

City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

RESOLUTION NO. _____-2017

ADOPTION OF ANNUAL BUDGET FOR FY 2017-2018

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, 2017, and ending September 30, 2018, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures of the 2017-2018 Budget by the amount necessary to honor the contracts in progress at September 30, 2017.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from unassigned fund balance of the various funds by the amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the Council meetings has indicated approval.

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

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

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

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

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

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

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

(15) The City Council established in the 2015 Budget a line of credit and finds and determines that it is necessary and in the public interest that OPS Telecom Fund renew the line of credit in the maximum sum of three million, two hundred thousand dollars (\$3,200,000) from OPS Electric Fund. Accordingly, OPS Telecom Fund is hereby authorized to borrow from OPS Electric Fund a sum not to exceed the sum of \$3,200,000 and to bear interest at the rate of 2.73% per

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annum, payable in full principal and accrued interest on September 30, 2019. Prior to the maturity of the debt, interest thereon shall be paid annually on September 30 of each year hereafter. The Mayor and the Director of Opelika Power Services, jointly and severally, are authorized and directed to request advances under the line of credit and make payments thereon at such times and in such amounts that they consider necessary or desirable. The Director of Opelika Power Services is authorized to execute and deliver such notes, drafts, acceptances, agreements, and other instruments deemed necessary or required to carry out the authority contained herein. The Mayor, Treasurer, and Controller are hereby authorized to transfer such funds and to make such accounting entries as shall be necessary to carry out the transactions approved herein.

Adopted and Approved this the _____ day of _____, 2017.

ATTEST:

R. G. Shuman
City Clerk - Treasurer

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

Attachments:

A - Capital Outlay Expenditures for 2018

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August 30, 2017

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, 2018, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, other special funds, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

BUDGETARY PROCESS

During the month of June, 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 29,000. 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 63,000) the home of Alabama's largest university, Auburn University. The two cities combined, serve the employment, health care, shopping, and entertainment needs of a six county region.

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2018. To help us project the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for the fiscal year ending September 30, 2018, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

Since the financial crisis which began in the fall of 2008 and subsequent years, changes in financial variables initially occurred too fast for the behavior of the financial variables to be incorporated into the linear regression calculations. The basic assumption for time series analysis in the paragraph above may hold true for the 2018 revenue projections. Even though the few years subsequent to 2008 were relatively unstable, the process that generated the financial variables has been relatively stable over the last four years and the stability may continue at least into 2018. Actual revenues in several categories such as sale and use tax collections have increased above projections for the fiscal year 2017. Other revenues such as property taxes and lodging taxes have had small increases since 2012. In 2012 we began seeing a small increase in growth of the city government's most significant revenues. Overall 2016 revenues showed an increase of 9% over 2015. In June 2016, the City had a one-time tax collection of \$1.5M received from Solar Turbines for the pipeline. In 2017 revenues are showing an overall increases of 1% over 2016.

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

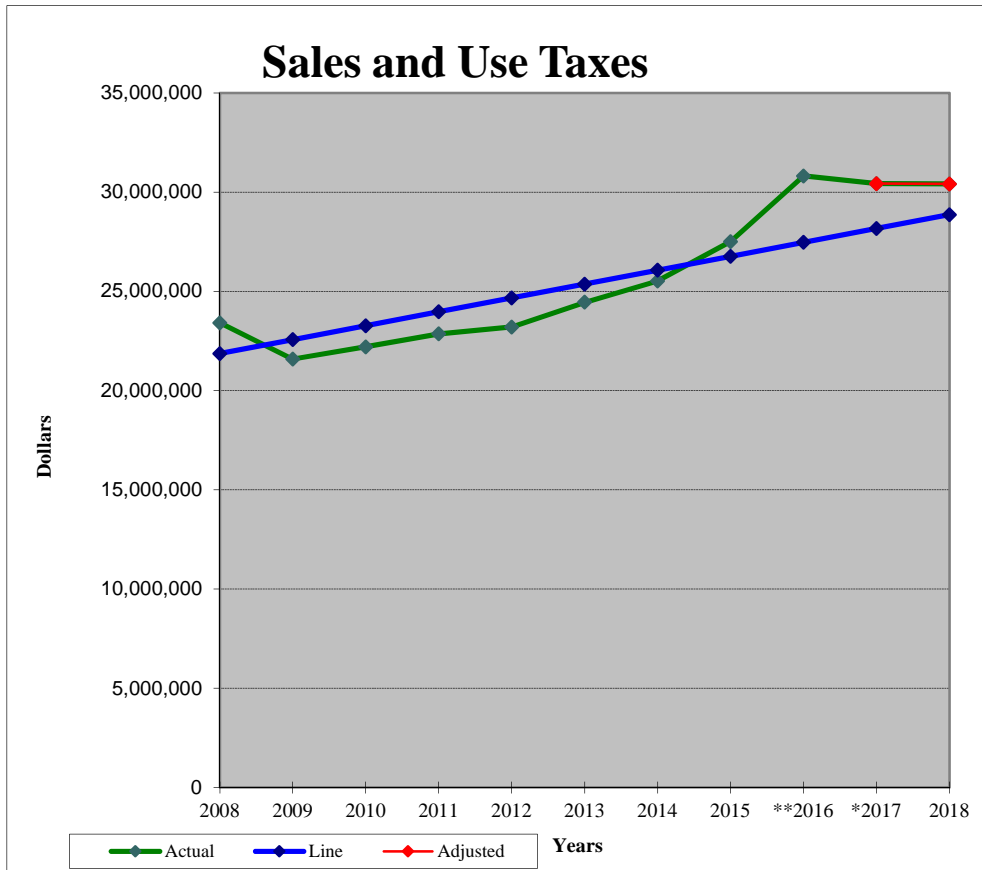
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The City of Opelika 4% sales and use tax revenue forecast for fiscal year ending September 30, 2018, is \$30,417,786. The projection is based on expected sales tax revenues of \$30,428,274 in 2017 which is expected to stay flat in 2018. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$3,802,223 in 2018. The 1/2% of 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$359,214 committed to the Justice Center, with the remainder of the appropriation is used for payment of the Sportsplex Center debt. The sales tax projection for 2018 includes 1% that was enacted in August of 2011. The 1% Sales Tax Increase is projected to be \$7,604,447 in 2018 and it is used to fund debt service for a new high school and other infrastructure and road construction projects. In June 2016, the City received a one-time tax payment from Solar Turbines in the amount of \$1,530,392 which will not be considered in this projection.

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| Year | Sales Tax Actual | Linear Regression Line | Sales Tax *** Actual % Increase |
|---|------------------|------------------------|---------------------------------|
| 2008 | 23,418,387 | 21,870,892 | |
| 2009 | 21,588,173 | 22,570,832 | -7.82% |
| 2010 | 22,208,636 | 23,270,772 | 2.87% |
| 2011 | 22,860,579 | 23,970,712 | 2.94% |
| 2012 | 23,206,110 | 24,670,652 | 1.51% |
| 2013 | 24,454,096 | 25,370,592 | 5.38% |
| 2014 | 25,531,042 | 26,070,531 | 4.40% |
| 2015 | 27,505,938 | 26,770,471 | 7.74% |
| **2016 | 30,819,261 | 27,470,411 | 12.05% |
| *2017 | 30,428,274 | 28,170,351 | -1.27% |
| 2018 | 30,417,786 | 28,870,291 | -0.03% |
| Add: Manual Adjustment | | 1,547,495 | |
| 2018 | | 30,417,786 | -0.03% |
| Projection | | | 30,417,786 |
| Projection rounded | | | 30,418,000 |
| Previous year's projection | | | 30,428,274 |
| Percent increase (decrease) from previous year's projection | | | -0.03% |

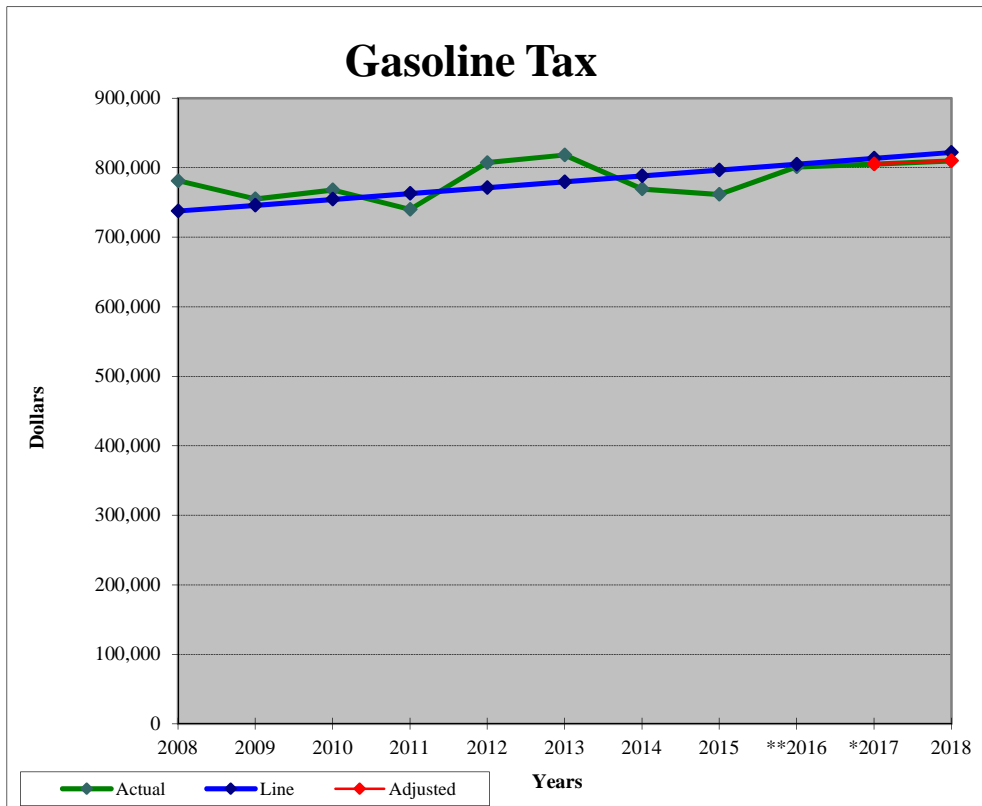
* Revised Sales and use tax projection based on July 2017.
 ** Includes one-time amount of \$1.5M from Solar Turbines
 ** Original data adjusted for tax rate change in 2003 and 2011

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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, 2018, is \$809,913. This is a .61% increase from the expected 2017 Gasoline Tax revenue.



| Year | Gasoline Tax Actual | Linear Regression Line | Gasoline Tax Actual % Increase |
|---|---------------------|------------------------|--------------------------------|
| 2008 | 781,029 | 737,503 | |
| 2009 | 754,950 | 745,930 | -3.34% |
| 2010 | 767,824 | 754,356 | 1.71% |
| 2011 | 739,836 | 762,783 | -3.65% |
| 2012 | 807,269 | 771,210 | 9.11% |
| 2013 | 818,099 | 779,637 | 1.34% |
| 2014 | 769,258 | 788,063 | -5.97% |
| 2015 | 761,489 | 796,490 | -1.01% |
| 2016 | 800,894 | 804,917 | 5.17% |
| *2017 | 805,000 | 813,343 | 0.51% |
| 2018 | 809,913 | 821,770 | 0.61% |
| Less: Manual Adjustment 2018 | | | |
| | | -11,857 | |
| | | 809,913 | 0.61% |
| Projection | | | 809,913 |
| Projection rounded to nearest thousand | | | 810,000 |
| Previous year's projection | | | 805,000 |
| Percent increase or -decrease from previous year's projection | | | 0.61% |

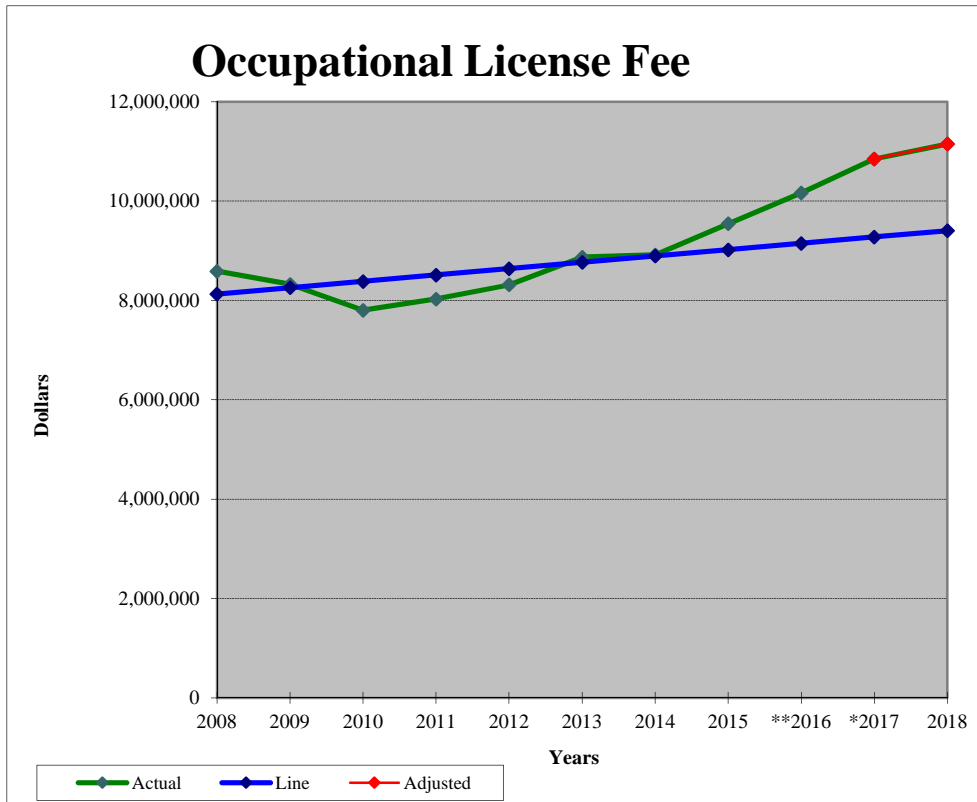
* Revised Gasoline tax projection based on July 2017

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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, 2018, is \$11,152,544. This is a 2.76% percent increase from the expected 2017 Occupational License Fee.



| Year | Occupation Fee Actual | Linear Regression Line | Occupation Fee Actual % Increase |
|---|-----------------------|------------------------|----------------------------------|
| 2008 | 8,589,125 | 8,130,874 | |
| 2009 | 8,328,026 | 8,258,497 | -3.04% |
| 2010 | 7,806,686 | 8,386,120 | -6.26% |
| 2011 | 8,028,982 | 8,513,742 | 2.85% |
| 2012 | 8,317,240 | 8,641,365 | 3.59% |
| 2013 | 8,872,885 | 8,768,988 | 6.68% |
| 2014 | 8,917,021 | 8,896,611 | 0.50% |
| 2015 | 9,547,138 | 9,024,234 | 7.07% |
| 2016 | 10,167,780 | 9,151,856 | 6.50% |
| *2017 | 10,852,544 | 9,279,479 | 6.73% |
| 2018 | 11,152,544 | 9,407,102 | 2.76% |
| Add: Manual Adjustment | | | |
| 2018 | | 1,745,442 | |
| | | | |
| Projection | | | 11,152,544 |
| Projection rounded to nearest thousand | | | 11,153,000 |
| Previous year's projection | | | 10,852,544 |
| Percent increase or -decrease from previous year's projection | | | 2.76% |

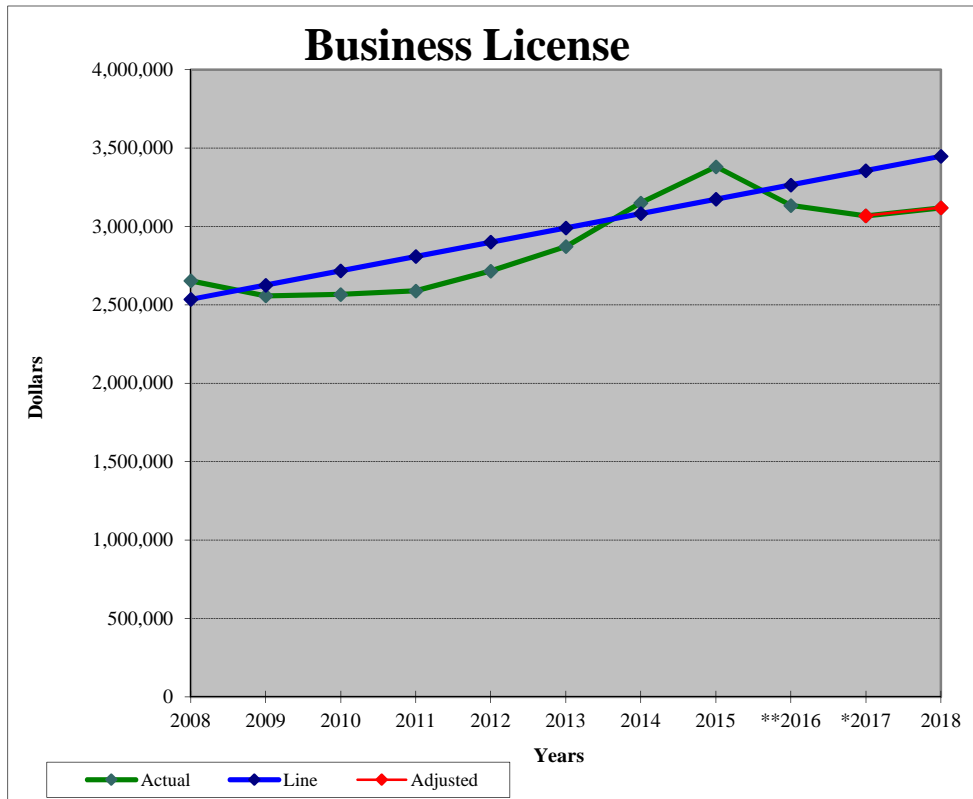
* Revised Occupation fee projection based on July 2017.

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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, 2018, is \$3,120,000. This is a 2.28% percent increase over the expected 2017 Business License revenue.



| Year | Business License Actual | Linear Regression Line | Business License Actual % Increase |
|---|-------------------------|------------------------|------------------------------------|
| 2008 | 2,653,764 | 2,535,666 | |
| 2009 | 2,557,723 | 2,626,933 | -3.62% |
| 2010 | 2,567,296 | 2,718,201 | 0.37% |
| 2011 | 2,590,194 | 2,809,468 | 0.89% |
| 2012 | 2,715,997 | 2,900,735 | 4.86% |
| 2013 | 2,872,732 | 2,992,003 | 5.77% |
| 2014 | 3,150,896 | 3,083,270 | 9.68% |
| 2015 | 3,382,064 | 3,174,537 | 7.34% |
| 2016 | 3,134,976 | 3,265,804 | -7.31% |
| *2017 | 3,068,951 | 3,357,072 | -2.11% |
| 2018 | 3,120,000 | 3,448,339 | 1.66% |
| Add: Manual Adjustment | | -328,339 | |
| 2018 | | 3,120,000 | 1.66% |
| Projection | | | 3,120,000 |
| Projection rounded to nearest thousand | | | 3,120,000 |
| Previous year's projection | | | 3,068,951 |
| Percent increase or -decrease from previous year's projection | | | 1.66% |

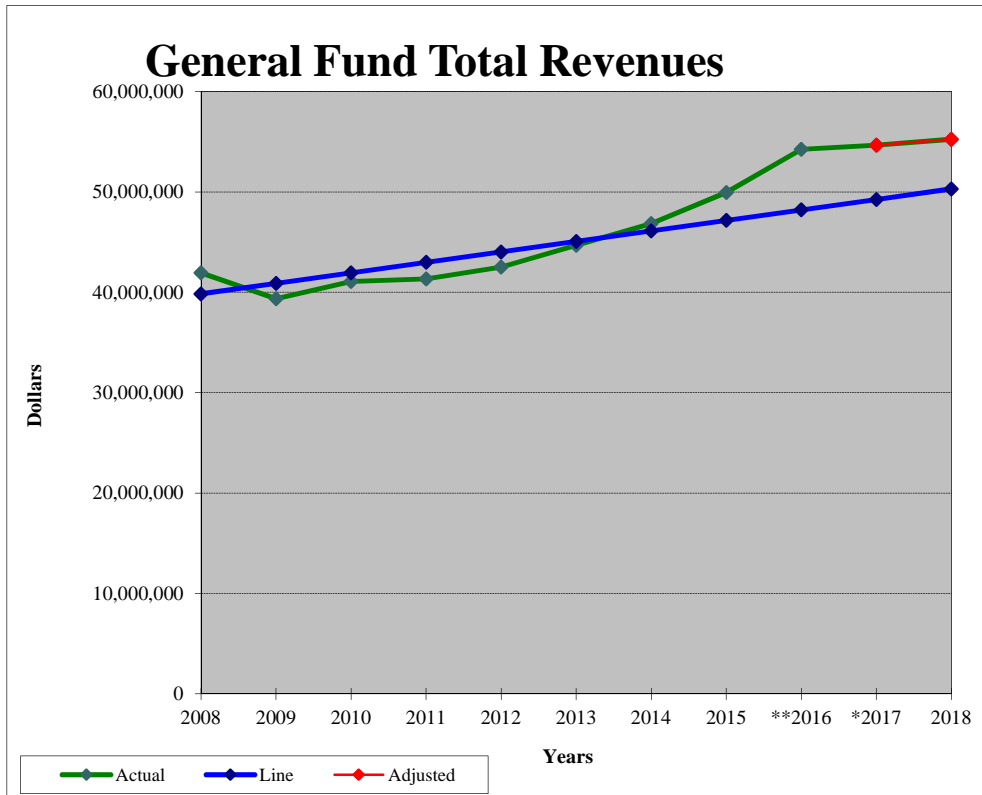
* Revised Business License projection based on July 2017.

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Forecasting based on prior years' actual is used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2016, actual amounts and/or the fiscal year ending September 30, 2017, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2018, is \$55,254,443. This is a 1.06% increase over the 2017 revenue projection. Interest revenue is not included in the projection calculations below.



| Year | Revenues Actual | Linear Regression Line | Revenues Actual % Increase |
|--|-----------------|------------------------|----------------------------|
| 2008 | 41,940,395 | 39,856,164 | |
| 2009 | 39,373,875 | 40,901,426 | -6.12% |
| 2010 | 41,087,890 | 41,946,688 | 4.35% |
| 2011 | 41,352,043 | 42,991,950 | 0.64% |
| 2012 | 42,527,425 | 44,037,212 | 2.84% |
| 2013 | 44,697,834 | 45,082,474 | 5.10% |
| 2014 | 46,847,505 | 46,127,736 | 4.81% |
| 2015 | 49,968,313 | 47,172,998 | 6.66% |
| **2016 | 54,254,412 | 48,218,260 | 8.58% |
| *2017 | 54,673,494 | 49,263,522 | 0.77% |
| 2018 | 55,254,443 | 50,308,784 | 1.06% |
| Add: Manual Adjustment | | 4,945,659 | |
| 2018 | | 55,254,443 | 1.06% |
| Projection | | | 55,254,443 |
| Projection rounded to nearest thousand | | | 55,254,000 |
| Previous year's projection | | | 54,673,494 |
| Percent increase or -decrease | | | 1.06% |

* Revised Total Revenue projection based on July 2017.

** Includes one-time amount of \$1.5M from Solar Turbines

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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.)

| | 2016-2017 Revised <u>Forecast</u> | 2016-2017 <u>Forecast</u> | 2017-2018 <u>Forecast</u> | 2017-2018 <u>Regression</u> | 2017-2018 <u>Difference</u> |
|--|---|------------------------------|------------------------------|--------------------------------|--------------------------------|
| Total revenues excluding interest | 54,673,494 | 54,673,494 | 55,254,443 | 50,308,784 | (4,945,659) |
| Interest revenue | 250,929 | 250,929 | 250,000 | 250,000 | - |
| | <u>54,924,423</u> | <u>54,924,423</u> | <u>55,504,443</u> | <u>50,558,784</u> | <u>(4,945,659)</u> |
| 2017-2018 percentage difference in actual forecast and the regression analysis | | | | | <u>-8.91%</u> |

| | |
|---|-------------------|
| 2017-2018 total revenue forecast including interest | <u>55,504,443</u> |
| 2016-2017 total revenue forecast including interest | <u>54,924,423</u> |
| 2016-2017 revised total revenue forecast including interest | <u>54,924,423</u> |
| Percent increase or -decrease over the previous year's forecast | <u>1.06%</u> |
| Percent increase or -decrease over the previous year's revised forecast | <u>1.06%</u> |

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2018, is \$62,815. This is an increase from last year's projection of \$56,000. This projection is based on actual revenues of \$59,408 and \$61,416 in fiscal years 2015 and 2016 respectively, along with the 2017 expected revenue of \$61,300. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2018, is \$78,900. This is an increase from last year's projection of \$71,000. 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 \$76,272 and \$78,793 in fiscal years 2015 and 2016 respectively, along with the 2017 expected revenue of \$78,661.

The Alabama Trust Fund projection for the fiscal year ending September 30, 2018, is \$232,500. This is an decrease from last year's projection. This projection is based on actual revenues of \$226,179 and \$232,434, in fiscal years 2015 and 2016 respectively, along with the 2017 expected revenue of \$227,018.

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The Electric Utility Fund (Opelika Power Services) electric sales projection for September 30, 2018, is based on three year average Kwh sales and purchases. Sales and Purchase cost per Kwh are based on 2016 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>2018</u> | YTD <u>2017</u> | Actual <u>2016</u> | Actual <u>2015</u> | Actual <u>2014</u> |
|--|-----------------------|--------------------|-----------------------|-----------------------|-----------------------|
| Electric charges for services | 43,211,600 | 34,856,304 | 41,672,172 | 41,305,251 | 38,137,471 |
| Cost of Power purchased | <u>30,200,000</u> | <u>20,009,487</u> | <u>28,041,880</u> | <u>28,665,653</u> | <u>27,693,300</u> |
| Electric charges in excess of power purchased | <u>13,011,600</u> | <u>14,846,817</u> | <u>13,630,292</u> | <u>12,639,598</u> | <u>10,444,171</u> |
| Cost of power purchased as a percent of electric charges for services | <u>69.89%</u> | <u>57.41%</u> | <u>67.29%</u> | <u>69.40%</u> | <u>72.61%</u> |

The Sewer Fund service charge projection for fiscal year ending September 30, 2018, is \$4,621,000. This projection is an increase of 5% over the 2017 budget. The 2018 projection includes \$425,000 for sewer assessment fees, \$3,000 for industrial sewer charges and \$4,105,000 for sewer service charges.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2018, is \$3,120,709. This projection is based on Solid Waste Collection Fund service charges through July 2017.

In 2018 the Telecommunications Fund includes budgeted revenue of \$5,381,300. This projection is an increase of 14% over the 2017 budget and consistent with year to date growth.

FINANCIAL INFORMATION

9/14/2017 3:42 PM

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

OTHER INFORMATION

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

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

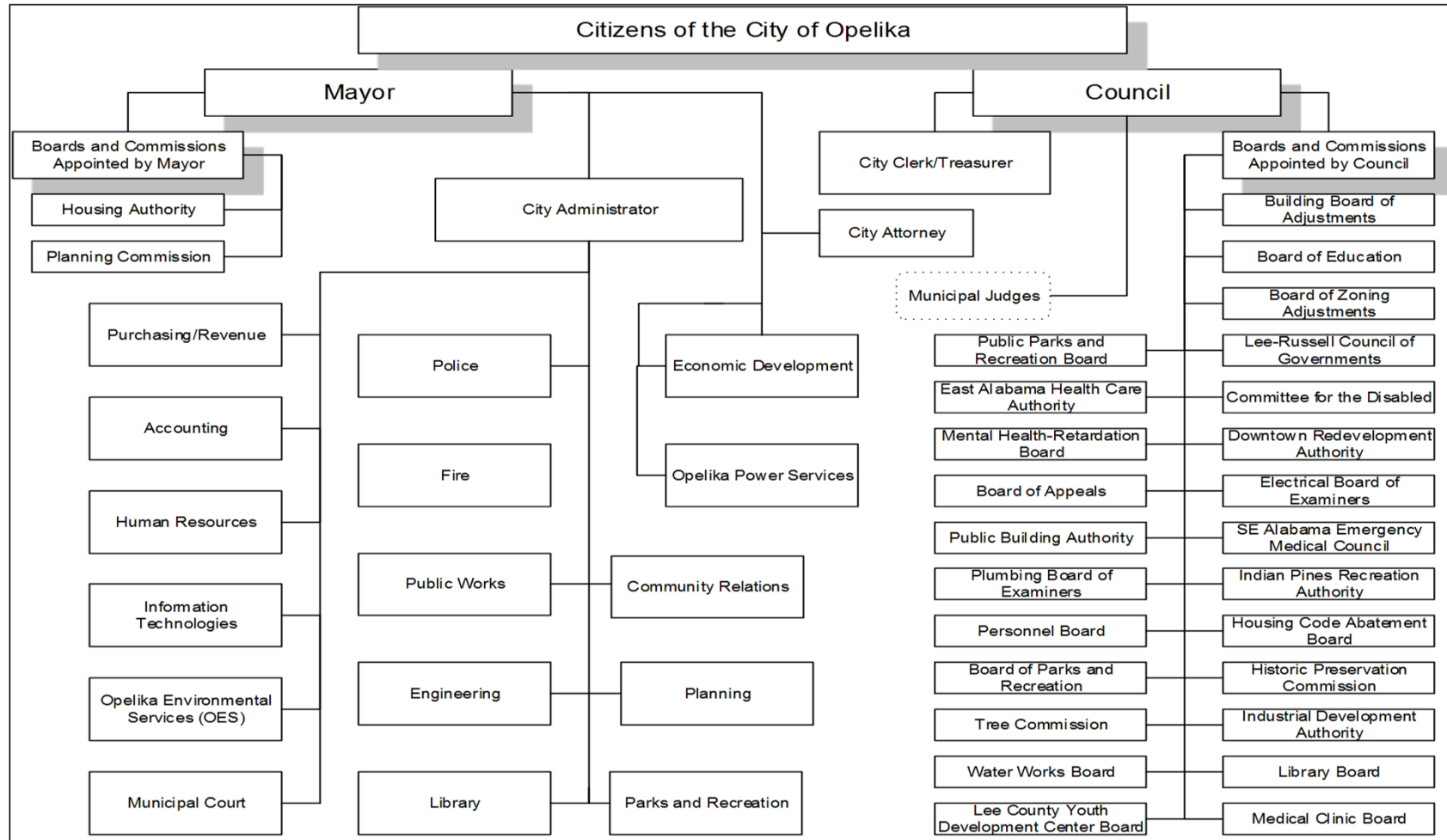
Sincerely,

Cynthia G. Boyd, CPA
Controller

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika
Annual Budget
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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
City Attorney
City Clerk/Treasurer
Controller
Chief Technology Officer
Human Resources Director
Planning Director
Purchasing Agent/Revenue Manager
Chief of Police
Fire Chief
City Engineer
Library Director
Parks and Recreation Director
Opelika Power Services Director
Economic Development Director
Community Relations Officer

Gary Fuller
Patricia A. Jones
Tiffany Gibson-Pitts
Dozier H. Smith T
Charles E. Smith, Jr.
David Canon
Joey Motley
H. Kenneth Wilkes
Ben Hand
M. Joann Camp
Guy F. Gunter, III
Robert G. Shuman
Cynthia G. Boyd
Stephen N. Dawe
Lisa McLeod
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

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

Budget Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Governmental Fund Types | | | | | |
|---|-------------------------|-----------------------|----------------------|----------------------|-----------------------|------------------------|
| | General Fund | Special Revenue | Capital Projects | Internal Services | Proprietary Fund type | Memo Total |
| Revenues | 55,703,303 | 7,629,578 | 115,000 | 2,593,000 | 56,161,609 | 122,202,490 |
| Non-operating revenues | | | | 3,200 | 1,277,780 | 1,280,980 |
| Other financing sources | <u>3,026,615</u> | <u>2,984,652</u> | <u>2,909,800</u> | <u>2,413,000</u> | <u>225,000</u> | <u>11,559,067</u> |
| Total revenues | <u>58,729,918</u> | <u>10,614,230</u> | <u>3,024,800</u> | <u>5,009,200</u> | <u>57,664,389</u> | <u>135,042,537</u> |
| Departmental expenditures | 32,589,828 | 702,363 | 3,024,800 | 4,771,000 | 52,182,912 | 93,270,903 |
| Appropriations | 5,984,009 | 6,941,741 | | - | | 12,925,750 |
| Capital outlay | 7,267,503 | 374,215 | - | - | | 7,641,718 |
| Debt service | 4,819,326 | | | - | | 4,819,326 |
| Non-operating expenses | | | | - | 2,180,398 | 2,180,398 |
| Transfers-out | <u>8,069,252</u> | <u>2,595,911</u> | <u>-</u> | <u>238,200</u> | <u>3,000,000</u> | <u>13,903,363</u> |
| Total expenditures | <u>58,729,918</u> | <u>10,614,230</u> | <u>3,024,800</u> | <u>5,009,200</u> | <u>57,363,310</u> | <u>134,741,458</u> |
| Total revenues over (under) total expenditures | - | - | - | - | 301,079 | 301,079 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| Governmental Fund Types | | | | | |
|-------------------------|-----------------|------------------|-------------------|-----------------------|------------|
| General Fund | Special Revenue | Capital Projects | Internal Services | Proprietary Fund type | Memo Total |

Adjustments to obtain estimated funds flow:

| | | | | | | |
|--|-------------------|-------------------|------------------|------------------|-------------------|--------------------|
| Add: | | | | | | |
| Depreciation | | | | 5,535,327 | | 5,535,327 |
| Debt Proceeds | | | | - | | - |
| Subtract: | | | | | | |
| Funds committed for fire truck | | | | | | |
| Fixed Assets | | | | 2,650,323 | | 2,650,323 |
| System Expansion | | | | 7,200,000 | | 7,200,000 |
| Line of credit from Electric to Telecommunications | | | | 800,000 | | 800,000 |
| Debt principal payments | - | | | 2,510,653 | | 2,510,653 |
| Projected increase or (decrease) in funds | - | - | - | (7,324,570) | | (7,324,570) |
| Projected fund balance, beginning of year | <u>55,590,766</u> | <u>11,303,834</u> | <u>7,966,323</u> | <u>2,605,513</u> | <u>59,375,145</u> | <u>136,841,581</u> |
| Projected fund balance, end of year | 55,590,766 | 11,303,834 | 7,966,323 | 2,605,513 | 52,050,575 | 129,517,011 |

* 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, 2018

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 | 6,842,799 | 35,872 | 2,792,893 | 31,039 | 1,371,321 |
| Fund balance other than unassigned | 20,415,605 | 11,267,962 | 5,173,430 | 2,574,474 | - |
| Unassigned fund balance, end of year | 28,332,362 | - | - | - | 50,679,254 |
| | | | | | |
| The City Council desires that a minimum level of Unassigned Fund Balance be maintained at an amount equal to ten percent of budgeted revenues for the General Fund and the Proprietary Fund Types | 5,570,330 | - | - | 5,616,161 | 11,186,491 |
| | 22,762,032 | - | - | 45,063,093 | 67,825,125 |
| | | | | | - |

* 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, 2018

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

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, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| Governmental Funds: | | | | | |
| General Fund: | | | | | |
| Revenues: | | | | | |
| Taxes: | | | | | |
| Sales & Use | 25,531,042 | 27,505,938 | 30,819,261 | 25,348,155 | 30,417,786 |
| Property: | | | | | |
| Property | 3,024,488 | 3,150,286 | 3,336,189 | 3,351,520 | 3,400,000 |
| Payments in lieu of taxes | 26,002 | - | 22,031 | 25,220 | 30,264 |
| | <u>3,050,490</u> | <u>3,150,286</u> | <u>3,358,220</u> | <u>3,376,741</u> | <u>3,430,264</u> |
| Other: | | | | | |
| Gasoline | 769,258 | 761,489 | 800,893 | 674,927 | 809,913 |
| Cigarette | 83,243 | 87,454 | 85,972 | 70,531 | 79,386 |
| Wine | 23,319 | 29,266 | 25,632 | 25,637 | 27,500 |
| Rental | 500,166 | 506,697 | 541,173 | 467,752 | 550,000 |
| | <u>1,375,986</u> | <u>1,384,906</u> | <u>1,453,670</u> | <u>1,238,847</u> | <u>1,466,799</u> |
| Total taxes | <u>29,957,518</u> | <u>32,041,130</u> | <u>35,631,151</u> | <u>29,963,743</u> | <u>35,314,849</u> |
| Special assessments: | <u>8,382</u> | <u>13,687</u> | <u>37,285</u> | <u>4,331</u> | <u>5,197</u> |
| Licenses and permits: | | | | | |
| Occupational | <u>8,917,021</u> | <u>9,547,138</u> | <u>10,167,780</u> | <u>10,430,576</u> | <u>11,152,544</u> |
| Business: | | | | | |
| General | <u>3,150,917</u> | <u>3,382,064</u> | <u>3,134,975</u> | <u>3,054,309</u> | <u>3,120,000</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| Lodging | 671,296 | 768,135 | 778,206 | 600,981 | 825,000 |
| Franchise fee | 79,861 | 82,236 | 303,726 | 401,489 | 480,587 |
| | <u>3,902,074</u> | <u>4,232,435</u> | <u>4,216,907</u> | <u>4,056,779</u> | <u>4,425,587</u> |
| Telecommunication fees | 11,000 | 18,000 | 22,000 | 10,000 | 12,000 |
| Land Disturbance Fee | - | - | 6,420 | 10,510 | 12,396 |
| Permits and inspections | 409,244 | 512,532 | 533,738 | 784,937 | 931,304 |
| | <u>420,244</u> | <u>530,532</u> | <u>562,158</u> | <u>805,447</u> | <u>955,700</u> |
| Total licenses and permits | <u>13,239,339</u> | <u>14,310,105</u> | <u>14,946,845</u> | <u>15,292,802</u> | <u>16,533,831</u> |
| Intergovernmental revenue: | | | | | |
| Shared county revenue: | | | | | |
| Motor vehicle license | 103,277 | 124,987 | 115,789 | 98,738 | 118,486 |
| Shared state revenue: | | | | | |
| Bank excise tax | 144,739 | 157,881 | 167,529 | 198,860 | 198,860 |
| Business privilege tax | 71,801 | 72,340 | 73,074 | 73,429 | 80,104 |
| State asset forfeiture | 15,142 | 18,732 | 13,087 | 55,110 | 60,000 |
| Share of liquor tax profits | 121,362 | 129,741 | 146,234 | 124,142 | 144,875 |
| | <u>353,044</u> | <u>378,694</u> | <u>399,924</u> | <u>451,541</u> | <u>483,839</u> |
| Shared Federal Revenue: | | | | | |
| Federal Asset Forfeiture | 27,365 | 26,764 | 29,389 | - | - |
| Other: | | | | | |
| Federal | - | - | 26,909 | 26,880 | 32,256 |
| State | 26,709 | 23,379 | 24,075 | - | - |
| Lee County | 10,000 | 12,500 | 17,500 | 15,000 | 18,000 |
| | <u>36,709</u> | <u>35,879</u> | <u>68,484</u> | <u>41,880</u> | <u>50,256</u> |
| Total intergovernmental revenue | <u>520,395</u> | <u>566,324</u> | <u>613,586</u> | <u>592,159</u> | <u>652,581</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|----------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| Charges for services: | | | | | |
| General Government: | | | | | |
| Zoning and Subdivision Fees | 13,012 | 13,083 | 17,715 | 20,131 | 23,857 |
| Public safety: | | | | | |
| Highway Safety Program | - | - | - | - | - |
| City Schools | 12,000 | 12,000 | 12,000 | 12,000 | 14,400 |
| City of Auburn | 35,000 | - | 6,380 | 5,014 | 6,017 |
| Communications / E911 | 102,000 | 40,000 | 40,000 | 30,000 | 36,000 |
| Auburn University | - | - | 76,808 | 30,711 | 36,854 |
| Police/EAMC | 64,537 | 54,867 | 88,830 | 106,419 | 118,967 |
| Other | - | 1,734 | 8,361 | 2,557 | 3,561 |
| Towing, firecalls, Training, EMS | 3,815 | 3,890 | 2,943 | 1,218 | 1,462 |
| | <u>217,352</u> | <u>112,491</u> | <u>235,322</u> | <u>187,919</u> | <u>217,261</u> |
| Public Works: | | | | | |
| Clearing and grading - other | 67,842 | 72,331 | 69,717 | 94,460 | 113,208 |
| Health: | | | | | |
| Graves and monuments | 124,275 | 145,950 | 132,625 | 133,250 | 141,700 |
| Cemetery Vases and Markers | 2,157 | 3,730 | 130 | 290 | 348 |
| | <u>126,432</u> | <u>149,680</u> | <u>132,755</u> | <u>133,540</u> | <u>142,048</u> |
| Culture and recreation: | | | | | |
| Entry fees and concessions | 1,422,008 | 1,499,054 | 1,411,263 | 1,260,727 | 1,436,398 |
| Total charges for service | <u>1,846,646</u> | <u>1,846,639</u> | <u>1,866,772</u> | <u>1,696,777</u> | <u>1,932,772</u> |

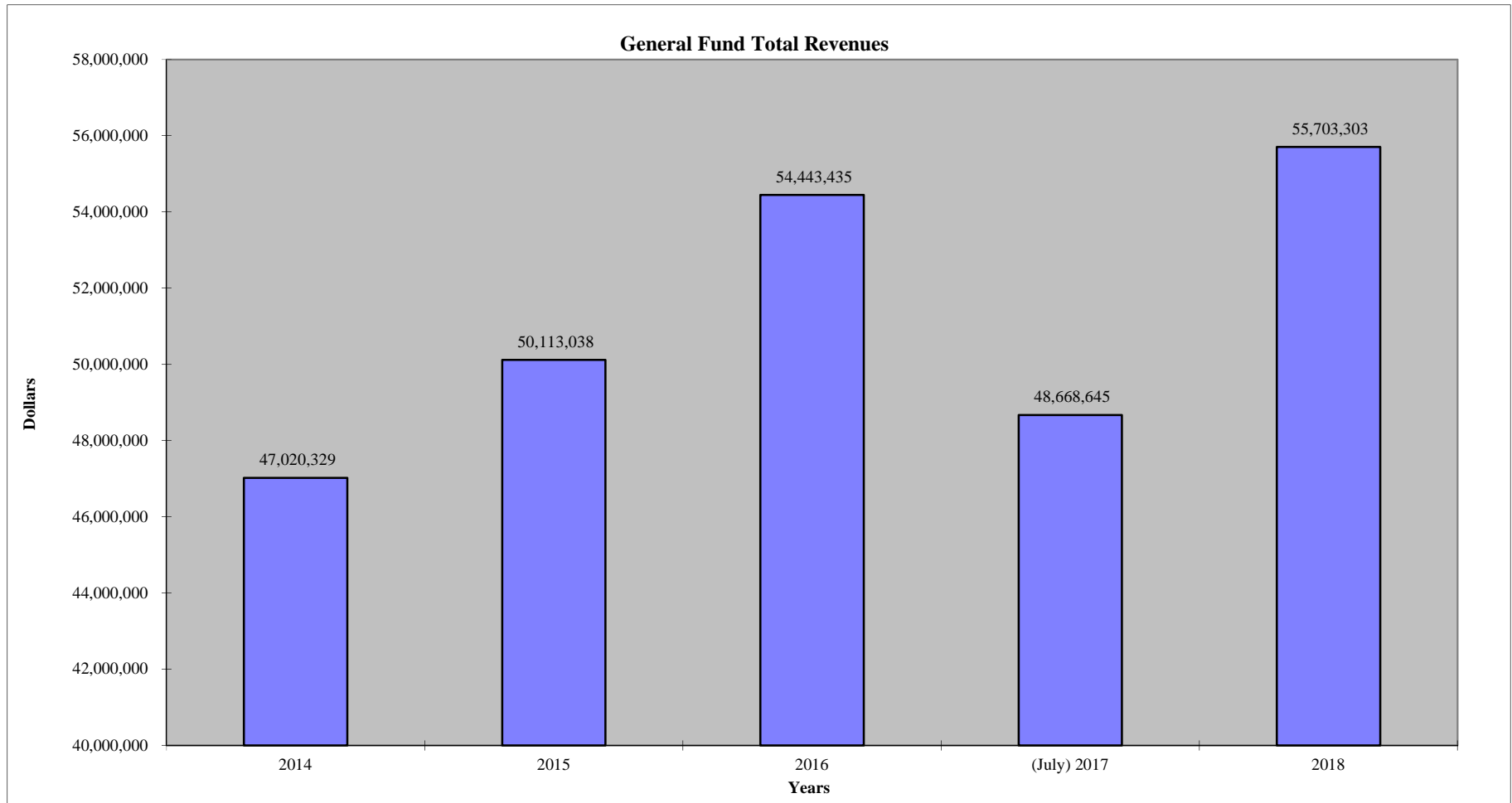
City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Fines and forfeits: | | | | | |
| Public safety: | | | | | |
| Fines and costs | 825,393 | 845,119 | 803,031 | 535,279 | 604,594 |
| Culture and recreation: | | | | | |
| Fines | 23,954 | 40,339 | 39,379 | 26,720 | 31,271 |
| Total fines and forfeits | 849,347 | 885,458 | 842,410 | 561,999 | 635,865 |
| Miscellaneous revenues: | | | | | |
| Interest earnings | 86,412 | 72,370 | 189,024 | 228,354 | 250,000 |
| Other: | | | | | |
| Rental income | 63,789 | 60,190 | 74,336 | 99,822 | 114,252 |
| Contributions | 115,560 | 97,600 | 97,153 | 28,179 | 33,815 |
| Insurance Claims | 26,758 | 3,304 | 4,289 | 59,206 | 65,126 |
| Cemetery lots | 78,250 | 116,850 | 93,770 | 64,260 | 77,112 |
| Miscellaneous | 227,933 | 99,381 | 46,814 | 77,013 | 87,903 |
| Total miscellaneous revenues | 598,702 | 449,695 | 505,386 | 556,834 | 628,208 |
| Total revenues | 47,020,329 | 50,113,038 | 54,443,435 | 48,668,645 | 55,703,303 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|----------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Mayor | | | | | |
| Personnel services | 135,625 | 137,564 | 145,286 | 123,134 | 152,751 |
| Other | 75,274 | 68,905 | 128,342 | 113,903 | 446,950 |
| Total mayor | <u>210,899</u> | <u>206,469</u> | <u>273,628</u> | <u>237,037</u> | <u>599,701</u> |
| Administration: | | | | | |
| Personnel services | 210,711 | 124,331 | 136,758 | 122,345 | 159,084 |
| Other | 366,365 | 258,180 | 305,243 | 337,505 | 317,760 |
| Services provided to other funds | - | - | - | - | - |
| Total administration | <u>577,076</u> | <u>382,511</u> | <u>442,001</u> | <u>459,850</u> | <u>476,844</u> |
| Legal: | | | | | |
| Personnel services | 84,120 | 114,908 | 120,658 | 109,082 | 137,497 |
| Other | 11,830 | 12,812 | 12,861 | 11,490 | 166,200 |
| Total legal | <u>95,950</u> | <u>127,720</u> | <u>133,519</u> | <u>120,572</u> | <u>303,697</u> |
| Legislative - City Clerk: | | | | | |
| Personnel services | 183,565 | 187,954 | 194,195 | 162,379 | 200,032 |
| Other | 149,518 | 150,106 | 155,274 | 148,179 | 209,450 |
| Services provided to other funds | - | - | - | - | - |
| Total legislative | <u>333,083</u> | <u>338,060</u> | <u>349,469</u> | <u>310,558</u> | <u>409,482</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|-------------------------------|----------------|------------------|------------------|-----------------------------|------------------|
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Other: | | | | | |
| Revenue: | | | | | |
| Personnel services | 204,943 | 180,869 | 213,399 | 183,147 | 245,389 |
| Other | 48,703 | 49,256 | 67,529 | 62,710 | 72,885 |
| Services provided other funds | - | - | - | - | - |
| | <u>253,646</u> | <u>230,125</u> | <u>280,928</u> | <u>245,857</u> | <u>318,274</u> |
| Accounting: | | | | | |
| Personnel services | 383,325 | 445,911 | 462,589 | 392,397 | 546,238 |
| Other | 74,002 | 71,939 | 161,169 | 140,188 | 115,336 |
| Services provided other funds | (125,205) | (159,528) | (159,528) | (146,234) | (151,200) |
| | <u>332,122</u> | <u>358,322</u> | <u>464,230</u> | <u>386,351</u> | <u>510,374</u> |
| Information Technologies: | | | | | |
| Personnel services | 604,278 | 620,142 | 648,730 | 514,241 | 702,321 |
| Other | 583,999 | 794,503 | 963,769 | 865,389 | 855,500 |
| Services provided other funds | (229,265) | (173,924) | (173,925) | (159,431) | (186,800) |
| | <u>959,012</u> | <u>1,240,721</u> | <u>1,438,574</u> | <u>1,220,199</u> | <u>1,371,021</u> |
| Judicial: | | | | | |
| Personnel services | 230,990 | 231,818 | 243,880 | 201,808 | 287,546 |
| Other | 415,872 | 609,815 | 559,937 | 302,747 | 237,950 |
| | <u>646,862</u> | <u>841,633</u> | <u>803,817</u> | <u>504,555</u> | <u>525,496</u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|----------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Other: | | | | | |
| Human Resources administration: | | | | | |
| Personnel services | 229,860 | 238,371 | 252,642 | 222,046 | 277,571 |
| Other | 98,168 | 134,635 | 92,537 | 153,698 | 148,390 |
| | <u>328,028</u> | <u>373,006</u> | <u>345,179</u> | <u>375,744</u> | <u>425,961</u> |
| Planning: | | | | | |
| Personnel services | 292,344 | 306,355 | 317,322 | 258,722 | 412,980 |
| Other | 24,276 | 24,313 | 30,354 | 30,503 | 62,500 |
| Services provided to other funds | - | - | - | - | - |
| | <u>316,620</u> | <u>330,668</u> | <u>347,676</u> | <u>289,225</u> | <u>475,480</u> |
| Purchasing: | | | | | |
| Personnel services | 254,808 | 256,018 | 295,928 | 278,113 | 344,717 |
| Other | 34,358 | 27,710 | (133,978) | 9,784 | 21,680 |
| Services provided to other funds | (63,823) | (75,374) | (75,374) | (69,092) | (103,431) |
| | <u>225,343</u> | <u>208,354</u> | <u>86,576</u> | <u>218,805</u> | <u>262,966</u> |
| Community Relations: | | | | | |
| Personnel services | 72,219 | 74,882 | 77,541 | 89,835 | 63,882 |
| Other | 54,362 | 54,743 | 47,388 | 66,130 | 80,750 |
| | <u>126,581</u> | <u>129,625</u> | <u>124,929</u> | <u>155,965</u> | <u>144,632</u> |

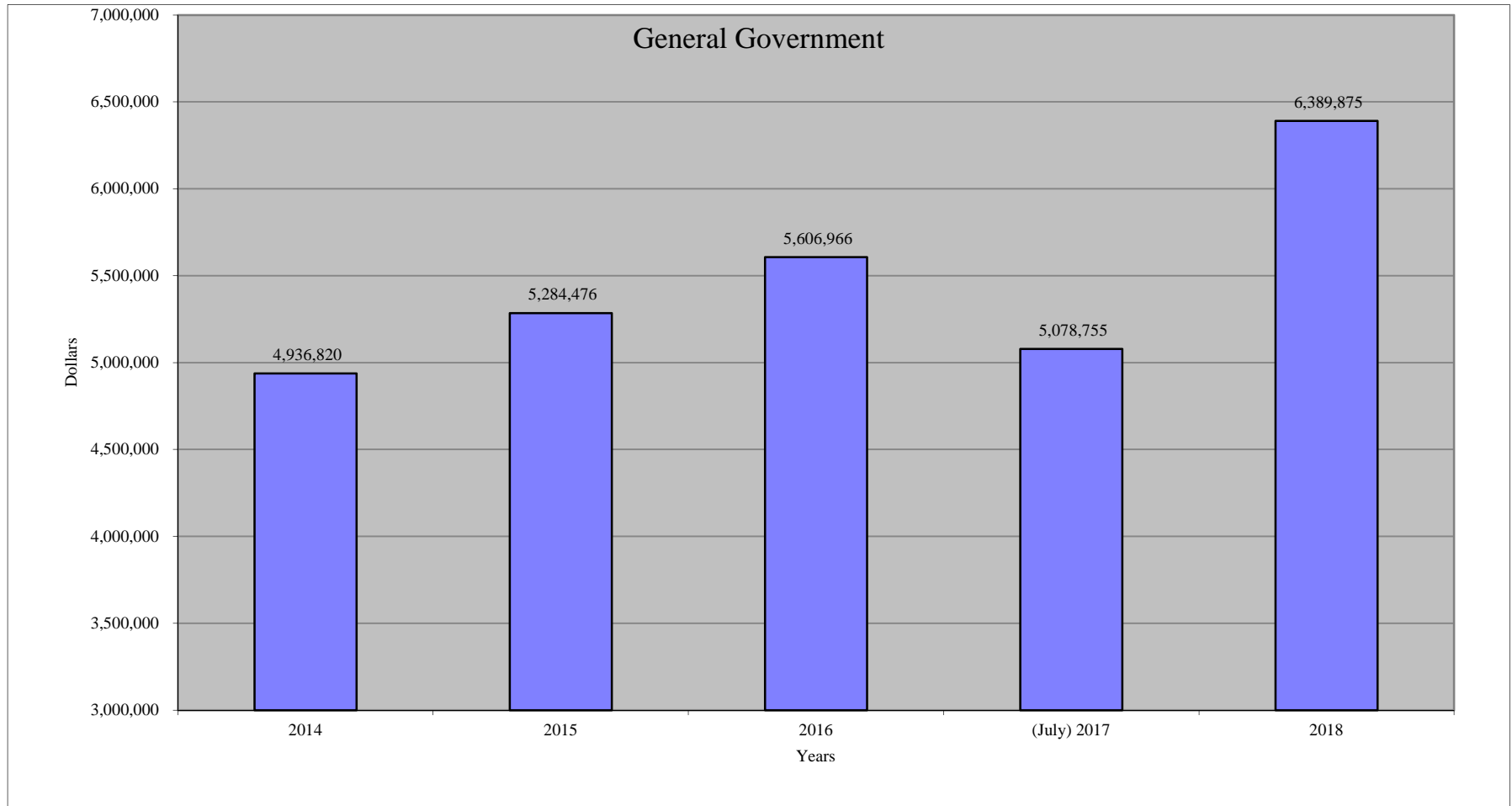
City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|------------------|------------------|------------------|-----------------------------|------------------|
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| Auburn-Opelika Airport | 143,898 | 121,552 | 121,647 | 129,487 | 179,447 |
| Lee County Area Council of Governments | 128,400 | 144,210 | 136,215 | 140,300 | 144,500 |
| Opelika Chamber of Commerce | 70,000 | 70,000 | 60,000 | 70,417 | 60,000 |
| Opelika Industrial Development Authority | 125,000 | 125,000 | 125,000 | 145,833 | 125,000 |
| Lee County Extension Service | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Main Street, Inc. | 17,500 | 17,500 | 20,600 | 42,000 | 20,000 |
| Downtown Redevelopment Authority | 4,500 | 4,500 | 4,500 | 5,000 | 10,000 |
| Envision Opelika | 12,000 | 12,000 | 12,000 | - | 12,000 |
| JW Darden Foundation | | | 5,000 | 5,000 | 5,000 |
| Other | 20,300 | 12,500 | 21,478 | 6,000 | - |
| | <u>531,598</u> | <u>517,262</u> | <u>516,440</u> | <u>554,037</u> | <u>565,947</u> |
| Total other | <u>3,719,812</u> | <u>4,229,716</u> | <u>4,408,349</u> | <u>3,950,738</u> | <u>4,600,151</u> |
| Total general governm | <u>4,936,820</u> | <u>5,284,476</u> | <u>5,606,966</u> | <u>5,078,755</u> | <u>6,389,875</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika

Annual Budget

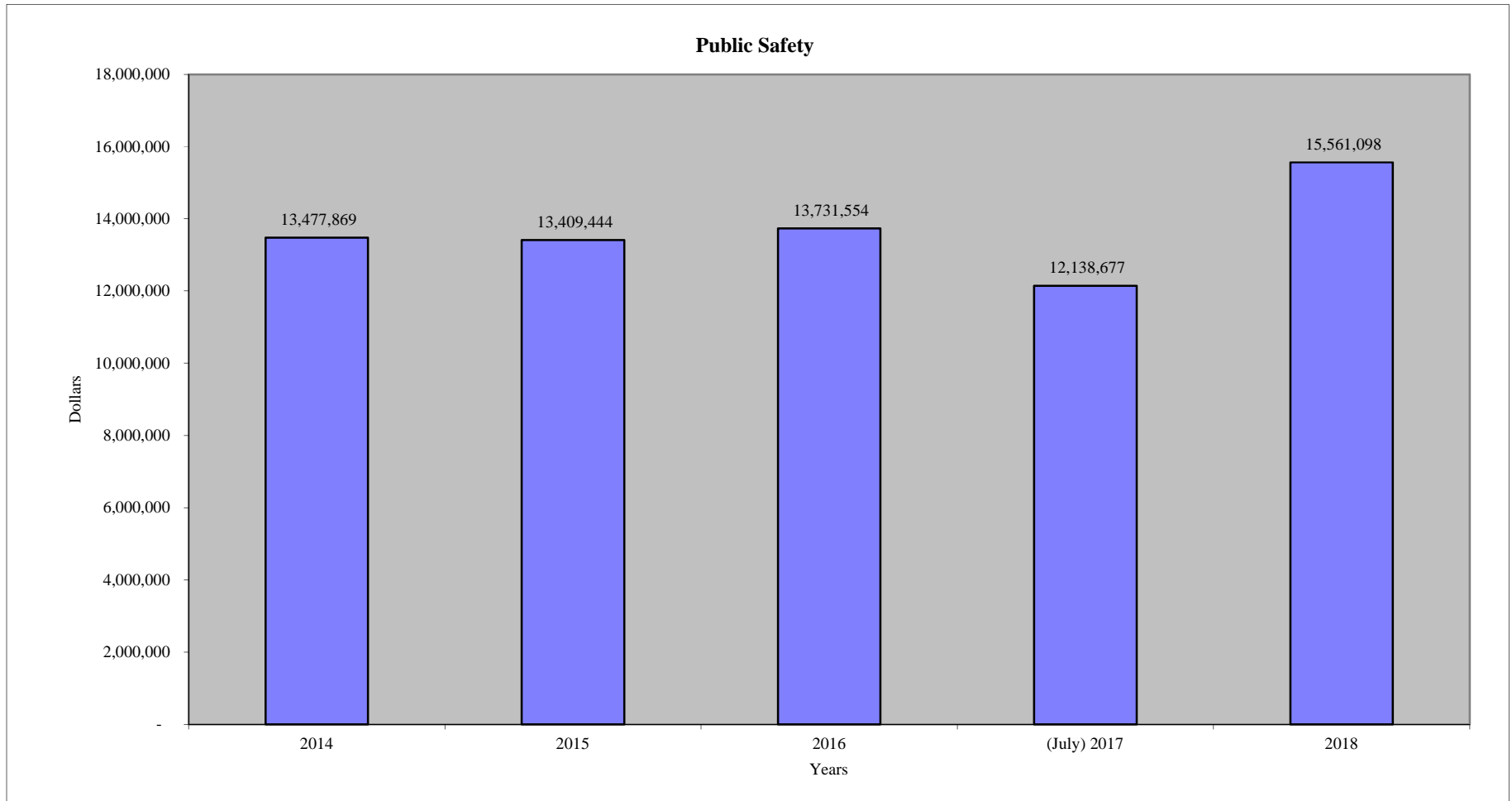
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|-------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| Public safety: | | | | | |
| Police: | | | | | |
| Personnel services | 6,455,101 | 6,827,264 | 7,094,227 | 5,845,401 | 7,642,052 |
| Other | 1,469,337 | 1,238,729 | 1,370,622 | 1,472,654 | 1,763,030 |
| Services provided other funds | - | - | - | - | - |
| Total police | <u>7,924,438</u> | <u>8,065,993</u> | <u>8,464,849</u> | <u>7,318,055</u> | <u>9,405,082</u> |
| Fire: | | | | | |
| Personnel services | 4,600,169 | 4,450,798 | 4,437,334 | 3,901,213 | 5,123,480 |
| Other | 618,786 | 561,177 | 495,699 | 557,933 | 668,560 |
| Total fire | <u>5,218,955</u> | <u>5,011,975</u> | <u>4,933,033</u> | <u>4,459,146</u> | <u>5,792,040</u> |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| National Guard | - | - | - | - | - |
| Juvenile Court | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Lee County Emergency Mgt | 35,000 | 32,000 | 34,196 | 32,000 | 34,500 |
| Emergency Medical Service | 289,476 | 289,476 | 289,476 | 319,476 | 319,476 |
| Other | - | - | - | - | - |
| Total other | <u>334,476</u> | <u>331,476</u> | <u>333,672</u> | <u>361,476</u> | <u>363,976</u> |
| Total public safety | <u>13,477,869</u> | <u>13,409,444</u> | <u>13,731,554</u> | <u>12,138,677</u> | <u>15,561,098</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|----------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| Public Works: | | | | | |
| Highways and streets: | | | | | |
| Personnel services | 6,055 | 5,388 | 4,292 | 3,120 | 3,511 |
| Other | 1,062,451 | 1,091,904 | 1,166,944 | 1,201,076 | 1,221,578 |
| | <u>1,068,506</u> | <u>1,097,292</u> | <u>1,171,236</u> | <u>1,204,196</u> | <u>1,225,089</u> |
| Engineering: | | | | | |
| Personnel services | 324,044 | 362,415 | 384,408 | 307,597 | 434,485 |
| Other | 79,473 | 73,904 | 93,134 | 155,141 | 96,900 |
| Services provided to other funds | - | - | - | - | - |
| | <u>403,517</u> | <u>436,319</u> | <u>477,542</u> | <u>462,738</u> | <u>531,385</u> |
| Other: | | | | | |
| Administration: | | | | | |
| Personnel services | - | - | - | - | - |
| Other | 335,391 | 352,420 | 354,068 | 528,357 | 397,717 |
| Services provided other funds | - | - | - | - | - |
| | <u>335,391</u> | <u>352,420</u> | <u>354,068</u> | <u>528,357</u> | <u>397,717</u> |
| Cemetery: | | | | | |
| Personnel services | - | - | - | - | - |
| Other | 206,968 | 194,452 | 200,589 | 203,613 | 206,595 |
| | <u>206,968</u> | <u>194,452</u> | <u>200,589</u> | <u>203,613</u> | <u>206,595</u> |

City of Opelika

Annual Budget

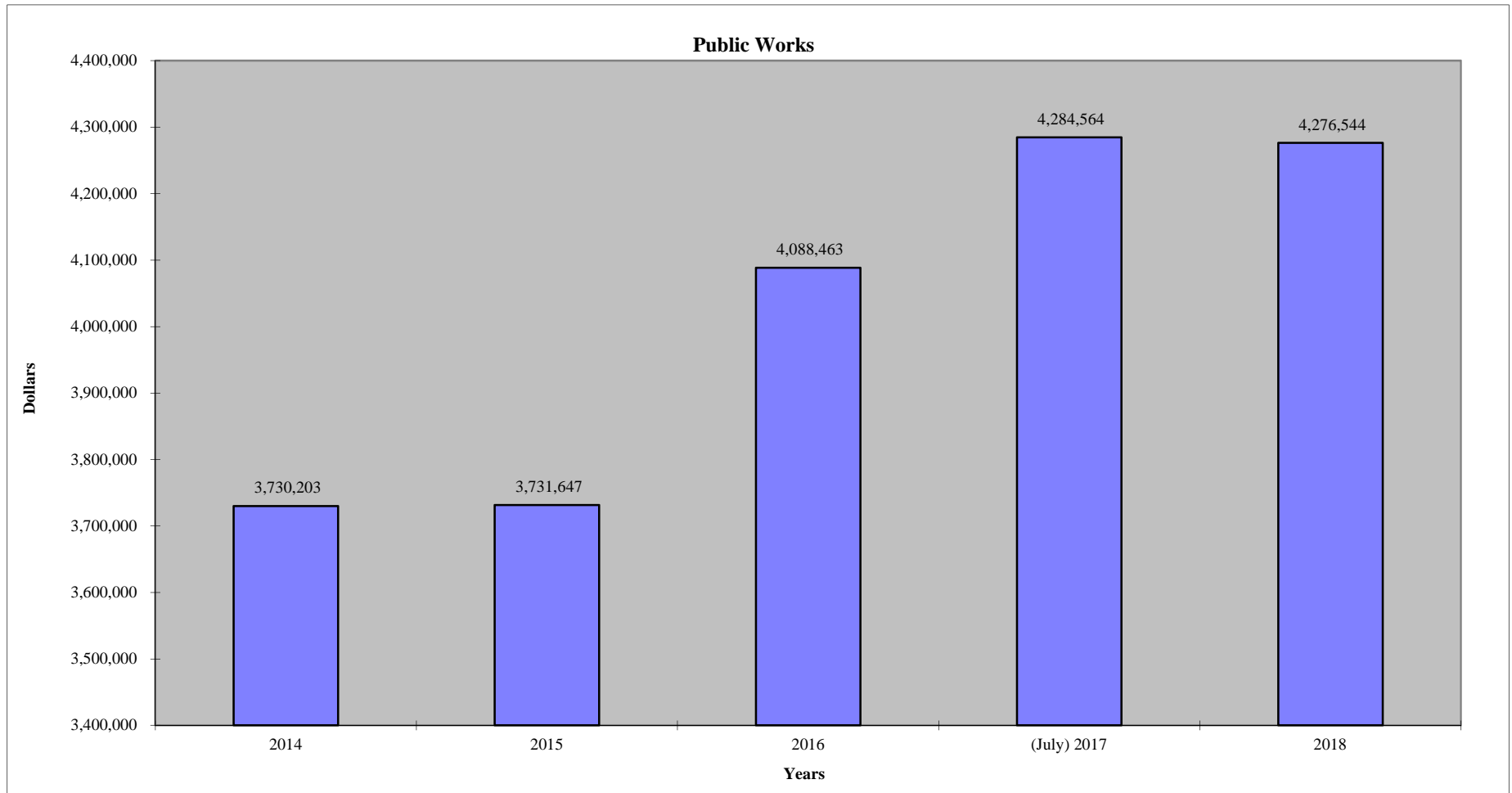
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|-------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| Automotive shop: | | | | | |
| Personnel services | - | - | - | - | - |
| Other | 340,480 | 340,229 | 564,751 | 441,943 | 378,152 |
| | <u>340,480</u> | <u>340,229</u> | <u>564,751</u> | <u>441,943</u> | <u>378,152</u> |
| Grounds maintenance: | | | | | |
| Personnel services | - | - | - | - | - |
| Other | 566,141 | 560,676 | 555,916 | 578,779 | 561,330 |
| Services provided other funds | - | - | - | - | - |
| | <u>566,141</u> | <u>560,676</u> | <u>555,916</u> | <u>578,779</u> | <u>561,330</u> |
| Building maintenance: | | | | | |
| Personnel services | 3,744 | 3,744 | 3,744 | 3,120 | 3,328 |
| Other | 327,586 | 313,380 | 321,839 | 477,422 | 414,468 |
| | <u>331,330</u> | <u>317,124</u> | <u>325,583</u> | <u>480,542</u> | <u>417,796</u> |
| Sign Shop | | | | | |
| Personnel services | - | - | - | - | - |
| Other | - | - | - | 10,801 | 13,400 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,801</u> | <u>13,400</u> |
| Inspection: | | | | | |
| Personnel services | 396,097 | 362,291 | 384,874 | 333,118 | 403,830 |
| Other | 81,773 | 70,844 | 53,904 | 40,477 | 141,250 |
| | <u>477,870</u> | <u>433,135</u> | <u>438,778</u> | <u>373,595</u> | <u>545,080</u> |
| Total other | <u>2,258,180</u> | <u>2,198,036</u> | <u>2,439,685</u> | <u>2,617,630</u> | <u>2,520,070</u> |
| Total public works | <u>3,730,203</u> | <u>3,731,647</u> | <u>4,088,463</u> | <u>4,284,564</u> | <u>4,276,544</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



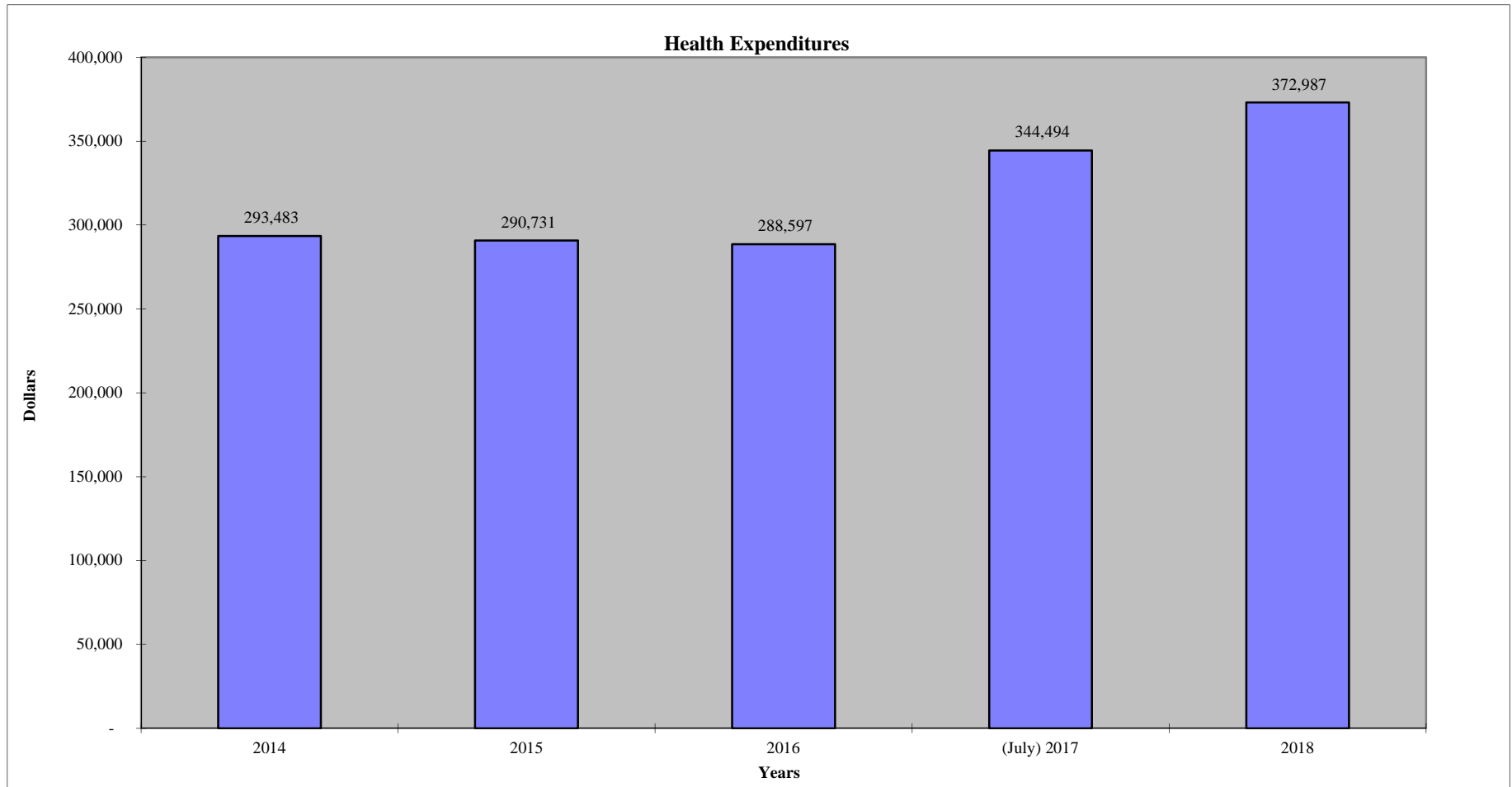
City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Health: | | | | | |
| Animal control: | | | | | |
| Personnel services | 53,347 | 55,122 | 57,641 | 48,555 | 59,521 |
| Other | 5,709 | 3,920 | 2,786 | 9,269 | 11,730 |
| | <u>59,056</u> | <u>59,042</u> | <u>60,427</u> | <u>57,824</u> | <u>71,251</u> |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| Public health | 46,800 | 46,800 | 46,800 | 50,700 | 46,000 |
| Mental health | 47,500 | 45,000 | 42,500 | 45,000 | 42,500 |
| Substance abuse | 40,000 | 35,000 | 32,500 | 35,000 | 32,500 |
| Spay and Neuter Clinic | - | - | - | 15,000 | 15,000 |
| Valley Haven School | 2,000 | 2,000 | 2,000 | 4,000 | 2,000 |
| Lee County Humane Society | 77,127 | 81,389 | 77,170 | 112,970 | 144,236 |
| Sickle Cell | - | - | - | - | - |
| Child care alliance | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Red Cross | 10,000 | 8,000 | 8,500 | 8,500 | 10,000 |
| Child Advocacy Center | - | 2,500 | 3,000 | 3,500 | 3,500 |
| Other | 5,000 | 5,000 | 9,700 | 6,000 | - |
| | <u>234,427</u> | <u>231,689</u> | <u>228,170</u> | <u>286,670</u> | <u>301,736</u> |
| Total health | <u>293,483</u> | <u>290,731</u> | <u>288,597</u> | <u>344,494</u> | <u>372,987</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika

Annual Budget

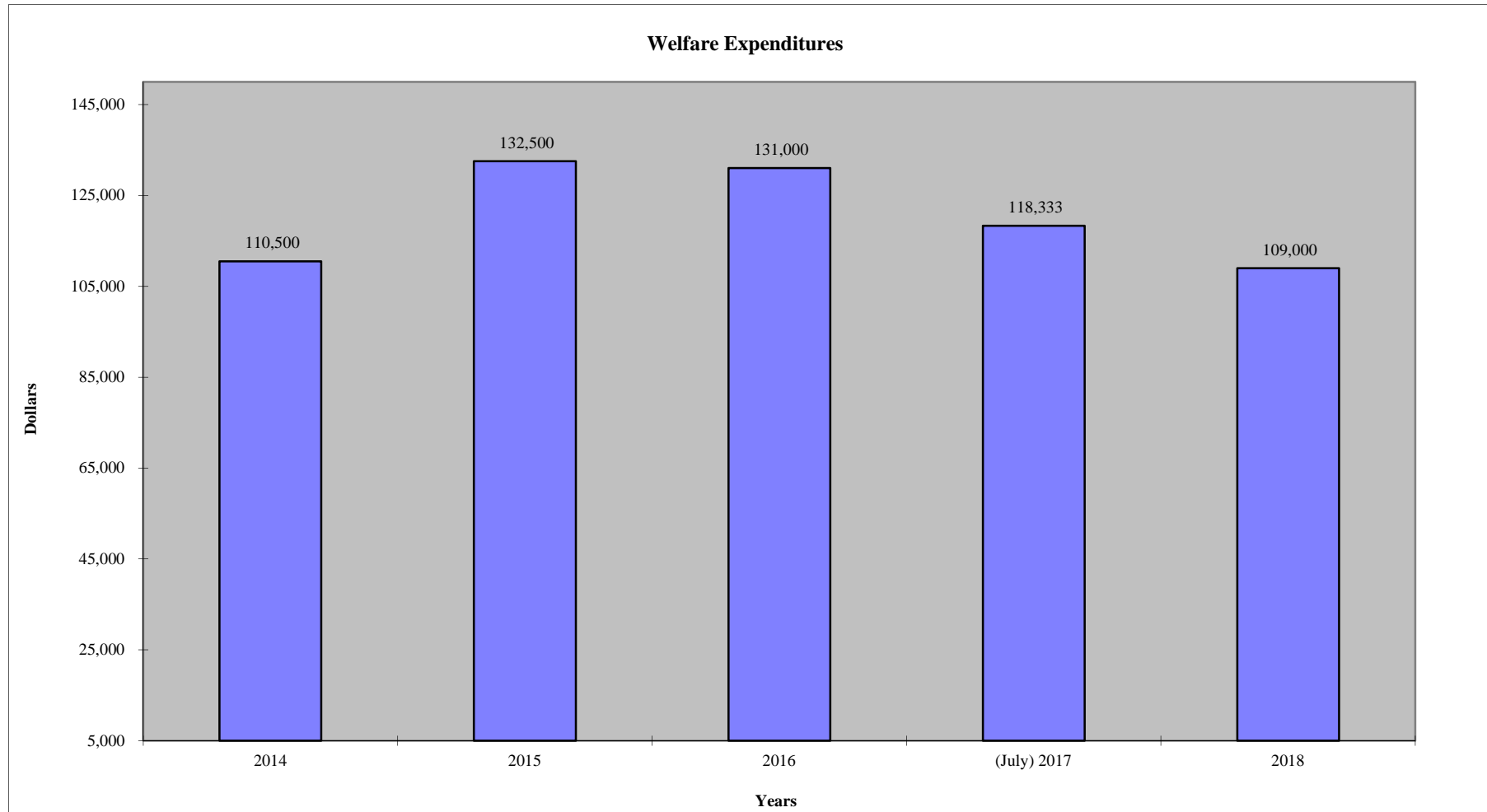
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Welfare: | | | | | |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| East Alabama Services for the Elderly | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Lee County Youth Development | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| Boys and Girls Club | 35,000 | 57,500 | 57,500 | 43,333 | 40,000 |
| Council on Human Relations | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Story Book Farms | - | - | 4,000 | 5,000 | 5,000 |
| Christian Care Ministries | 1,000 | 1,000 | 1,500 | 2,000 | 2,000 |
| Greater Peace Child Development | 2,500 | 2,500 | - | - | - |
| Other | 10,000 | 9,500 | 6,000 | 6,000 | - |
| Total welfare | 110,500 | 132,500 | 131,000 | 118,333 | 109,000 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika

Annual Budget

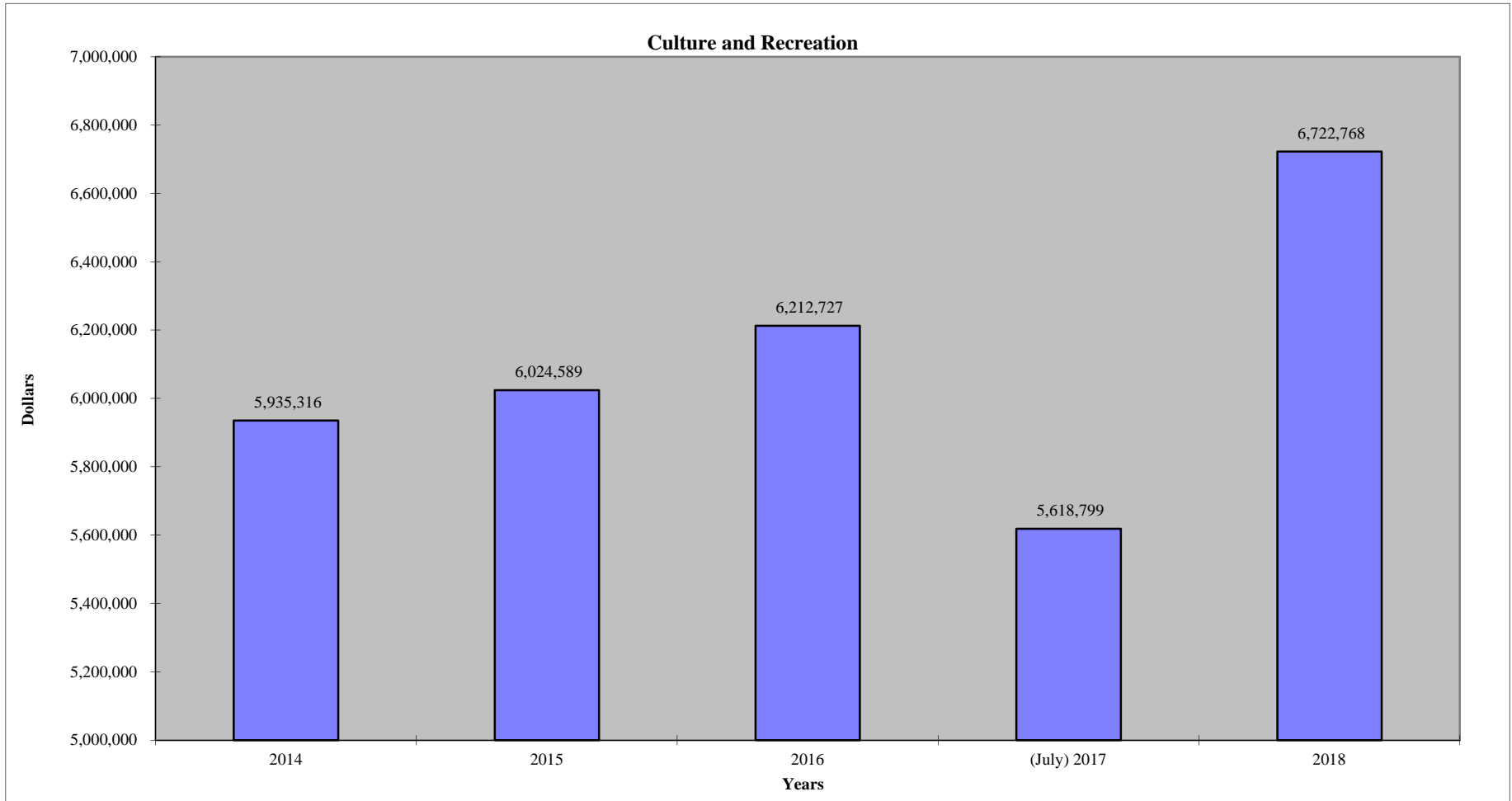
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Culture and recreation: | | | | | |
| Parks and recreation: | | | | | |
| Personnel services | 1,510,197 | 1,546,525 | 1,556,434 | 1,209,290 | 1,586,162 |
| Other | 3,581,397 | 3,658,008 | 3,867,863 | 3,518,048 | 4,287,701 |
| Total parks and recreation | 5,091,594 | 5,204,533 | 5,424,297 | 4,727,338 | 5,873,863 |
| Library: | | | | | |
| Personnel services | 526,818 | 530,800 | 521,591 | 454,661 | 590,355 |
| Other | 224,404 | 200,056 | 166,338 | 335,600 | 165,950 |
| Total library | 751,222 | 730,856 | 687,929 | 790,261 | 756,305 |
| Nondepartmental: | | | | | |
| Opelika Tree Commission | - | - | - | - | - |
| Beautification Committee | 32,500 | 27,500 | 40,000 | 40,000 | 38,000 |
| Arts Association (Depot) | 25,000 | 25,000 | 28,100 | 28,100 | 25,000 |
| Museum of East Alabama | 22,500 | 21,500 | 29,601 | 29,600 | 29,600 |
| Other | 12,500 | 15,200 | 2,800 | 3,500 | - |
| Total nondepartmental | 92,500 | 89,200 | 100,501 | 101,200 | 92,600 |
| Total culture and recreation | 5,935,316 | 6,024,589 | 6,212,727 | 5,618,799 | 6,722,768 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|-----------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Economic development: | | | | | |
| Personnel services | 268,485 | 266,550 | 297,042 | 250,446 | 322,390 |
| Other | 117,138 | 130,733 | 162,570 | 104,761 | 268,425 |
| Economic development | 385,623 | 397,283 | 459,612 | 355,207 | 590,815 |
| Nondepartmental: | | | | | |
| Golden States Foods | - | - | - | - | 50,000 |
| Perf incentive - Pharmavite | 96,400 | 107,500 | 114,167 | 112,171 | 130,000 |
| Eastwynn Theaters | 49,102 | 78,540 | 84,853 | 56,502 | 91,000 |
| Crossroads of Opelika | - | - | 86,858 | 38,142 | - |
| Glynn Smith 2012A Warrants | 105,248 | 115,635 | 135,930 | 112,436 | 50,000 |
| Tiger Square | - | - | - | 2,497 | 50,000 |
| Old Lowes Building | - | 86,369 | 117,375 | 73,970 | 120,000 |
| Tiger Town Warrants | 648,995 | 691,176 | 698,152 | 512,528 | 705,000 |
| Perf incentive - Mando | 100,000 | 100,000 | - | 50,000 | - |
| Hanwha Economic Incentv | 35,000 | 35,000 | - | 35,000 | - |
| Gambro Economic Incentive | 50,000 | 50,000 | - | 35,000 | 35,000 |
| Daewon Economic Incentive | 8,750 | 8,750 | - | 8,750 | 8,750 |
| South East Alabama Gas | 9,831 | 7,829 | - | - | - |
| Chapman H LLC Econ Inc | 2,750 | - | 475,000 | 1,117,000 | 283,000 |
| Property Tax - Mando | - | - | 15,815 | 15,815 | - |
| Car Tech Economic Develop | - | - | - | 3,750 | 25,000 |
| | 1,106,076 | 1,280,799 | 1,728,151 | 2,173,561 | 1,547,750 |
| Total economic development | 1,491,699 | 1,678,082 | 2,187,763 | 2,528,768 | 2,138,565 |

City of Opelika

Annual Budget

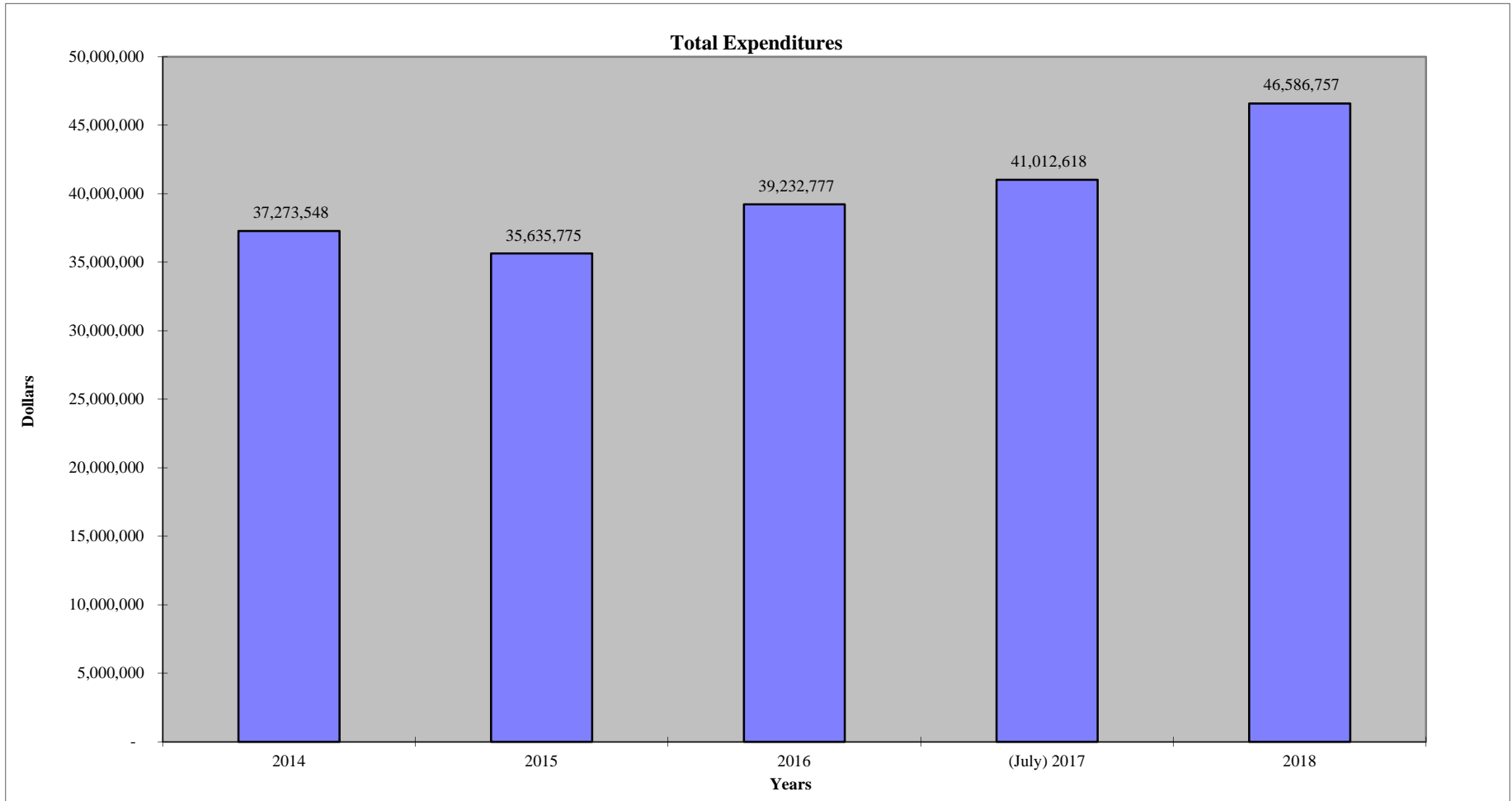
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Education: | | | | - | |
| Opelika City Schools | 3,005,000 | 3,010,500 | 3,000,000 | 3,520,833 | 3,000,000 |
| Lee County Water Festival | | | 3,000 | 6,000 | 3,000 |
| Other | | | 5,000 | 61,800 | |
| Total current expenditures | 32,980,890 | 33,561,969 | 35,255,070 | 33,701,023 | 38,573,837 |
| Capital outlay: | 2,294,732 | 1,328,389 | 3,232,291 | 6,690,414 | 7,267,503 |
| Debt service: | | | | | |
| Issue cost and Trustee fees | - | - | - | - | - |
| Principal | 1,786,555 | 561,984 | 591,383 | 544,035 | 691,372 |
| Interest | 211,371 | 183,433 | 154,033 | 77,145 | 54,045 |
| | 1,997,926 | 745,417 | 745,416 | 621,181 | 745,417 |
| Total expenditures | 37,273,548 | 35,635,775 | 39,232,777 | 41,012,618 | 46,586,757 |
| Excess of revenues over (under) expenditures | 9,746,781 | 14,477,263 | 15,210,658 | 7,656,028 | 9,116,546 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---|--------------------|--------------------|--------------------|-----------------------------|--------------------|
| Other financing sources (uses): | | | | | |
| Proceeds from General Long-Term Debt | - | 45,589 | - | - | - |
| Sales of fixed assets | 80,165 | 92,380 | 157,520 | 28,804 | 26,615 |
| Transfers from Electric Utility Fund | 922,140 | 2,888,588 | 3,000,000 | 2,750,000 | 3,000,000 |
| Transfers from Sales Tax Revenue Fund | - | - | - | - | - |
| Transfers from Garden Hills Cemetery Perpetual Care Trust Fund | 13,191 | 13,078 | 11,896 | 12,095 | - |
| Transfers from Governmental Funds | 428,211 | 422,674 | 62,500 | - | - |
| Transfers from General Obligation Debt Service Fund | - | - | - | - | - |
| Transfers to Health Insurance Fund | (1,309,344) | (1,457,256) | (1,359,620) | - | (2,174,800) |
| Transfers to Community Development Fund | (64,975) | (6,926) | (312,028) | (8,244) | - |
| Transfers to General Obligation Debt Service fund | - | - | - | - | - |
| Transfers to Garden Hills Cemetery Perpetual Care Trust Fund | (19,563) | (29,213) | (21,233) | (16,065) | - |
| Transfers to Committed Road Const Fund | - | (14,810) | - | - | (2,909,800) |
| Transfers to 1/2% Sales Tax Reserve Fund | (2,402,130) | (2,631,304) | (2,776,465) | (2,550,709) | (2,152,402) |
| Transfers to Lodging Fund | - | - | - | - | (832,250) |
| Transfers to Sewer Fund | - | - | - | - | - |
| Transfers to 2010 Warrants | (1,281,601) | (64,810) | (64,818) | (64,789) | (64,860) |
| Transfers to 2003AWarrants | - | - | - | - | - |
| Transfers to General Obligation Warrants Debt Service Fund | (4,014,090) | (4,011,974) | (4,013,899) | (4,019,399) | (4,009,049) |
| Total other financing sources (uses): | (7,647,996) | (4,753,984) | (5,316,147) | (3,868,307) | (9,116,546) |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

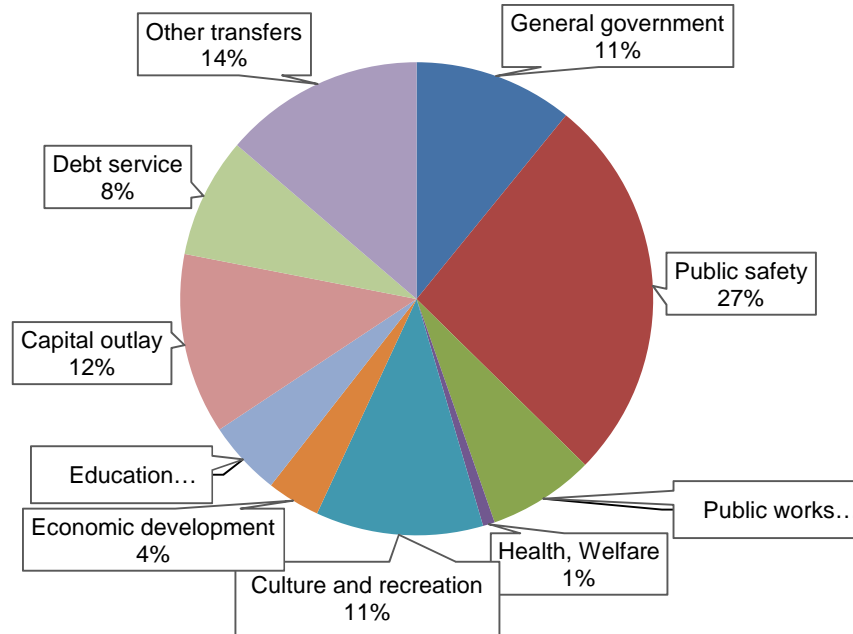
| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| General Fund: | | | | | |
| Excess of revenues and other sources over (under) expenditures and other uses | 2,098,785 | 9,723,279 | 9,894,511 | 3,787,721 | - |
| <hr/> | | | | | |
| Excess of revenues and other sources over (under) expenditures and other uses | 2,098,785 | 9,723,279 | 9,894,511 | 3,787,721 | - |
| Projected fund balance, beginning of year | 30,144,535 | 32,243,320 | 41,966,599 | 51,803,045 | 55,590,766 |
| Projected fund balance, end of year | <u>32,243,320</u> | <u>41,966,599</u> | <u>51,803,045</u> | <u>55,590,766</u> | <u>55,590,766</u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

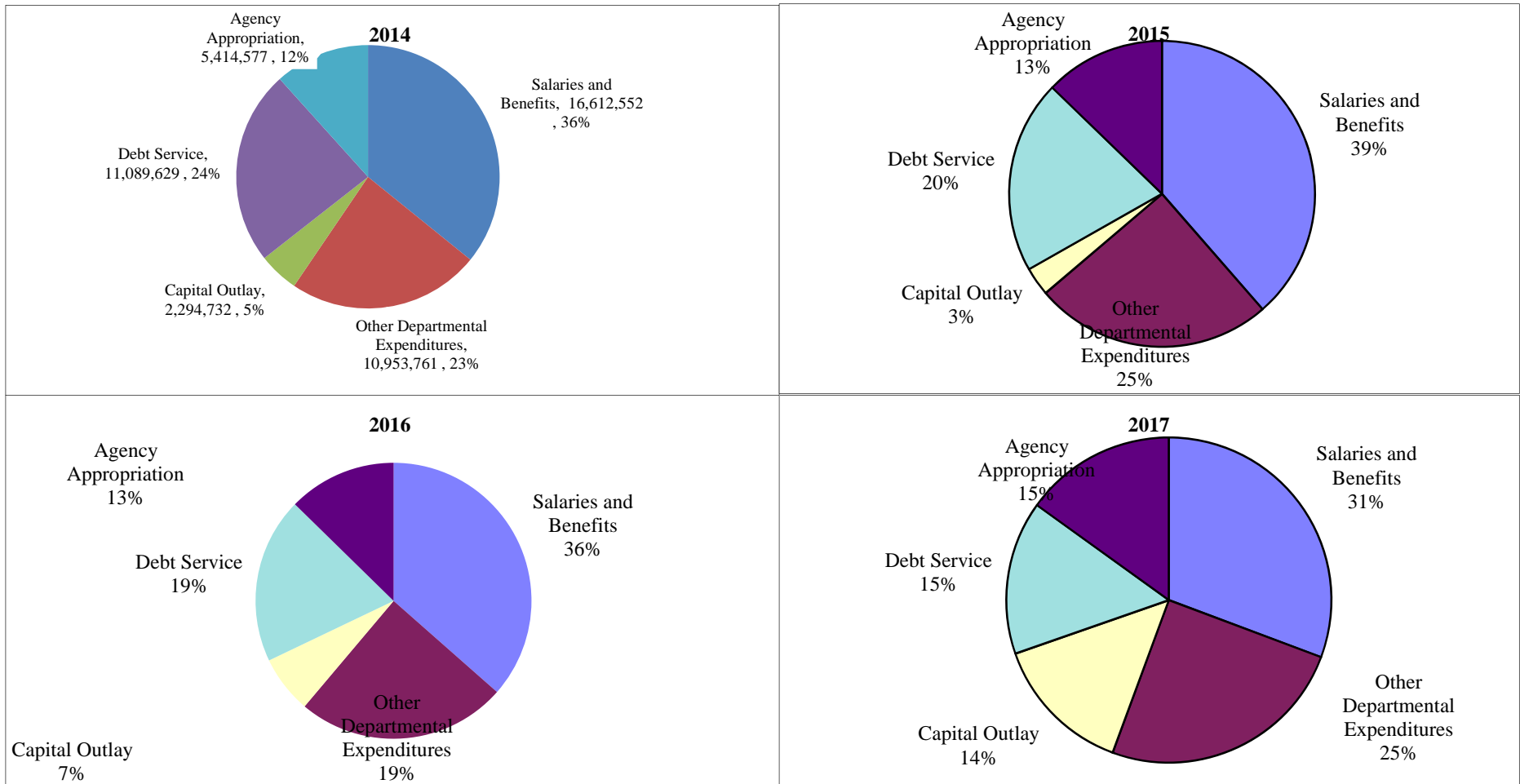
2018 GENERAL FUND EXPENDITURES



City of Opelika

Annual Budget

Fiscal year ending September 30, 2018



City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|------------------|------------------|------------------|-----------------------------|------------------|
| Schools Property Tax Fund: | | | | | |
| Revenues: | | | | | |
| Property: | | | | | |
| Property | 5,897,407 | 6,180,163 | 6,381,828 | 6,465,344 | 6,584,000 |
| Miscellaneous: | | | | | |
| Contributions | - | - | - | - | - |
| Interest | 8,774 | 4,798 | 2,593 | 4,046 | 5,000 |
| Total revenues | 5,906,181 | 6,184,961 | 6,384,421 | 6,469,390 | 6,589,000 |
| Expenditures: | | | | | |
| Nondepartmental: | | | | | |
| Education | 4,921,728 | 5,200,036 | 5,395,028 | 5,136,537 | 5,593,917 |
| Excess of revenues over (under) expenditures | 984,453 | 984,925 | 989,393 | 1,332,853 | 995,083 |
| Other financing sources (uses): | | | | | |
| Transfers to debt service funds | (984,453) | (984,925) | (989,393) | (469,151) | (995,083) |
| Excess of revenues and other sources over (under) expenditures and other uses | - | - | - | 863,702 | - |
| Projected fund balance, beginning of year | - | - | - | - | 863,702 |
| Projected fund balance, end of year | - | - | - | 863,702 | 863,702 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Lodging Tax Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Lodging Fees | 322,610 | 379,982 | 374,005 | 264,768 | 404,000 |
| Interest | - | - | - | - | - |
| Total revenues | 322,610 | 379,982 | 374,005 | 264,768 | 404,000 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government Appropriations | 110,936 | 181,090 | 208,612 | 227,739 | 250,000 |
| Capital Outlay | 200,000 | 226,250 | 190,833 | 574,750 | 986,250 |
| Excess of revenues over (under) expenditures | - | - | - | - | - |
| Excess of revenues over (under) expenditures | 11,674 | (27,358) | (25,440) | (537,721) | (832,250) |
| Other financing sources (uses): | | | | | |
| Transfers from General Fund | - | - | - | - | 832,250 |
| Transfers to General Fund | (21,039) | - | - | - | - |
| Transfers from (to) General Fund | (21,039) | - | - | - | 832,250 |
| Excess of revenues and other sources over (under) expenditures and other uses | (9,365) | (27,358) | (25,440) | (537,721) | - |
| Projected fund balance, beginning of year | 790,805 | 781,440 | 754,082 | 728,642 | 190,921 |
| Projected fund balance, end of year | 781,440 | 754,082 | 728,642 | 190,921 | 190,921 |

City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| 4 cent State Gasoline Tax Fund: | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Shared state gasoline tax | 57,197 | 59,402 | 61,404 | 51,071 | 62,800 |
| Miscellaneous: | | | | | |
| Interest | 5 | 6 | 12 | 15 | 15 |
| Other | - | - | - | - | - |
| Total revenues | 57,202 | 59,408 | 61,416 | 51,086 | 62,815 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public works | - | - | - | - | - |
| Capital Outlay | 52,000 | 100,170 | 97,373 | - | 62,815 |
| Total expenditures | 52,000 | 100,170 | 97,373 | - | 62,815 |
| Excess of revenues over (under) expenditures | 5,202 | (40,762) | (35,957) | 51,086 | - |
| Projected fund balance, beginning of year | 38,470 | 43,672 | 2,910 | (33,047) | 18,039 |
| Projected fund balance, end of year | 43,672 | 2,910 | (33,047) | 18,039 | 18,039 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|-----------------------|-----------------------|-----------------------|-----------------------------|-----------------------|
| 7 cent State Gasoline Tax Fund: | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Shared state gasoline tax | 73,086 | 76,203 | 78,450 | 65,030 | 78,400 |
| Miscellaneous: | | | | | |
| Interest | 68 | 69 | 343 | 545 | 500 |
| Total revenues | <u>73,154</u> | <u>76,272</u> | <u>78,793</u> | <u>65,575</u> | <u>78,900</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public works | - | - | - | - | - |
| Capital outlay | 81,662 | 90,170 | - | - | 78,900 |
| Total expenditures | <u>81,662</u> | <u>90,170</u> | <u>-</u> | <u>-</u> | <u>78,900</u> |
| Excess of revenues over (under) expenditures | (8,508) | (13,898) | 78,793 | 65,575 | - |
| Projected fund balance, beginning of year | <u>123,378</u> | <u>114,870</u> | <u>100,972</u> | <u>179,765</u> | <u>245,340</u> |
| Projected fund balance, end of year | <u><u>114,870</u></u> | <u><u>100,972</u></u> | <u><u>179,765</u></u> | <u><u>245,340</u></u> | <u><u>245,340</u></u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Capital Improvement Fund | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Shared state gasoline tax | 226,060 | 225,583 | 232,090 | 225,756 | 232,000 |
| Miscellaneous: | | | | | |
| Interest | 1,441 | 596 | 345 | 518 | 500 |
| Other | - | - | - | - | - |
| Total revenues | 227,501 | 226,179 | 232,435 | 226,274 | 232,500 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public works | - | - | - | - | - |
| Capital Outlay | 258,452 | 592,769 | - | - | 232,500 |
| Total expenditures | 258,452 | 592,769 | - | - | 232,500 |
| Excess of revenues over (under) expenditures | (30,951) | (366,590) | 232,435 | 226,274 | - |
| Projected fund balance, beginning of year | 594,075 | 563,124 | 196,534 | 428,969 | 655,243 |
| Projected fund balance, end of year | 563,124 | 196,534 | 428,969 | 655,243 | 655,243 |

City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|-----------------------------------|------------------|------------------|------------------|-----------------------------|------------------|
| Workman's Compensation Insurance: | | | | | |
| Operating revenues: | | | | | |
| Charges for Insurance | 538,675 | 461,142 | 408,751 | 382,620 | 485,000 |
| Operating expenses: | | | | | |
| Insurance Claims and expenses | 322,239 | 11,663 | 289,985 | 176,913 | 250,000 |
| Operating income | 216,436 | 449,479 | 118,766 | 205,707 | 235,000 |
| Nonoperating revenues: | | | | | |
| Interest | 8,578 | 5,707 | 4,428 | 3,237 | 3,200 |
| Operating transfer in (out) | (228,000) | (264,000) | (182,000) | - | (238,200) |
| Change in net assets | (2,986) | 191,186 | (58,806) | 208,944 | - |
| Net assets, beginning of year | 2,394,299 | 2,391,313 | 2,582,499 | 2,523,693 | 2,732,637 |
| Net assets, end of year | <u>2,391,313</u> | <u>2,582,499</u> | <u>2,523,693</u> | <u>2,732,637</u> | <u>2,732,637</u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|-------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Health Insurance Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for Insurance | 2,093,310 | 2,131,650 | 2,152,600 | 1,704,292 | 2,108,000 |
| Operating expenses: | | | | | |
| Insurance Claims and expenses | 3,630,654 | 3,852,999 | 3,612,400 | 3,278,305 | 4,521,000 |
| Operating income | (1,537,344) | (1,721,349) | (1,459,800) | (1,574,013) | (2,413,000) |
| Nonoperating revenues: | | | | | |
| Interest | (1) | 94 | - | - | - |
| Operating transfer in (out) | 1,537,344 | 1,721,256 | 1,541,620 | - | 2,413,000 |
| Change in net assets | (1) | 1 | 81,820 | (1,574,013) | - |
| Net assets, beginning of year | - | (1) | - | 81,820 | (1,492,193) |
| Net assets, end of year | (1) | - | 81,820 | (1,492,193) | (1,492,193) |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|------------------|-----------------------------|----------------|
| Sportsplex Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Interest | 14,689 | 10,135 | 11,150 | 39,741 | 10,000 |
| Contributions | 182,500 | 117,500 | 145,000 | - | - |
| Total revenues | 197,189 | 127,635 | 156,150 | 39,741 | 10,000 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Appropriation for Justice Center Additions | 8,849 | 11,724 | 7,520 | - | 200,000 |
| Capital Outlay | 360,513 | 409,039 | 360,706 | 361,574 | 361,574 |
| Excess of revenues over (under) expenditures | - | - | - | - | - |
| | (172,173) | (293,128) | (212,076) | (321,833) | (551,574) |
| Other financing sources (uses): | | | | | |
| Proceeds of Sales of Equipment | | | | | |
| Transfers from Governmental Funds | 2,402,131 | 2,631,304 | 2,776,466 | 2,550,709 | 2,152,402 |
| Transfers to Governmental Funds (Debt) | (1,773,778) | (1,619,798) | (1,080,270) | (1,600,607) | (1,600,828) |
| Other financing sources (uses) | 628,353 | 1,011,506 | 1,696,196 | 950,102 | 551,574 |
| Excess of revenues and other sources over (under) expenditures and other uses | 456,180 | 718,378 | 1,484,120 | 628,269 | - |
| Projected fund balance, beginning of year | 4,762,564 | 5,218,744 | 5,937,122 | 7,421,242 | 8,049,511 |
| Projected fund balance, end of year | 5,218,744 | 5,937,122 | 7,421,242 | 8,049,511 | 8,049,511 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Garden Hills Cemetery Trust Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Interest | 6,763 | 8,618 | 8,016 | 5,611 | 6,000 |
| Other | 71,607 | (6,566) | 67,445 | 41,991 | 9,000 |
| Total revenues | 78,370 | 2,052 | 75,461 | 47,602 | 15,000 |
| Expenditures: | | | | | |
| Current: | | | | | |
| | 5,203 | 6,701 | 10,338 | 3,980 | 15,000 |
| Excess of revenues over (under) expenditures | 73,167 | (4,649) | 65,123 | 43,622 | - |
| Other financing sources (uses): | | | | | |
| Transfers from General Fund | 19,563 | 29,213 | 21,233 | 17,438 | - |
| Transfers to General Fund | (13,191) | (13,078) | (10,896) | (7,898) | - |
| Transfers from (to) General Fund | 6,372 | 16,135 | 10,337 | 9,540 | - |
| Excess of revenues and other sources over (under) expenditures and other uses | 79,539 | 11,486 | 75,460 | 53,162 | - |
| Projected fund balance, beginning of year | 812,369 | 891,908 | 902,395 | 977,855 | 1,031,017 |
| Adjustment for accounting change | | | | | |
| Projected fund balance, end of year | 891,908 | 902,395 | 977,855 | 1,031,017 | 1,031,017 |

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Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Rosemere Cemetery Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Interest | 1 | 59 | 165 | 245 | - |
| Contributions | 23,716 | 46,830 | - | 16,877 | 11,000 |
| Total revenues | 23,717 | 46,889 | 165 | 17,122 | 11,000 |
| Expenditures: | | | | | |
| Current: | - | 22,359 | 30,251 | 10,916 | 11,000 |
| Capital Outlay | - | 7,980 | - | - | - |
| Excess of revenues over (under) expenditures | 23,717 | 16,550 | (30,086) | 6,206 | - |
| 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 | 23,717 | 16,550 | (30,086) | 6,206 | - |
| Projected fund balance, beginning of year | 2,200 | 25,917 | 42,467 | 12,381 | 18,587 |
| Projected fund balance, end of year | 25,917 | 42,467 | 12,381 | 18,587 | 18,587 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Entitlement Grant Fund Program Years 2014-2018: | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Federal grants | 36,488 | 184,969 | 322,542 | 124,122 | 226,363 |
| Miscellaneous: | | | | | |
| Other | - | - | - | - | - |
| Total revenues | 36,488 | 184,969 | 322,542 | 124,122 | 226,363 |
| Expenditures: | | | | | |
| Current: | 36,488 | 184,489 | 312,205 | 156,191 | 226,363 |
| Capital Outlay: | - | - | - | - | - |
| | 36,488 | 184,489 | 312,205 | 156,191 | 226,363 |
| Excess of revenues over (under) expenditures | - | 480 | 10,337 | (32,069) | - |
| 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 | - | 480 | 10,337 | (32,069) | - |
| Entitlement Grant Fund Program Years 2014-2018: | | | | | |
| Projected fund balance, beginning of year | - | - | 480 | 10,817 | - |
| Projected fund balance, end of year | - | 480 | 10,817 | (21,252) | - |

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City of Opelika
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Fiscal year ending September 30, 2018

Capital Projects Funds

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

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|-----------------------|-----------------------|-------------------------|-----------------------------|-----------------------|
| Opelika Corrections Fund: | | | | | |
| Revenues: | | | | | |
| Fines and forfeits: | | | | | |
| Public safety: | | | | | |
| Fines and costs | 154,842 | 165,647 | 126,049 | 87,986 | 115,000 |
| Interest | - | - | 1,094 | 716 | - |
| Total revenues | <u>154,842</u> | <u>165,647</u> | <u>127,143</u> | <u>88,702</u> | <u>115,000</u> |
| Expenditures: | | | | | |
| Current: | - | 49,331 | - | 67,264 | 10,000 |
| Capital Outlay | - | - | - | 420,000 | 105,000 |
| Excess of revenues over (under) expenditures | <u>154,842</u> | <u>116,316</u> | <u>127,143</u> | <u>(398,562)</u> | <u>-</u> |
| Other financing sources (uses): | | | | | |
| Transfers from General Fund | - | - | - | - | - |
| Transfers to General Fund | - | - | - | (12,898) | - |
| Transfers from (to) General Fund | <u>-</u> | <u>-</u> | <u>-</u> | <u>(12,898)</u> | <u>-</u> |
| Excess of revenues and other sources over (under) expenditures and other uses | 154,842 | 116,316 | 127,143 | (411,460) | - |
| Projected fund balance, beginning of year | <u>618,107</u> | <u>772,949</u> | <u>889,265</u> | <u>1,016,408</u> | <u>604,948</u> |
| Projected fund balance, end of year | <u><u>772,949</u></u> | <u><u>889,265</u></u> | <u><u>1,016,408</u></u> | <u><u>604,948</u></u> | <u><u>604,948</u></u> |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| 2011 Committed to Road Construction Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Interest | - | - | - | - | - |
| Total revenues | - | - | - | - | - |
| Expenditures: | | | | | |
| Debt Service | - | - | - | - | - |
| Capital Outlay | 212,627 | 14,810 | - | - | 2,909,800 |
| Excess of revenues over (under) expenditures | (212,627) | (14,810) | - | - | (2,909,800) |
| Other financing sources (uses): | | | | | |
| Debt proceeds net premium | - | - | - | - | - |
| Transfers from other funds | 212,627 | 14,810 | - | - | 2,909,800 |
| Transfers to other funds | - | - | - | - | - |
| Transfers from (to) General Fund | 212,627 | 14,810 | - | - | 2,909,800 |
| Excess of revenues and other sources over (under) expenditures and other uses | - | - | - | - | - |
| Projected fund balance, beginning of year | - | - | - | - | - |
| Projected fund balance, end of year | - | - | - | - | - |

City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

Enterprise Funds

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

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

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

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

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

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| Enterprise Funds: | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---------------------------------------|----------------|----------------|----------------|-----------------------------|----------------|
| Opelika Power Services: | | | | | |
| Electric Utility Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | 38,137,587 | 40,545,482 | 41,672,172 | 34,856,294 | 43,211,600 |
| Operating expenses: | | | | | |
| Power purchased | 27,693,300 | 28,665,653 | 28,041,880 | 20,009,487 | 30,200,000 |
| Depreciation | 2,616,671 | 2,828,935 | 2,888,692 | 2,257,081 | 3,009,441 |
| Personnel services | 3,052,243 | 3,001,646 | 3,100,913 | 1,982,763 | 3,591,453 |
| Other | 2,384,118 | 2,036,239 | 1,797,212 | 4,078,876 | 2,679,416 |
| Services provided by other funds | 160,444 | 158,352 | 204,060 | 238,227 | 210,404 |
| Total operating expenses | 35,906,776 | 36,690,825 | 36,032,757 | 28,566,434 | 39,690,714 |
| Operating income | 2,230,811 | 3,854,657 | 5,639,415 | 6,289,860 | 3,520,886 |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | 65,444 | 69,048 | 47,368 | 54,617 | 13,500 |
| Miscellaneous revenues | 1,211,214 | 1,189,737 | 1,168,721 | 1,069,952 | 1,226,280 |
| Sale of fixed assets | (750) | 3,179 | (11,918) | - | - |
| Interest expense and fiscal charges | (1,435,383) | (1,435,652) | (1,435,652) | (1,316,261) | (1,435,653) |
| Other expenses | - | - | - | - | - |
| Total nonoperating revenue (expenses) | (159,475) | (173,688) | (231,481) | (191,692) | (195,873) |
| Income before operating transfers | 2,071,336 | 3,680,970 | 5,407,934 | 6,098,168 | 3,325,013 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|-------------------|--------------------|--------------------|-----------------------------|--------------------|
| Opelika Power Services: | | | | | |
| Electric Utility Fund: | | | | | |
| Operating transfers in (out): | | | | | |
| Capital Contributions | 447,925 | 246,083 | 99,700 | 368,443 | 150,000 |
| To other funds | (922,140) | (2,888,588) | (3,000,000) | (2,750,000) | (3,000,000) |
| | <u>(474,215)</u> | <u>(2,642,505)</u> | <u>(2,900,300)</u> | <u>(2,381,557)</u> | <u>(2,850,000)</u> |
| Income before extraordinary item | 1,597,121 | 1,038,465 | 2,507,634 | 3,716,611 | 475,013 |
| Extraordinary loss | - | - | - | - | - |
| Change in net assets | 1,597,121 | 1,038,465 | 2,507,634 | 3,716,611 | 475,013 |
| Net Assets, beginning of year | 36,228,554 | 37,825,675 | 38,864,140 | 41,371,774 | 45,088,385 |
| | <u>37,825,675</u> | <u>38,864,140</u> | <u>41,371,774</u> | <u>45,088,385</u> | <u>45,563,398</u> |
| Projected Retained earnings/Net Assets | - | | | | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Opelika Power Services: | | | | | |
| Telecommunications Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | 1,455,145 | 3,775,265 | 4,717,380 | 4,583,605 | 5,320,300 |
| Operating expenses: | | | | | |
| Telecommunication Purchases | 1,437,368 | 2,396,081 | 2,653,282 | 2,083,722 | 2,901,000 |
| Depreciation | 1,040,619 | 1,097,994 | 1,172,422 | 948,764 | 1,265,019 |
| Personnel services | 459,167 | 516,614 | 627,119 | 462,199 | 991,981 |
| Other | 916,443 | 847,015 | 990,041 | 931,312 | 1,236,754 |
| Services provided by other funds | - | 218,372 | 249,512 | 47,644 | 180,000 |
| Total operating expenses | 3,853,597 | 5,076,076 | 5,692,376 | 4,473,641 | 6,574,754 |
| Operating income | (2,398,452) | (1,300,811) | (974,996) | 109,964 | (1,254,454) |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | - | 1,029 | 476 | 1,541 | - |
| Miscellaneous revenues | 5,486 | 59,285 | 30,479 | 41,320 | 31,000 |
| Sale of fixed assets | - | - | - | - | - |
| Interest expense and fiscal charges | (270,396) | (373,743) | (388,669) | (298,680) | (475,000) |
| Other expenses | - | - | - | - | - |
| Total nonoperating revenues (expenses) | (264,910) | (313,429) | (357,714) | (255,819) | (444,000) |
| Income before operating transfers | (2,663,362) | (1,614,240) | (1,332,710) | (145,855) | (1,698,454) |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---|----------------|----------------|----------------|-----------------------------|----------------|
| Opelika Power Services: | | | | | |
| Telecommunications Fund: | | | | | |
| Operating transfers in (out): | | | | | |
| Capital Contributions | - | - | - | 13,538 | - |
| From other funds | 20 | - | - | - | - |
| To other funds | - | - | - | - | - |
| | (2,663,362) | (1,614,240) | (1,332,710) | (132,317) | (1,698,454) |
| Net income (Loss) before extraordinary item | | | | | |
| Extraordinary loss | - | - | - | - | - |
| Net income (Loss) | (2,663,362) | (1,614,240) | (1,332,710) | (132,317) | (1,698,454) |
| Net Assets, beginning of year | (2,016,370) | (4,679,732) | (6,293,972) | (7,626,682) | (7,758,999) |
| Net Assets, end of year | (4,679,732) | (6,293,972) | (7,626,682) | (7,758,999) | (9,457,453) |

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Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| 1965 Sewer System Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | 4,044,196 | 4,138,919 | 4,476,924 | 3,945,279 | 4,539,000 |
| Operating expenses: | | | | | |
| Depreciation | 1,011,135 | 1,027,091 | 1,021,277 | 758,150 | 1,010,867 |
| Personnel services | 3,744 | 3,744 | 3,744 | 3,120 | 3,744 |
| Other | 1,988,624 | 2,202,337 | 2,099,170 | 2,079,177 | 2,196,894 |
| Services provided by other funds | 22,117 | 30,158 | 30,158 | 27,644 | 38,370 |
| Total operating expenses | 3,025,620 | 3,263,330 | 3,154,349 | 2,868,091 | 3,249,875 |
| Operating income | 1,018,576 | 875,589 | 1,322,575 | 1,077,188 | 1,289,125 |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | 7,586 | 5,860 | 6,388 | 6,939 | 7,000 |
| Miscellaneous revenues | 6,567 | 2,861 | 272 | 4,711 | - |
| Sale of fixed assets | (48,500) | 1,304 | - | - | - |
| Interest expense and fiscal charges | (324,929) | (314,670) | (300,347) | (264,605) | (269,745) |
| Other expenses | - | - | - | - | - |
| Total nonoperating revenues (expenses) | (359,276) | (304,646) | (293,687) | (252,955) | (262,745) |

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Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|
| 1965 Sewer System Fund: | | | | | |
| Income before operating transfers | 659,300 | 570,943 | 1,028,888 | 824,233 | 1,026,380 |
| Operating transfers in (out): | | | | | |
| Capital Contributions | 91,492 | 77,639 | 76,963 | 75,787 | 75,000 |
| From general fund | - | - | - | - | - |
| | <u>91,492</u> | <u>77,639</u> | <u>76,963</u> | <u>75,787</u> | <u>75,000</u> |
| Net income before extraordinary item | 750,792 | 648,582 | 1,105,851 | 900,020 | 1,101,380 |
| Extraordinary loss | - | - | - | - | - |
| Net income (Loss) | 750,792 | 648,582 | 1,105,851 | 900,020 | 1,101,380 |
| Net Assets, beginning of year | 25,212,729 | 25,963,521 | 26,612,103 | 27,717,954 | 28,617,974 |
| | <u>25,963,521</u> | <u>26,612,103</u> | <u>27,717,954</u> | <u>28,617,974</u> | <u>29,719,354</u> |
| Projected Net Assets, end of year | | | | | |

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Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|--|----------------|----------------|----------------|-----------------------------|----------------|
| Solid Waste Collection Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | 2,368,810 | 2,550,538 | 2,718,718 | 2,477,591 | 3,090,709 |
| Operating expenses: | | | | | |
| Landfill dumping charges | 371,693 | 400,221 | 431,048 | 383,334 | 480,000 |
| Depreciation | 227,548 | 202,497 | 228,161 | 189,402 | 250,000 |
| Personnel services | 1,141,411 | 1,148,525 | 1,161,181 | 860,287 | 1,334,097 |
| Other | 515,463 | 414,494 | 388,331 | 370,784 | 474,124 |
| Services provided by other funds | 109,094 | 122,633 | 122,634 | 112,414 | 129,348 |
| Total operating expenses | 2,365,209 | 2,288,371 | 2,331,355 | 1,916,221 | 2,667,569 |
| Operating income | 3,601 | 262,167 | 387,363 | 561,370 | 423,140 |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | 2,235 | 1,410 | 453 | 1,292 | - |
| Miscellaneous revenues | 47,463 | 58,471 | 1,026 | 5,038 | - |
| Sale of fixed assets | 1,836 | 15,000 | 85,415 | 13,000 | - |
| Grant income | 7,025 | - | - | - | - |
| Other expenses | - | - | - | - | - |
| Total nonoperating revenues (expenses) | 58,559 | 74,881 | 86,894 | 19,330 | - |
| Income before operating transfers | 62,160 | 337,048 | 474,257 | 580,700 | 423,140 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

| | Actual 2014 | Actual 2015 | Actual 2016 | Year to Date (July) 2017 | Budget 2018 |
|---|----------------|----------------|----------------|-----------------------------|----------------|
| Solid Waste Collection Fund: | | | | | |
| Operating transfers in (out): | | | | | |
| From general fund | - | - | (68) | - | - |
| Net income (Loss) before extraordinary item | 62,160 | 337,048 | 474,189 | 580,700 | 423,140 |
| Extraordinary loss | - | - | - | - | - |
| Net income (Loss) | 62,160 | 337,048 | 474,189 | 580,700 | 423,140 |
| Net Assets, beginning of year | 735,151 | 797,311 | (54,456) | 419,733 | 1,000,433 |
| Net Assets, end of year | 797,311 | 1,134,359 | 419,733 | 1,000,433 | 1,423,573 |

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Capital outlay:

General Fund:

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

Police Station

Resurfacing:

Total General Fund Capital Outlay

Special Funds Capital Outlay:

Resurfacing:

State Gasoline Tax Fund 4 & 5 cent

State Gasoline Tax Fund 7 cent

Capital Improvement Fund

Total Special Funds Capital Outlay

Total General Fund and Special Funds Capital Outlay

Total Resurfacing

| | <u>Resurfacing</u> | <u>Capital Outlay</u> |
|--|---------------------|----------------------------|
| | \$ | 2,076,848 |
| | \$ | 3,690,655 |
| | <u>\$ 1,500,000</u> | <u>\$ 1,500,000</u> |
| | | <u>\$ 7,267,503</u> |
| | \$ | 62,815 |
| | \$ | 78,900 |
| | <u>\$ 232,500</u> | <u>\$ 232,500</u> |
| | | <u>\$ 374,215</u> |
| | | <u><u>\$ 7,641,718</u></u> |
| | <u>\$ 1,874,215</u> | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Equipment
Construction

Total electric Utility Fund fixed assets and system expansion

| | <u>From Reserves</u> | <u>Capital Outlay</u> |
|--|----------------------|-----------------------|
| | | \$ 775,000 |
| | \$ - | \$ 5,000,000 |
| | \$ - | \$ - |
| | \$ - | \$ 5,775,000 |

Telecommunications Fund:

Equipment
Cable System Construction

Total Telecommunications Fund fixed assets

| | |
|--|--------------|
| | \$ 1,000,000 |
| | \$ 1,200,000 |
| | \$ 2,200,000 |

1965 Sewer System Fund:

Capital Outlay Equipment and Projects

Total 1965 Sewer System Fund fixed assets and system expansion

| | |
|--|--------------|
| | \$ 1,150,323 |
| | \$ 1,150,323 |

Solid Waste Collection Fund:

Capital Outlay Equipment

Total Solid Waste Collection Fund fixed assets

| | |
|--|------------|
| | \$ 400,000 |
| | \$ 400,000 |

Total City of Opelika Capital Outlay

| | |
|--|---------------|
| | \$ 16,792,826 |
|--|---------------|

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2018

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|------------------------------|----------------------------|----------------------------|
| | <u>Full</u> <u>Time</u> | <u>Part</u> <u>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 | 2 | 1 |
| Revenue Assistant | 2 | |
| Community Relations: | | |
| Community Relations Officer | 1 | |
| Accounting: | | |
| Senior Accountant | 1 | |
| Accountant | 2 | |
| Accounting Technician I | 2 | |
| Accounting Technician II | 1 | |
| Assistant Controller | 1 | |
| Controller | 1 | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|--------------------------------------|---------------------------|------------------|
| | <u>Full Time</u> | <u>Part Time</u> |
| General Fund (continued): | | |
| General Government (continued): | | |
| Other (continued): | | |
| Information Technology: | | |
| Chief Technology Officer | 1 | |
| GIS Administrator | 1 | |
| GIS Associate | 1 | |
| GIS Intern | | 1 |
| IT Associate | 1 | |
| IT Technical Specialist II | 1 | |
| Senior Systems Administrator | 2 | |
| Systems Administrator | 1 | |
| Systems Support Specialist | 1 | |
| Judicial: | | |
| Court Clerk | 1 | |
| Court Magistrate | 4 | |
| Human Resources Administration: | | |
| Human Resources Analyst | 2 | |
| Human Resources Director | 1 | |
| Human Resources Administrative Clerk | | 1 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|--|---------------------------|-------------|
| | <u>Full</u> | <u>Part</u> |
| | <u>Time</u> | <u>Time</u> |
| General Fund (continued): | | |
| General Government (continued): | | |
| Other (continued): | | |
| Planning: | | |
| Assistant Planning Director | 1 | |
| Community Development Administrator | 1 | |
| Planning and Zoning Technician | 1 | |
| Planning Director | 1 | |
| Planner I | 1 | |
| Purchasing: | | |
| Buyer I | 1 | |
| Buyer II | 1 | |
| Purchasing Agent / Revenue Manager/Codes Mgr | 1 | |
| Stores Manager | 1 | |
| Building Service Worker | 1 | |
| Public Safety: | | |
| Police: | | |
| Administrative Coordinator | 1 | |
| Assistant Chief of Police | | 1 |
| Chief of Police | 1 | |
| Identification Technician | 1 | |
| Inmate Work Detail - Evidence Clerk | 2 | |
| Police Captain | 4 | |
| Hwy Traffic Safety Manager, Grant Employee | 1 | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|---------------------------------|---------------------------|------------------|
| | <u>Full Time</u> | <u>Part Time</u> |
| General Fund (continued): | | |
| Public Safety (continued): | | |
| Police: | | |
| Police Lieutenant | 6 | |
| Police Detective | 8 | |
| Police Officer | 54 | |
| Police Records Clerk | 3 | |
| Police Sergeant | 15 | |
| School Crossing Guard | | 4 |
| Communications: | | |
| Communications Operator | 12 | |
| Communications Supervisor | 2 | |
| Fire: | | |
| Administrative Coordinator | 1 | |
| Fire Captain - Inspector | 1 | |
| Fire Captain - Training Officer | 1 | |
| Fire Chief | 1 | |
| Fire Inspector | 1 | |
| HazMat Coordinator/AO | 1 | |
| Apparatus Operator Sergeant | 15 | |
| Battalion/Assistant Fire Chief | 3 | |
| Fire Captain | 6 | |
| Fire Lieutenant | 6 | |
| Fire Fighter | 34 | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|---|---------------------------|-------------|
| | <u>Full</u> | <u>Part</u> |
| | <u>Time</u> | <u>Time</u> |
| General Fund (continued): | | |
| Health: | | |
| Animal Control: | | |
| Animal Control Officer | 1 | |
| Culture and Recreation: | | |
| Parks and Recreation: | | |
| Administrative Coordinator | 1 | |
| Assistant Parks & Recreation Director | 1 | |
| Athletics Coordinator | 1 | |
| Building Service Worker | 2 | |
| Parks and Recreation Director | 1 | |
| Parks and Recreation Marketing Membership | 1 | |
| Recreation Customer Service Rep | 2 | |
| Sportsplex Manager | 1 | |
| Parks and Recreation Area Manager | 2 | |
| Parks and Recreation Center Assistant | 2 | |
| Adult Activities Coordinator | 1 | |
| Aquatics Coordinator | 1 | |
| Center Supervisor | 3 | |
| Fitness Coordinator | 1 | |
| Programs & Special Activities Coordinator | 1 | |
| Sportsplex Coordinator | 1 | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | | <u>Budgeted Positions</u> | |
|--------------------------------------|--------------------|---------------------------|-------------|
| | | <u>Full</u> | <u>Part</u> |
| | | <u>Time</u> | <u>Time</u> |
| General Fund (continued): | | | |
| Culture and Recreation: | | | |
| Parks and Recreation: | | | |
| Receptionist | | 2 | |
| Tennis Pro | | 1 | |
| Tumbling Manager | | 1 | |
| Springvilla Manager | | 1 | |
| Part Time Temporary | Employment Service | | |
| Library: | | | |
| Children's Specialist | | 1 | |
| Circulation Specialist | | 1 | |
| Library Assistant I | | 1 | 4 |
| Library Assistant II | | 1 | |
| Library Assistant III | | 2 | |
| Library Director | | 1 | |
| Assistant Library Director | | 1 | |
| Economic Development: | | | |
| Administrative Assistant | | 1 | |
| Economic Development Project Manager | | 1 | |
| Economic Development Coordinator | | 0 | |
| Economic Development Director | | 1 | |
| Total Governmental Funds employees | | 278 | 18 |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | | <u>Budgeted Positions</u> | |
|---|-------|---------------------------|-------------|
| | | <u>Full</u> | <u>Part</u> |
| | | <u>Time</u> | <u>Time</u> |
| Enterprise Funds: | | | |
| Opelika Power Services: | | | |
| Electric Utility Fund: | | | |
| Administrative Coordinator | | 2 | |
| Distribution Engineering Rep | | 1 | |
| Electrical Distribution Supervisor | | 1 | |
| GIS Technician | Fiber | 1 | |
| Manager of Distribution Service/Asst Director | | 1 | |
| Manager of Fiber Services | Fiber | 1 | |
| Manager of Information Technology | Fiber | 1 | |
| Opelika Power Services Director | Fiber | 1 | |
| Electric Distribution Engineer | | 1 | |
| Warehouse Manager | | 1 | |
| Warehouse Technician | | 1 | |
| Work Flow Coordinator | | 1 | |
| Apprentice Lineman I, II & III | | 4 | |
| Electronics Technician | | 2 | |
| Journeyman Lineman | | 10 | |
| Senior Electronics Technician | | 1 | |
| Groundswoker | | 1 | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|---|---------------------------|------------------|
| | <u>Full Time</u> | <u>Part Time</u> |
| Enterprise Funds: | | |
| Opelika Power Services: | | |
| Electric Utility Fund: | | |
| Line Supervisor | 3 | |
| Manager of Field Services | 1 | |
| Meter Technician | 1 | |
| Customer Service: | | |
| Customer Service Representative | 5 | |
| Senior Utility Technician | 1 | |
| Customer Service Manager | 1 | |
| Senior Customer Service Representative | 1 | |
| Utility Billing Technician | 1 | |
| Total Electric Utility Fund employees | 45 | |
| Opelika Power Services: | | |
| Telecommunications: | | |
| Head End Technician | 1 | |
| Field Service Technician | 5 | |
| Manager of Marketing / Communication | 1 | |
| Network Engineer | 2 | |
| Senior Network Engineer | 1 | |
| Total Telecommunications Fund employees | 10 | |
| Total Opelika Power Services employees | 55 | |

City of Opelika

Annual Budget

Fiscal year ending September 30, 2018

Human Resources:

| | <u>Budgeted Positions</u> | |
|--|-----------------------------------|----------------------------|
| | <u>Full</u> <u>Time</u> ESG | <u>Part</u> <u>Time</u> |
| 1965 Sewer System Fund: | | |
| Total 1965 Sewer System Fund employees | <u>0</u> | |
| Solid Waste Collection Fund: | | |
| Solid Waste Director | 1 | |
| Administrative Clerk | 1 | |
| Solid Waste Supr/Sanitation Officer | 1 | |
| Knuckleboom Operator | 4 | |
| Motor Vehicle Operator | 2 | |
| Refuse Equipment Operator | 8 | |
| Senior Refuse Operator | 1 | |
| Solid Waste Superintendent | 1 | |
| Solid Waste Maintenance Coordinator | 1 | |
| Solid Waste Collection Fund Recycling: | | |
| Motor Vehicle Operator | 1 | |
| Solid Waste Worker | <u>2</u> | |
| Total Solid Waste Employees | <u>23</u> | <u>0</u> |
| Total Enterprise Funds employees | <u>78</u> | <u>0</u> |
| Total City of Opelika employees | <u><u>356</u></u> | <u><u>18</u></u> |

GENERAL FUND CAPITAL OUTLAY - FY 2018
EXHIBIT A

| | <u>No.</u> | <u>Unit Price</u> | <u>Total</u> | |
|---|------------|-------------------|------------------------|---|
| <u>ADMINISTRATION</u> | | | | |
| Tahoe | 1 | \$ 55,000.00 | \$ 55,000.00 | |
| <u>POLICE</u> | | | | |
| Tahoes | 5 | \$ 43,000.00 | \$ 215,000.00 | |
| Ford F-150 Crew Cab Pickup | 2 | \$ 38,000.00 | \$ 76,000.00 | |
| Rifles | 2 | \$ 7,430.75 | \$ 14,861.50 | |
| In-Car Camera Systems | 2 | \$ 6,000.00 | \$ 12,000.00 | |
| Police Station | 1 | \$ 3,690,655.00 | \$ 3,690,655.00 | |
| | | | <u>\$ 4,008,516.50</u> | |
| <u>FIRE</u> | | | | |
| 2017 Ford F-150 Extended Cab pickup truck | 2 | \$ 27,000.00 | \$ 54,000.00 | Replace 1999 Ford F-150 |
| OFD - Management Software - ImageTrend | 1 | \$ 85,000.00 | \$ 85,000.00 | Image Trend Fire Management + CrewSense |
| | | | <u>\$ 139,000.00</u> | |
| <u>INFO TECH</u> | | | | |
| Cisco Switches | 2 | \$ 25,000.00 | \$ 50,000.00 | Replace older Cisco Switches that are end of life |
| Camera System (City Wide) | 1 | \$ 100,000.00 | \$ 100,000.00 | City Building Camera System |
| Intelligent Street Lights | 2 | \$ 150,000.00 | \$ 300,000.00 | Street light expansion |
| OPD/OFD Laptop upgrade | 1 | \$ 300,000.00 | \$ 300,000.00 | Replace current OPD laptops - 5 years old |
| Paks and Rec Software | 3 | \$ 7,333.33 | \$ 22,000.00 | MUNIS - Tyler Parks and Rec |
| Batteries | 1 | \$ 36,000.00 | \$ 36,000.00 | Building UPS Batteries |
| | | | <u>\$ 808,000.00</u> | |
| <u>INSPECTIONS</u> | | | | |
| Nissan Frontier | 1 | \$ 23,017.99 | \$ 23,017.99 | Replace Truck |
| Update office furniture | 1 | \$ 5,000.00 | \$ 5,000.00 | |
| | | | <u>\$ 28,017.99</u> | |
| <u>PARKS AND RECREATION</u> | | | | |
| Pickup truck | 1 | \$ 27,000.00 | \$ 27,000.00 | |
| Replace 2 treadmills and 2 recumbent bike | 1 | \$ 17,000.00 | \$ 17,000.00 | |
| Skate Park | 1 | \$ 175,000.00 | \$ 175,000.00 | |
| | | | <u>\$ 219,000.00</u> | |

GENERAL FUND CAPITAL OUTLAY - FY 2018
EXHIBIT A

| | <u>No.</u> | <u>Unit Price</u> | <u>Total</u> |
|------------------------------------|------------|-------------------|-------------------------------|
| <u>PLANNING</u> | | | |
| Remodel Planning Chambers | 1 | \$ 53,350.00 | \$ 53,350.00 |
| | | | <u>\$ 53,350.00</u> |
| <u>REVENUE</u> | | | |
| Pickup truck | 1 | \$ 23,018.00 | \$ 23,018.00 |
| | | | <u>\$ 23,018.00</u> |
| <u>PUBLIC WORKS</u> | | | |
| <u>Building Maintenance</u> | | | |
| Pickup Truck | 1 | \$ 22,500.00 | \$ 22,500.00 |
| Planning Commission Chairs | 1 | \$ 10,300.00 | \$ 10,300.00 |
| <u>Cemetery</u> | | | |
| 61" Mower | 1 | \$ 7,600.00 | \$ 7,600.00 |
| <u>Grounds Keeping</u> | | | |
| 61" Rear Discharge Mower | 2 | \$ 9,000.00 | \$ 18,000.00 |
| Crew Cab Dump Truck 650 Series | 1 | \$ 78,000.00 | \$ 78,000.00 |
| 2WD 56HP Tractor | 2 | \$ 22,000.00 | \$ 44,000.00 |
| Flail Mower | 2 | \$ 5,250.00 | \$ 10,500.00 |
| <u>Park Maintenance</u> | | | |
| Tractor with Loader | 1 | \$ 27,500.00 | \$ 27,500.00 |
| 61" Mower | 2 | \$ 7,600.00 | \$ 15,200.00 |
| <u>Streets</u> | | | |
| Sidewalk Refurbishing | 1 | \$ 200,000.00 | \$ 200,000.00 |
| Total Public Works | | | <u>\$ 433,600.00</u> |
| Resurfacing Streets | | | <u>\$ 1,500,000.00</u> |
| TOTAL CAPITAL OUTLAY | | | <u><u>\$ 7,267,502.49</u></u> |