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Opelika Power Services:					
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	477,770	411,775	1,051,657	300,000	300,000
To other funds	<u>(3,000,000)</u>	<u>(2,997,769)</u>	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>(3,000,000)</u>
	<u>(2,522,230)</u>	<u>(2,585,994)</u>	<u>(1,948,343)</u>	<u>(2,700,000)</u>	<u>(2,700,000)</u>
Income before extraordinary item	3,353,366	3,717,544	4,427,433	884,033	1,291,538
Extraordinary loss	-	-	-	-	-
Change in net assets	3,353,366	3,717,544	4,427,433	884,033	1,291,538
Net Assets, beginning of year	<u>37,243,663</u>	<u>40,266,397</u>	<u>43,983,941</u>	<u>48,411,374</u>	<u>49,295,407</u>
Projected Retained Earnings/Net Assets	<u><u>40,597,029</u></u>	<u><u>43,983,941</u></u>	<u><u>48,411,374</u></u>	<u><u>49,295,407</u></u>	<u><u>50,586,945</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Opelika Power Services:					
Telecommunications Fund:					
Operating revenues:					
Charges for services	5,421,309	6,779,491	605,033	-	-
Operating expenses:					
Telecommunication Purchases	2,341,253	2,609,178	245,587	-	-
Depreciation	2,111,817	2,380,629	137,276	-	-
Personnel services	899,893	958,934	17,413	17	-
Other	1,135,657	1,197,979	205,568	-	-
Services provided by other funds	51,975	51,975	-	-	-
Total operating expenses	6,540,595	7,198,695	605,844	17	-
Operating income	(1,119,286)	(419,204)	(811)	(17)	-
Nonoperating revenues (expenses):					
Interest revenues	3,284	9,839	57,565	4,458	-
Miscellaneous revenues	73,829	42,957	43,315	91	-
Sale of fixed assets	-	-	4,898,996	-	-
Interest expense and fiscal charges	(527,416)	(550,454)	(258,884)	(326,125)	(300,000)
Total nonoperating revenues (expenses)	(450,303)	(497,658)	4,740,992	(321,576)	(300,000)
Income before operating transfers	(1,569,589)	(916,862)	4,740,181	(321,593)	(300,000)
			4,999,876		

*The Telecommunications Business was sold to Point Broadband, LLC, on November 8, 2018.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Opelika Power Services:					
Telecommunications Fund:					
Operating transfers in (out):					
Capital Contributions	20,888	6,842	-	-	-
System Repairs Reimbursement	-	-	-	-	-
From other funds	-	-	-	-	-
To other funds	-	-	-	-	-
Net income (Loss) before extraordinary item	(1,548,701)	(910,020)	4,740,181	(321,593)	(300,000)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(1,548,701)	(910,020)	4,740,181	(321,593)	(300,000)
Net Assets, beginning of year	(7,626,682)	(13,424,969)	(14,411,978)	(9,671,797)	(9,993,390)
Prior Period Adjustment	(4,249,586)	(76,989)	-	-	-
Net Assets, end of year	<u>(13,424,969)</u>	<u>(14,411,978)</u>	<u>(9,671,797)</u>	<u>(9,993,390)</u>	<u>(10,293,390)</u>

*The Telecommunications Business was sold to Point Broadband, LLC, on November 8, 2018.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	4,765,414	4,725,060	4,836,495	4,702,000	4,806,000
Operating expenses:					
Depreciation	1,009,671	998,326	1,068,353	1,091,034	1,090,000
Personnel services	3,744	3,744	1,872	-	-
Other	2,187,560	2,488,647	1,960,056	2,089,196	2,110,665
Services provided by other funds	30,158	30,158	42,033	44,284	88,116
Total operating expenses	3,231,133	3,520,875	3,072,314	3,224,514	3,288,781
Operating income	1,534,281	1,204,185	1,764,181	1,477,486	1,517,219
Nonoperating revenues (expenses):					
Interest revenues	13,576	59,960	134,135	45,000	25,000
Miscellaneous revenues	4,711	5,509	10,009	-	-
Sale of fixed assets	-	1,565	-	-	-
Interest expense and fiscal charges	(287,725)	(269,416)	(248,508)	(284,610)	(48,172)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(269,438)	(202,382)	(104,364)	(239,610)	(23,172)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
1965 Sewer System Fund:					
Income before operating transfers	1,264,843	1,001,803	1,659,817	1,237,876	1,494,047
Operating transfers in (out):					
Capital Contributions	75,787	74,843	4,148,966	75,000	-
From general fund	-	-	-	-	-
	<u>75,787</u>	<u>74,843</u>	<u>4,148,966</u>	<u>75,000</u>	<u>-</u>
Net income before extraordinary item	1,340,630	1,076,646	5,808,783	1,312,876	1,494,047
Extraordinary loss	-	-	-	-	-
Net income (Loss)	1,340,630	1,076,646	5,808,783	1,312,876	1,494,047
Net Assets, beginning of year	<u>27,717,955</u>	<u>29,058,585</u>	<u>30,135,231</u>	<u>35,944,014</u>	<u>37,256,890</u>
Projected Net Assets, end of year	<u><u>29,058,585</u></u>	<u><u>30,135,231</u></u>	<u><u>35,944,014</u></u>	<u><u>37,256,890</u></u>	<u><u>38,750,937</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	2,865,189	3,199,498	3,403,239	3,504,064	3,600,200
Operating expenses:					
Landfill dumping charges	472,468	464,124	458,078	509,678	560,000
Depreciation	248,967	276,230	353,678	357,096	370,000
Personnel services	1,278,037	1,193,710	1,403,589	1,243,384	1,424,790
Other	410,041	471,733	531,605	611,703	1,045,404
Services provided by other funds	122,674	122,634	167,224	178,075	180,449
Total operating expenses	2,532,187	2,528,431	2,914,174	2,899,936	3,580,643
Operating income	333,002	671,067	489,065	604,128	19,557
Nonoperating revenues (expenses):					
Interest revenues	3,460	10,286	24,927	3,000	21,000
Miscellaneous revenues	70,359	65,826	24,605	4,000	2,500
Sale of fixed assets	13,393	47,234	(1,625)	-	-
Grant income	24,961	9,487	136,336	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	112,173	132,833	184,243	7,000	23,500
Income before operating transfers	445,175	803,900	673,308	611,128	43,057

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

	Actual 2017	Actual 2018	Actual 2019	Projection (July) 2020	Budget 2021
Solid Waste Collection Fund:					
Operating transfers in (out):					
From other funds	-	-	166,626	-	-
To other funds	-	-	(166,626)	-	-
Net income (Loss) before extraordinary item	445,175	803,900	673,308	611,128	43,057
Extraordinary loss	-	-	-	-	-
Net income (Loss)	445,175	803,900	673,308	611,128	43,057
Net Assets, beginning of year	419,733	742,942	1,546,842	2,220,151	2,831,279
Net Assets, end of year	864,908	1,546,842	2,220,151	2,831,279	2,874,336

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Capital outlay:

	<u>Resurfacing</u>	<u>Capital Outlay</u>
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)	\$ -	\$ 3,246,194
ADA Sidewalk Compliance Project	\$ -	<u>\$ 1,850,000</u>
Total General Fund Capital Outlay		<u>\$ 5,096,194</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax 4 & 5 cent, Fund 9	\$ 64,000	\$ 64,000
State Gasoline Tax 7 cent, Fund 10	\$ 80,400	\$ 80,400
Alabama Trust Fund Tax, Fund 11	\$ 255,000	\$ 255,000
State Gasoline Tax (2019), Fund 12	\$ 107,036	\$ 107,036
Road Maintenance Fund 53	<u>\$ 993,564</u>	<u>\$ 993,564</u>
Total Special Funds Capital Outlay		<u>\$ 1,500,000</u>
Capital Projects Fund Capital Outlay		
Opelika Corrections Fund		<u>\$ 100,000</u>
Total Capital Projects Fund Capital Outlay		<u>\$ 100,000</u>
Total General Fund, Special Funds & Capital Projects Fund Capital Outlay		<u><u>\$ 6,696,194</u></u>
Total Resurfacing	<u><u>\$ 1,500,000</u></u>	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

	<u>Capital Outlay</u>
Land and Buildings	\$ 365,000
Trucks & Equipment	\$ 925,000
Construction	\$ 6,000,000
Total electric Utility Fund fixed assets and system expansion	<u>\$ 7,290,000</u>

1965 Sewer System Fund:

Capital Outlay Equipment and Projects	\$ 1,924,625
Total 1965 Sewer System Fund fixed assets and system expansion	<u>\$ 1,924,625</u>

Solid Waste Collection Fund:

Capital Outlay Equipment	\$ 550,000
Total Solid Waste Collection Fund fixed assets	<u>\$ 550,000</u>

Total City of Opelika Capital Outlay	<u>\$ 16,460,819</u>
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City of Opelika
Annual Budget
Fiscal year ending September 30, 2021

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

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
Legal Secretary	1	
Administration:		
City Administrator	1	
Legislative		
City Clerk/Treasurer	1	
Council Members		5
Other:		
Revenue:		
Code Compliance Officer	3	
Revenue Assistant	2	
Community Relations:		
Community Relations Officer	1	
Community Relations Coordinator	1	
Accounting:		
Controller	1	
Assistant Controller	1	
Senior Accountant	1	
Accountant	1	
Accounting Technician I	1	
Accounting Technician II	2	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

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	
Administrative Assistant	1	
GIS Administrator	1	
GIS Associate	1	
GIS Intern		1
IT Technical Specialist II	1	
IT Network Administrator	1	
Senior Systems Administrator	2	
Systems Administrator	1	
Systems Support Specialist	1	
Judicial:		
Court Clerk	1	
Court Magistrate	4	
Human Resources Administration:		
Human Resources Director	1	
Human Resources Analyst	2	
Human Resources Administrative Assistant	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
General Government (continued):		
Other (continued):		
Planning:		
Planning Director	1	
Assistant Planning Director	1	
ADA Compliance Officer	1	
Community Development Administrator	1	
Planning and Zoning Technician	1	
Planner	1	
Purchasing:		
Purchasing Agent/Revenue & Codes Compliance Director	1	
Buyer II	1	
Buyer I	1	
Stores Manager	1	
Building Service Worker	1	
Public Safety:		
Police:		
Chief of Police	1	
Assistant Chief of Police	1	
Administrative Coordinator	1	
Building Service Worker	1	
Identification Technician	1	
Inmate Work Detail - Evidence Clerk	1	
Hwy Traffic Safety Manager, Grant Employee	1	
Community Relations Specialist	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Public Safety (continued):		
Police:		
Police Captain	3	
Police Lieutenant	6	
Police Officer II	37	
Police Officer I	12	
Police Officer in Training	11	
Police Records Clerk	3	
Police Sergeant	14	
Communications:		
Communications Operator	16	
Communications Supervisor	0	
Fire:		
Fire Chief	1	
Battalion/Assistant Fire Chief	3	
Administrative Coordinator	1	
Fire Captain - Inspector	1	
Fire Captain - Training Officer	1	
Fire Captain	7	
Fire Lieutenant	6	
Fire Inspector	1	
HazMat Coordinator/AO	1	
Apparatus Operator Sergeant	14	
Fire Fighter	32	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Probations:		
Senior Probation Officer	1	
Probation Officer	1	
Public Works:		
Highways and Streets:	ESG	
Other:		
Administration:	ESG	
Cemetery:	ESG	
Automotive shop:	ESG	
Building maintenance:	ESG	
Inspection:		
Chief Building Inspector	1	
Building Inspector	3	
Permit Technician	2	
Grounds Maintenance:	ESG	
Engineering:		
City Engineer	1	
Assistant City Engineer	1	
Administrative Assistant	1	
Engineer Stormwater Coordinator	1	
Registered Land Surveyor	1	
Engineering Technician	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

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:		
Parks and Recreation Director	1	
Assistant Parks & Recreation Director	1	
Sportsplex Manager	1	
Administrative Coordinator	1	
Athletics Coordinator	1	
Building Service Worker	4	
Parks and Recreation Marketing Membership	1	
Recreation Customer Service Rep	2	
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	
Programs & Special Activities Coordinator	1	
Maintenance Coordinator	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Culture and Recreation:		
Parks and Recreation:		
Receptionist	2	
Tennis Pro	1	
Tumbling Manager	1	
Springvilla Manager	1	
Head Swim Coach	1	
Part Time Temporary		Employment Service
Library:		
Library Director	1	
Assistant Library Director	1	
Children's Specialist	1	
Circulation Specialist	1	
Library Assistant I		4
Library Assistant II	1	
Library Assistant III	3	
Youth Specialist	1	
Economic Development:		
Economic Development Director	1	
Administrative Assistant	1	
Economic Development Project Manager	1	
Total Governmental Funds employees	284	11

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
Opelika Power Services:		
Electric Utility Fund:		
Opelika Power Services Director	1	
Manager of Distribution Service/Asst Director	1	
Administrative Coordinator	2	
Distribution Engineering Rep	1	
Electrical Distribution Supervisor	1	
GIS Technician	1	
Electrical Distribution Engineer	1	
Warehouse Manager	1	
Warehouse Technician	1	
Line Foreman	3	
Lineman	8	
Apprentice Lineman I, II, III, and IV	6	
Groundman	1	
Electronics Technician II	2	
Senior Network Engineer	1	
Line Supervisor	3	
Customer Service:		
Customer Service Manager	1	
Senior Customer Service Representative	1	
Customer Service Representative	2	
Senior Utility Technician	1	
Utility Billing Technician	1	
Total Electric Utility Fund employees	38	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
1965 Sewer System Fund:	ESG	
Total 1965 Sewer System Fund employees	<u>ESG</u>	
Solid Waste Collection Fund:		
Solid Waste Director	1	
Solid Waste Superintendent	1	
Administrative Clerk	1	
Solid Waste Supr/Sanitation Officer		
Knuckleboom Operator	8	
Motor Vehicle Operator		
Refuse Equipment Operator	4	
Senior Refuse Operator	2	
Solid Waste Maintenance Coordinator	1	
Solid Waste Collection Fund Recycling:		
Refuse Equipment Operator	1	
Motor Vehicle Operator	<u>1</u>	<u> </u>
Total Solid Waste Employees	<u>20</u>	<u>0</u>
Total Enterprise Funds employees	<u>58</u>	<u>0</u>
Total City of Opelika employees	<u>342</u>	<u>11</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Capital Requests FY 2021

Dept	Description	Total
Admin	Building Maint/Renovation	\$ 100,000
Admin	ADA Compliance	\$ 1,850,000
Engineer	Roadway & Drainage Improvements	\$ 500,000
Fire	Harness/Air Tank/Face mask assembly	\$ 359,050
Info Tech	Audio/Video System	\$ 50,000
Info Tech	Parks and Rec new software	\$ 60,000
Info Tech	Cisco hardware refresh	\$ 75,000
Info Tech	Smart City sensors LoRa and Streetlights	\$ 150,000
Info Tech	Security and Compliance	\$ 200,000
Info Tech	GPS for vehicles	\$ 75,000
Library	Digitize Microfilm Collection	\$ 70,000
Planning	Planning Consultant	\$ 200,000
Planning	Historic Survey	\$ 20,000
Parks & Rec	Scoreboards (7) @ \$7k ea.	\$ 49,000
Parks & Rec	Nu-Step Cardio Elliptical	\$ 7,200
Parks & Rec	Hot Tub area replaster	\$ 8,000
Parks & Rec	Playground Unit at Covington	\$ 60,000
Parks & Rec	Tip and Roll Bleachers at Covington	\$ 7,500
Parks & Rec	Computer Lab update in AAC	\$ 6,000
Parks & Rec	Picnic Tables for 3 parks	\$ 12,000
Parks & Rec	Tennis Center hard court resurfacing	\$ 25,000
Parks & Rec	Parking lot striping, Sportsplex	\$ 6,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2021

Capital Requests FY 2021 (continued)

Dept	Description	Total
Police	Police Dog and training	\$ 18,000
Police	Tahoe SUVs (8)	\$ 544,000
Police	Motorola Radios (25)	\$ 100,000
Police	Body Cameras @ \$1,000 each	\$ 22,000
Police	Flock Camera Systems (6)	\$ 15,000
Auto Shop	Software Updates	\$ 6,000
Bldg Maint	HVAC replacements 2 units	\$ 18,200
Bldg Maint	Public Works Roof replacement	\$ 205,000
Cemetery	Lawn Mower	\$ 3,999
Grounds	Mosquito Spraying chemicals	\$ 25,501
Park Maint	Sidewinder	\$ 35,969
Park Maint	Z-turn Mower	\$ 8,380
Streets	Backhoe Tractor	\$ 114,500
Traffic Signal	Sign material	\$ 9,557
Traffic Signal	Controller 4	\$ 13,303
Traffic Signal	Conflict Monitor 10	\$ 7,035
Traffic Signal	Traffic Timing Study	\$ 60,000
Total General Fund		\$ 5,096,194
Engineer	Resurfacing Streets	\$ 1,500,000
		Budgeted from County Road Fund