

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

RESOLUTION NO. 243 -2014

ADOPTION OF ANNUAL BUDGET FOR 2014-2015

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, 2014, and ending September 30, 2015, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2014.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the

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Council meetings has indicated approval.

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

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

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

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

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

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

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

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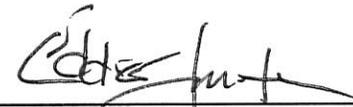
(15) The City Council finds and determines that it is necessary and in the public interest that OPS Telecom Fund establish a line of credit in the sum of three million, two hundred thousand dollars (\$3,200,000) from OPS Electric Fund. Accordingly, OPS Telecom Fund is hereby authorized to borrow from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

Adopted and Approved this the 16th day of September, 2014.

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 2015

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August 1, 2014

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, 2015, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, other special funds, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

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BUDGETARY PROCESS

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

BACKGROUND INFORMATION

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

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

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2015. To help us project

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the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for the fiscal year ending September 30, 2015, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

Due to the financial crisis which began in the fall of 2008 and subsequent years, changes in financial variables have occurred too fast for the behavior of the financial variables to be incorporated into the linear regression calculations. The basic assumption for time series analysis in the paragraph above does not hold true for the 2015 revenue projections. In fact, the process that generated the financial variables has been very unstable over the last four years and the instability is expected to continue at least into 2015. Actual revenues in several categories such as Sales and Use tax collections fell significantly below projections for the fiscal year 2009. Other revenues such as property taxes and lodging taxes have been level level since 2011. In 2012 we began seeing a small increase in growth of the city government's most significant revenues. Overall 2013 revenues showed increases in the range of 5% over 2012. 2014 revenues are showing increases that are level to 2% over 2013. In general, a level to 2% increase in revenues is expected from fiscal year 2014 actual revenues to fiscal year 2015.

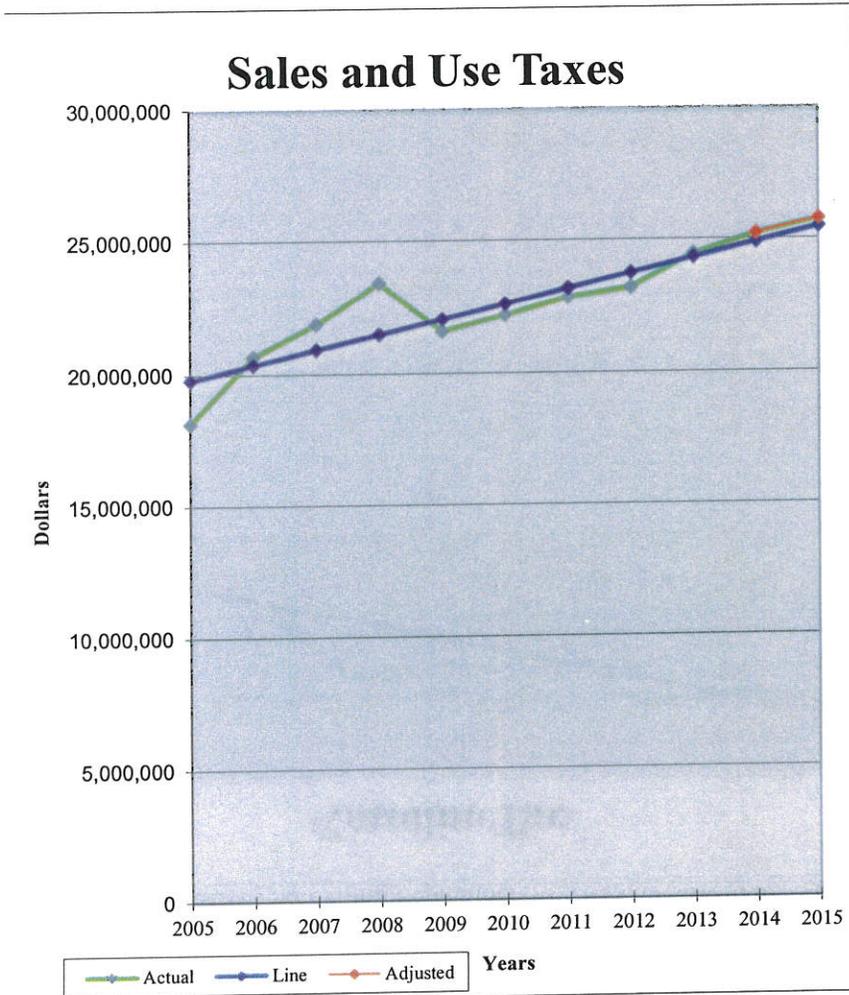
In order to be consistent with prior years' presentations, we will show the linear regression calculations below along with the revenue projections that we plan to use.

The City of Opelika 4% sales and use tax revenue forecast for fiscal year ending September 30, 2015, is \$25,747,000. The projection is based on expected sales tax revenues of \$25,203,000 in 2014 with an expected increase of 2.16% to \$25,747,000 in 2015. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately \$3,218,375 in 2015. The 1/2% of 3% sales tax is used to fund \$800,000 of the appropriation to the City Schools, \$360,000 committed to the Justice Center, with the remainder of the appropriation used for payment of the Sportsplex Center debt. The sales tax projection for 2015 includes an additional 5341% that was enacted in August of 2011. The 1% Sales Tax Increase is projected to be \$6,436,750 in 2015 and it is used to fund debt service for a new high school and other infrastructure and road construction projects.

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Year	Sales Tax ** Actual	Linear Regression Line	Sales Tax ** Actual % Increase
2005	18,141,775	19,795,149	
2006	20,671,973	20,360,486	13.95%
2007	21,890,952	20,925,824	5.90%
2008	23,418,387	21,491,162	6.98%
2009	21,588,173	22,056,499	-7.82%
2010	22,208,636	22,621,837	2.87%
2011	22,860,579	23,187,175	2.94%
2012	23,206,110	23,752,512	1.51%
2013	24,454,096	24,317,850	5.38%
2014 *	25,203,000	24,883,188	3.06%
2015	25,747,000	25,448,525	2.16%
Add: Manual Adjustment 2015		298,475	2.16%
Projection			25,747,000
Projection rounded			25,747,000
Previous year's projection			25,203,000
Percent increase (decrease) from previous year's projection			2.16%

** Original data adjusted for tax rate change in 2003 and 2011

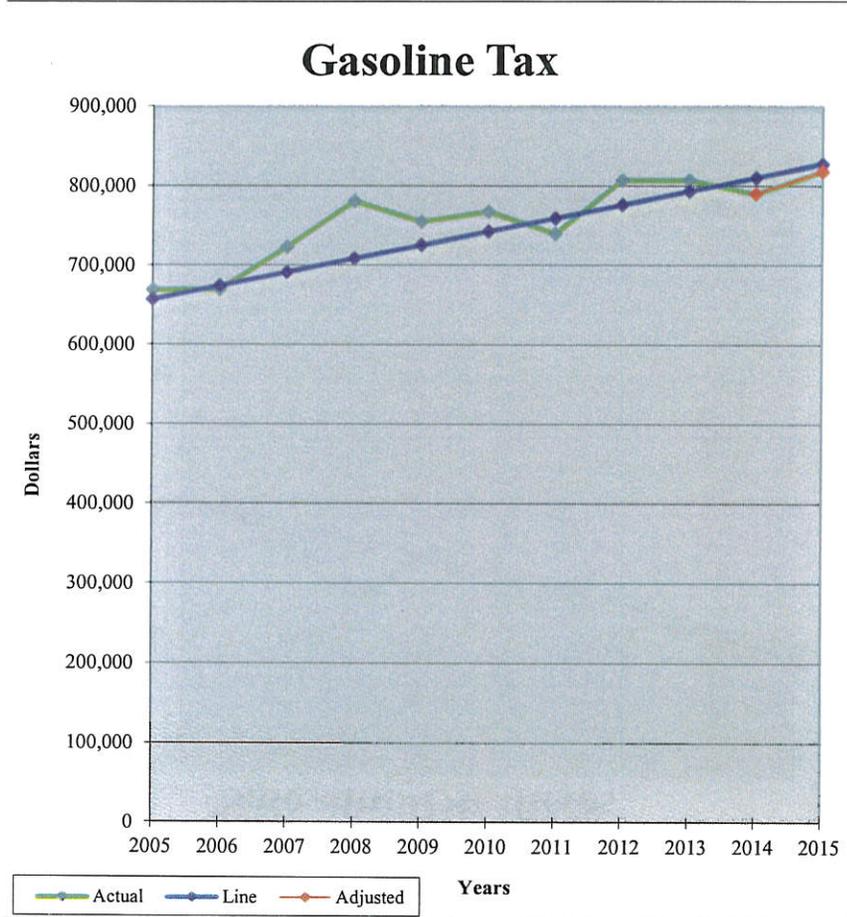
* Revised Sales and use tax projection based on June 2014.

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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, 2015, is \$818,000. This is a 3.54% increase from the expected 2014 Gasoline Tax revenue.



Year	Gasoline Tax Actual	Linear Regression Line	Gasoline Tax Actual % Increase
2005	669,355	657,358	
2006	669,924	674,379	0.09%
2007	723,393	691,401	7.98%
2008	781,029	708,422	7.97%
2009	754,950	725,443	-3.34%
2010	767,824	742,465	1.71%
2011	739,836	759,486	-3.65%
2012	807,269	776,507	9.11%
2013	807,269	793,529	0.00%
2014 *	790,000	810,550	-2.14%
2015	818,000	827,572	4.76%
Less: Manual Adjustment 2015			
		-9,572	
		818,000	3.54%
Projection			818,000
Projection rounded to nearest thousand			818,000
Previous year's projection			839,000
Percent increase or -decrease from previous year's projection			-2.50%

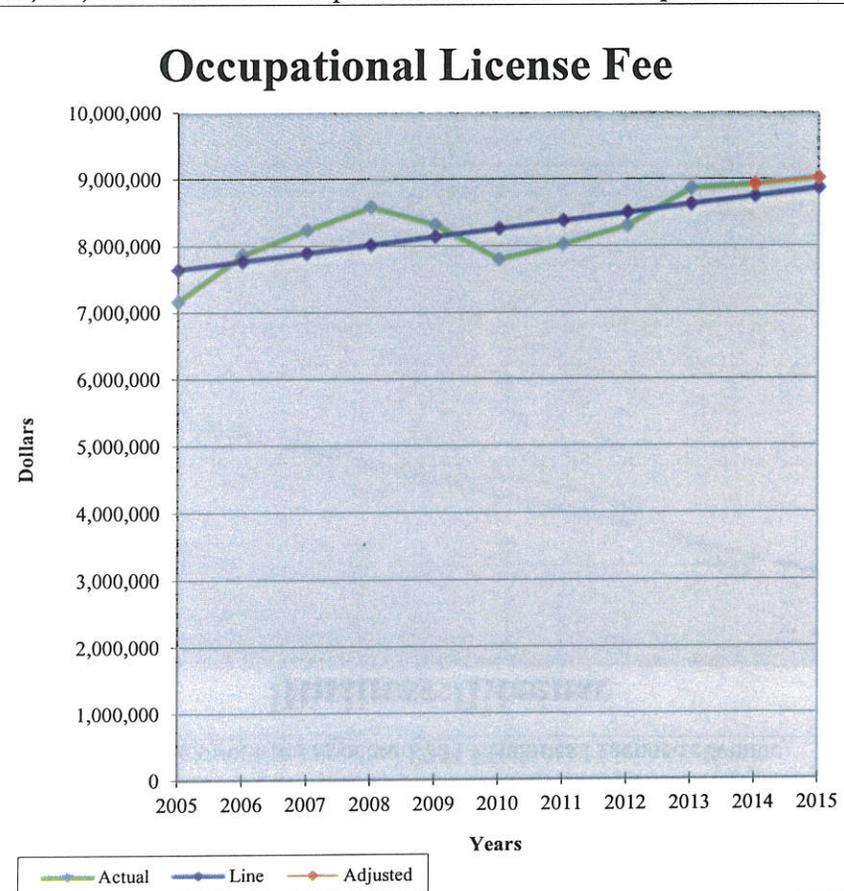
* Revised Gasoline tax projection based on June 2014

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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, 2015, is \$9,029,000 This is a 1.12% percent increase from the expected 2014 Occupational License Fee.



Year	Occupation Fee ** Actual	Linear Regression Line	Occupation Fee ** Actual % Increase
2005	7,166,522	7,655,160	
2006	7,874,160	7,777,717	9.87%
2007	8,243,007	7,900,273	4.68%
2008	8,589,125	8,022,829	4.20%
2009	8,328,026	8,145,385	-3.04%
2010	7,806,686	8,267,941	-6.26%
2011	8,028,982	8,390,498	2.85%
2012	8,317,240	8,513,054	3.59%
2013	8,872,885	8,635,610	6.68%
2014 *	8,929,000	8,758,166	0.63%
2015	9,029,000	8,880,722	-0.54%
Add: Manual Adjustment		148,278	
2015		9,029,000	1.12%
Projection			9,029,000
Projection rounded to nearest thousand			9,029,000
Previous year's projection			8,929,000
Percent increase or -decrease from previous year's projection			1.12%

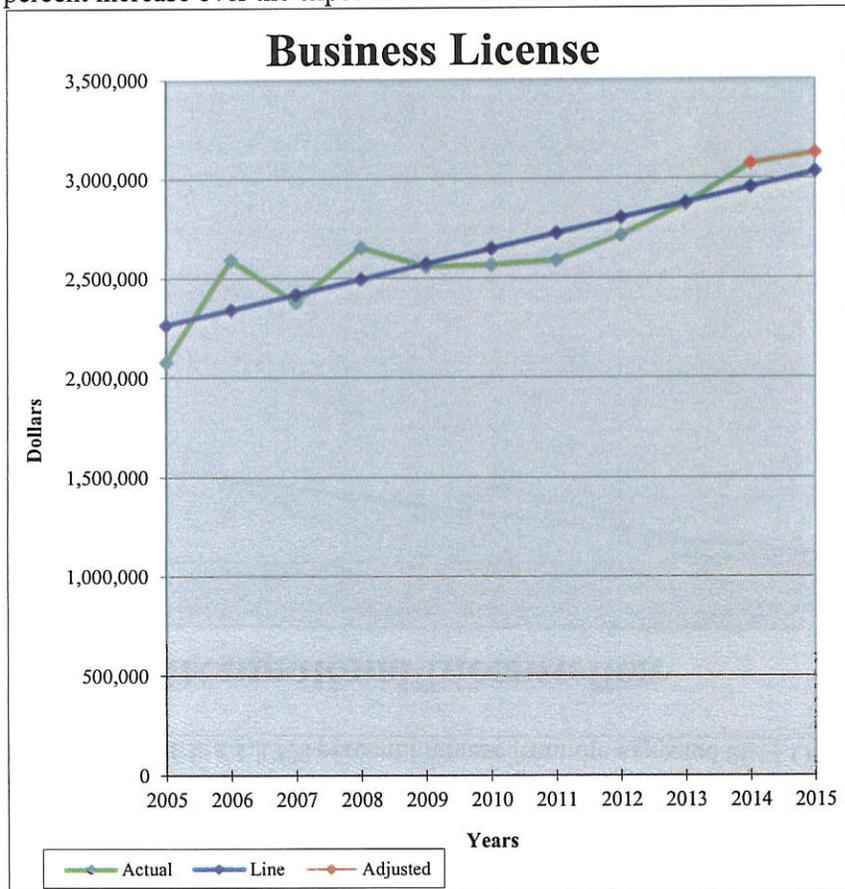
* Revised Occupation fee projection based on June 2014.

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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, 2015, is \$3,128,000. This is a 1.76% percent increase over the expected 2014 Business License revenue.



Year	Business License Actual	Linear Regression Line	Business License Actual % Increase
2005	2,078,943	2,265,626	
2006	2,593,741	2,342,431	24.76%
2007	2,379,095	2,419,236	-8.28%
2008	2,653,764	2,496,041	11.55%
2009	2,557,723	2,572,846	-3.62%
2010	2,567,296	2,649,651	0.37%
2011	2,590,194	2,726,456	0.89%
2012	2,715,997	2,803,261	4.86%
2013	2,872,732	2,880,066	5.77%
2014 *	3,074,000	2,956,871	7.01%
2015	3,128,000	3,033,676	-1.31%
Add: Manual Adjustment		94,324	
2015		3,128,000	1.76%
Projection			3,128,000
Projection rounded to nearest thousand			3,128,000
Previous year's projection			2,984,000
Percent increase or -decrease from previous year's projection			4.83%

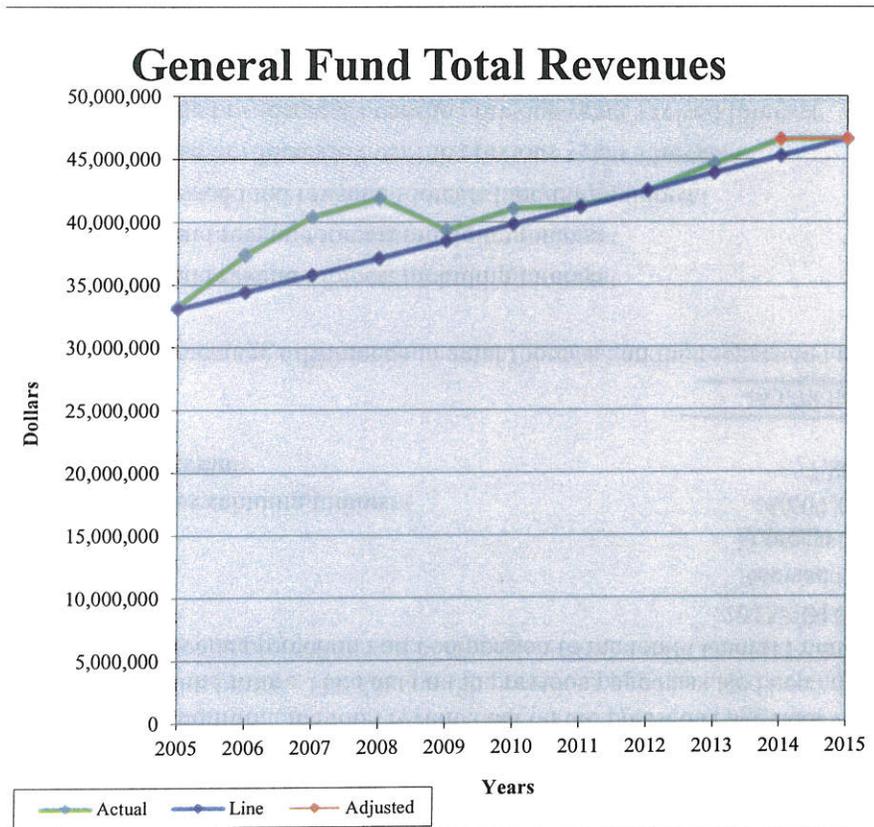
* Revised Business License projection based on June 2014.

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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, 2013, actual amounts and/or the fiscal year ending September 30, 2014, revised projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2015, is \$46,670,616. This is a 0.15% increase over the 2014 revenue projection. Interest revenue are not included in the projection calculations below.



Year	Revenues Actual	Linear Regression Line	Revenues Actual % Increase
2005	33,290,437	33,071,464	
2006	37,415,243	34,427,460	12.39%
2007	40,447,286	35,783,456	8.10%
2008	41,940,395	37,139,452	3.69%
2009	39,373,875	38,495,448	-6.12%
2010	41,087,890	39,851,445	4.35%
2011	41,352,043	41,207,441	0.64%
2012	42,527,425	42,563,437	2.84%
2013	44,697,834	43,919,433	5.10%
2014 *	46,601,000	45,275,429	4.26%
2015	46,671,000	46,631,425	0.15%
Add: Manual Adjustment		39,191	
2015		46,670,616	0.15%
Projection			46,670,616
Projection rounded to nearest thousand			46,671,000
Previous year's projection			45,302,000
Percent increase or -decrease			3.02%

* Revised Total Revenue projection based on June 2014.

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

	2013-2014 Revised <u>Forecast</u>	2013-2014 <u>Forecast</u>	2014-2015 <u>Forecast</u>	2014-2015 <u>Regression</u>	2014-2015 <u>Difference</u>
Total revenues excluding interest	46,601,000	45,301,500	46,671,000	46,631,425	(39,575)
Interest revenue	77,800	85,000	92,000	92,000	-
	<u>46,678,800</u>	<u>45,386,500</u>	<u>46,763,000</u>	<u>46,723,425</u>	<u>(39,575)</u>
2014-2015 percentage difference in actual forecast and the regression analysis					<u>-0.08%</u>
2014-2015 total revenue forecast including interest					<u>46,763,000</u>
2013-2014 total revenue forecast including interest					<u>45,386,500</u>
2013-2014 revised total revenue forecast including interest					<u>46,678,800</u>
Percent increase or -decrease over the previous year's forecast					<u>3.03%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>0.18%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2015, is \$56,000. This year's projection is 4% less than last year's projection. This projection is based on actual revenues of \$57,259 and \$56,764 in fiscal years 2012 and 2013 respectively, along with the 2014 expected revenue of \$58,000. This fund includes the Five cent Gasoline Tax.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2015, is \$75,000. This is a 0.0% increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 73,475 and 72,541, in fiscal years 2012 and 2013 respectively, along with the 2014 expected revenue of \$74,000.

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The Alabama Trust Fund projection for the fiscal year ending September 30, 2015, is \$596,000. This is an increase from last year's projection. This projection is based on actual revenues of \$225,087 and 597,005, in fiscal years 2012 and 2013.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2015, is \$0. This is a \$0 decrease from the previous year's projection. This projection is based on actual interest revenues which have continued to decline for the last five years. To maintain the fund principal, interest earnings will not be spent this year.

The Electric Utility Fund (Opelika Power Services) electric sales projection for September 30, 2015, is based on three year average Kwh sales and purchases. Sales and Purchase cost per Kwh are based on 2013 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>2015</u>	YTD <u>2014</u>	Actual <u>2013</u>	Actual <u>2012</u>	Actual <u>2011</u>
Electric charges for services	35,938,000	26,454,836	34,131,980	35,271,849	34,627,311
Cost of Power purchased	<u>24,635,000</u>	<u>18,758,231</u>	<u>24,635,418</u>	<u>25,298,292</u>	<u>25,316,427</u>
Electric charges in excess of power purchased	<u>11,303,000</u>	<u>7,696,605</u>	<u>9,496,562</u>	<u>9,973,557</u>	<u>9,310,884</u>
 Cost of power purchased as a percent of electric charges for services	 <u>68.55%</u>	 <u>70.91%</u>	 <u>72.18%</u>	 <u>71.72%</u>	 <u>73.11%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2015, is \$4,050,000. This projection is an increase of 3.74% over the 2014 budget. The 2015 projection includes \$248,000 for sewer assessment fees, \$17,000 for industrial sewer charges and \$3,687,000 for sewer service charges.

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The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2015, is \$2,500,000. This projection is based on Solid Waste Collection Fund service charges through June 2014 and includes an increase of \$1 a month fee for residential containers and \$3 increase for commercial containers. The fee increase is projected to be \$50,000 annually.

In 2015 the Telecommunications Fund includes budgeted revenue of \$4,232,592.

FINANCIAL INFORMATION

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

OTHER INFORMATION

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

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

Sincerely,

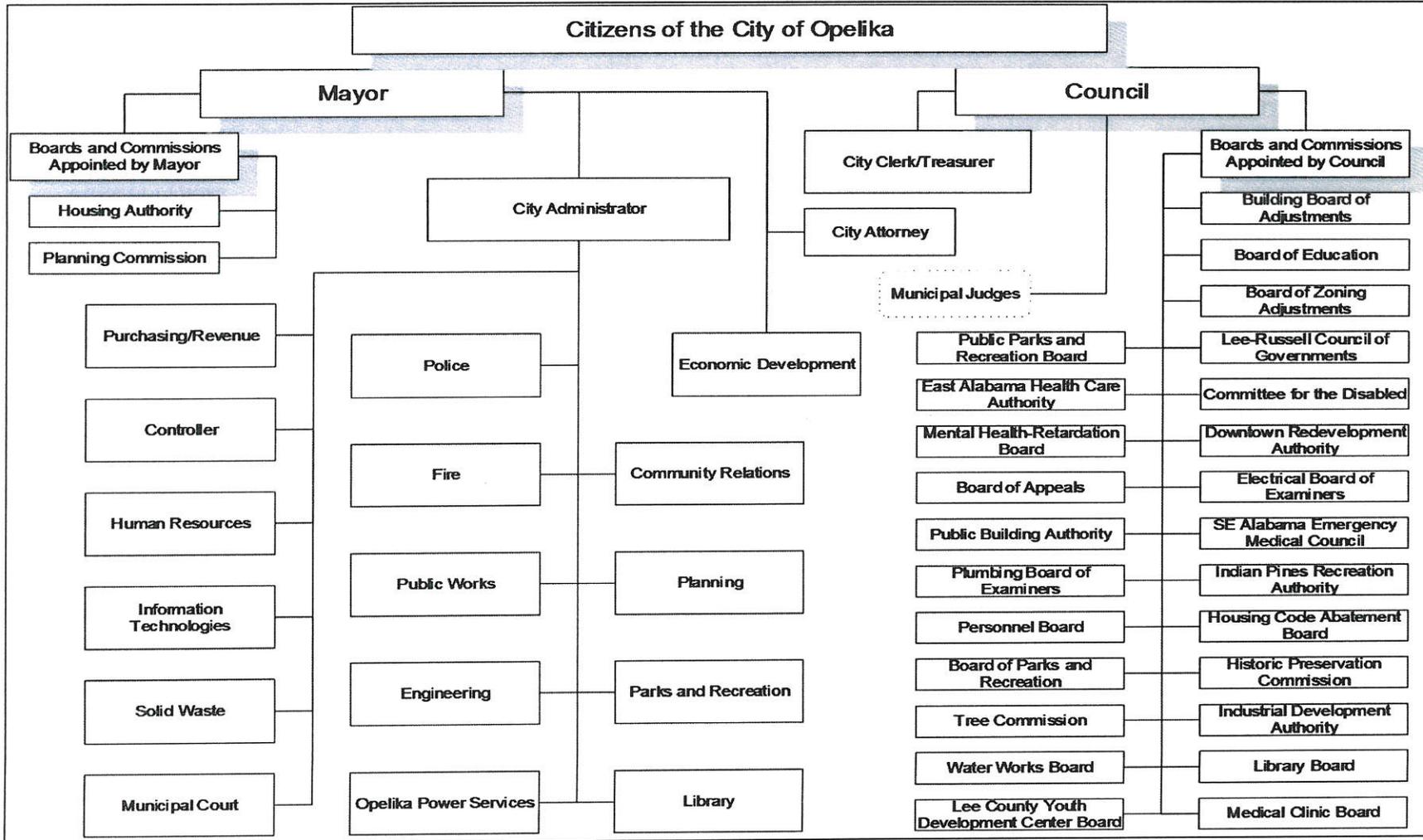


Robert M Price, CPA
Controller

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Officials of the City of Opelika

Mayor
Council member, ward 1
Council member, ward 2
Council member, ward 3
Council President, ward 4
Council member, ward 5
Municipal Judge
Associate Judge
Public Defender
City Attorney
City Clerk/Treasurer
Controller
Chief Technology Officer
Human Resources Director
Planning Director
Purchasing Agent/Revenue Manager
Chief of Police
Fire Chief
City Engineer
Library Director
Parks and Recreation Director
Opelika Power Services Director
Economic Development Director
Community Relations Officer

Gary Fuller
Patricia A. Jones
Larry D. Gray
Dozier H. Smith T
Charles E. Smith, Jr.
David Canon
H. Kenneth Wilkes
Ben Hand
M. Joann Camp
Guy F. Gunter, III
Robert G. Shuman
Robert M. Price
Stephen N. Dawe
Lisa McLeod
Gerald E. Kelley
Lillie Finley
John H. McEachern III
Gene T. Adkins
Scott H. Parker
Susan M. Delmas
Samuel S. Bailey, Jr.
David Horton
Lori B. Huguley
Jan H. Gunter

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Budget Section

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Fiscal year ending September 30, 2015

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	46,670,616	9,669,984	145,000	46,618,592	103,104,192
Non-operating revenues				1,398,000	1,398,000
Other financing sources	<u>3,233,695</u>	<u>3,430,375</u>	<u>2,424,475</u>	<u>355,936</u>	<u>9,444,481</u>
 Total revenues	 <u>49,904,311</u>	 <u>13,100,359</u>	 <u>2,569,475</u>	 <u>48,372,528</u>	 <u>113,946,673</u>
 Departmental expenditures	 30,220,728	 3,703,000	 2,569,475	 43,421,544	 79,914,747
Appropriations	4,280,994	5,338,527			9,619,521
Capital outlay	2,388,100	727,000	-		3,115,100
Debt service	7,059,352				7,059,352
Non-operating expenses				2,197,082	2,197,082
Transfers-out	<u>4,952,786</u>	<u>3,331,832</u>	<u>-</u>	<u>2,920,964</u>	<u>11,205,582</u>
 Total expenditures	 <u>48,901,960</u>	 <u>13,100,359</u>	 <u>2,569,475</u>	 <u>48,539,590</u>	 <u>113,111,384</u>
 Total revenues over (under) total expenditures	 1,002,351	 -	 -	 (167,062)	 835,289

City of Opelika

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Fiscal year ending September 30, 2015

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

Adjustments to obtain estimated funds flow:

Add:					
Depreciation				4,200,000	4,200,000
Debt Proceeds				3,010,543	3,010,543
Subtract:					
Funds committed for fire truck	200,000				
Fixed Assets				1,375,351	1,375,351
System Expansion				8,093,130	8,093,130
Line of credit from Electric to Telecommunications				3,010,543	3,010,543
Debt principal payments	-			<u>575,000</u>	<u>575,000</u>
Projected increase or (decrease) in funds	802,351	-	-	(6,010,543)	(5,008,192)
Projected fund balance, beginning of year	<u>32,142,168</u>	<u>9,730,600</u>	<u>599,361</u>	<u>14,487,220</u>	<u>56,959,350</u>
Projected fund balance, end of year	32,944,519	9,730,600	599,361	8,476,677	51,951,158

* 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

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Fiscal year ending September 30, 2015

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

Less: Fund balance non-spendable/restricted/committed/assigned/encumbered:

				-
				-
Encumbered for future expenditures	3,383,913	112,168	14,810	3,856,749
Fund balance other than unassigned	9,477,239	9,618,432	584,551	-
Unassigned fund balance, end of year	20,083,367	-	-	4,619,928
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	4,990,431	-	-	4,661,859
	15,092,936	-	-	(41,931)
				15,251,005

* 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

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Fiscal year ending September 30, 2015

Computation of estimated funds available: Proprietary Fund Types:	Electric Utility	Sewer Fund	Solid Waste	Telecom Fund	Proprietary Fund type
Cash	15,904,692	2,174,363	138,482	530,917	18,748,454
Accounts Receivable	3,316,661	268,915	97,665	141,914	3,825,155
Due from other funds	<u>34,634</u>	<u>471,492</u>	<u>-</u>	<u>-</u>	<u>506,126</u>
Total	<u>19,255,987</u>	<u>2,914,770</u>	<u>236,147</u>	<u>672,831</u>	<u>23,079,735</u>
Accounts/Deposits payable	6,428,162	10	87,780	72,308	6,588,260
Due to other funds	397,710	-	55,926	170,677	624,313
Due to other governments	-	-	-	-	-
Accrued payroll	190,855	-	58,382	21,171	270,408
Bonds payable - current	-	510,000	-	-	510,000
Interest payable	<u>475,112</u>	<u>124,422</u>	<u>-</u>	<u>-</u>	<u>599,534</u>
Total	<u>7,491,839</u>	<u>634,432</u>	<u>202,088</u>	<u>264,156</u>	<u>8,592,515</u>
Estimated funds available	11,764,148	2,280,338	34,059	408,675	14,487,220
Reserves and encumbrances, estimated	<u>2,782,567</u>	<u>522,788</u>	<u>201</u>	<u>203,004</u>	<u>3,508,560</u>
Estimated unassigned funds available	<u>8,981,581</u>	<u>1,757,550</u>	<u>33,858</u>	<u>205,671</u>	<u>10,978,660</u>
Ten percent of projected revenues	<u>3,593,800</u>	<u>396,000</u>	<u>250,000</u>	<u>422,059</u>	<u>4,661,859</u>

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

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Annual Budget
Fiscal year ending September 30, 2015

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Annual Budget
Fiscal year ending September 30, 2015

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, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	17,709,146	23,206,110	24,454,096	18,751,014	25,747,000
Property:					
Property	3,058,746	3,013,106	3,028,017	2,932,075	3,034,000
Payments in lieu of taxes	3,404	8,904	9,760	-	9,000
	<u>3,062,150</u>	<u>3,022,010</u>	<u>3,037,777</u>	<u>2,932,075</u>	<u>3,043,000</u>
Other:					
Gasoline	739,836	807,269	818,099	585,175	818,000
Cigarette	97,401	97,852	89,075	60,788	89,000
Wine	24,443	24,715	23,709	17,685	25,000
Rental	417,000	399,286	439,466	376,743	439,000
	<u>1,278,680</u>	<u>1,329,122</u>	<u>1,370,349</u>	<u>1,040,391</u>	<u>1,371,000</u>
Total taxes	<u>22,049,976</u>	<u>27,557,242</u>	<u>28,862,222</u>	<u>22,723,480</u>	<u>30,161,000</u>
Special assessments:	<u>19,211</u>	<u>42,456</u>	<u>11,211</u>	<u>7,492</u>	<u>10,000</u>
Licenses and permits:					
Occupational	<u>8,028,982</u>	<u>8,317,240</u>	<u>8,872,885</u>	<u>6,701,867</u>	<u>9,029,000</u>
Business:					
General	2,590,194	2,715,997	2,872,733	2,973,630	3,148,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Lodging	487,602	561,287	624,300	461,355	618,000
Franchise fee	95,934	78,444	67,747	79,861	67,000
	<u>3,173,730</u>	<u>3,355,728</u>	<u>3,564,780</u>	<u>3,514,846</u>	<u>3,833,000</u>
Telecommunication fees	14,000	22,000	10,000	11,000	9,000
Permits and inspections	267,560	412,047	354,038	339,309	440,000
	<u>281,560</u>	<u>434,047</u>	<u>364,038</u>	<u>350,309</u>	<u>449,000</u>
Total licenses and permits	<u>11,484,272</u>	<u>12,107,015</u>	<u>12,801,703</u>	<u>10,567,022</u>	<u>13,311,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	97,813	97,666	98,839	75,684	112,000
Shared state revenue:					
Bank excise tax	17,544	86,057	102,713	-	119,000
Business privilege tax	70,210	70,736	71,267	71,801	71,000
State asset forfeiture	20,833	12,418	20,034	10,009	-
Share of liquor tax profits	81,700	105,960	111,659	90,855	118,000
	<u>190,287</u>	<u>275,171</u>	<u>305,673</u>	<u>172,665</u>	<u>308,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	28,872	28,872	27,616	26,793	27,616
Other:					
Federal	-	-	-	-	-
State	62,857	30,293	30,958	16,349	-
Lee County	20,000	10,000	10,000	-	10,000

City of Opelika

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Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
	82,857	40,293	40,958	16,349	10,000
Total intergovernmental revenue	399,829	442,002	473,086	291,491	457,616
Charges for services:					
General Government:					
Other	21,826	25,082	26,507	13,073	23,000
Public safety:					
Highway Safety Program	19,732	17,302	-	-	-
Board of Education	12,000	12,855	12,000	12,000	11,000
Housing Authority	70,000	70,000	52,500	35,000	-
Communications / E911	30,000	42,500	40,000	92,000	40,000
Water Works Board	21,666	21,991	-	-	-
Auburn University	59,493	43,572	60,423	41,725	60,000
City of Auburn	1,223	1,683	-	-	-
Towing, firecalls, Training, EMS	1,438	897	2,401	3,196	-
	215,552	210,800	167,324	183,921	111,000
Public Works:					
Clearing and grading - other	73,374	77,697	50,415	58,557	27,000
Health:					
Graves and monuments	95,500	114,600	112,902	87,700	113,000
Cemetery Vases and Markers	5,069	4,598	3,356	1,761	1,000
	100,569	119,198	116,258	89,461	114,000
Culture and recreation:					
Entry fees and concessions	1,327,379	1,332,552	1,390,847	1,055,673	1,362,000
Total charges for service	1,738,700	1,765,329	1,751,351	1,400,685	1,637,000

City of Opelika

Annual Budget

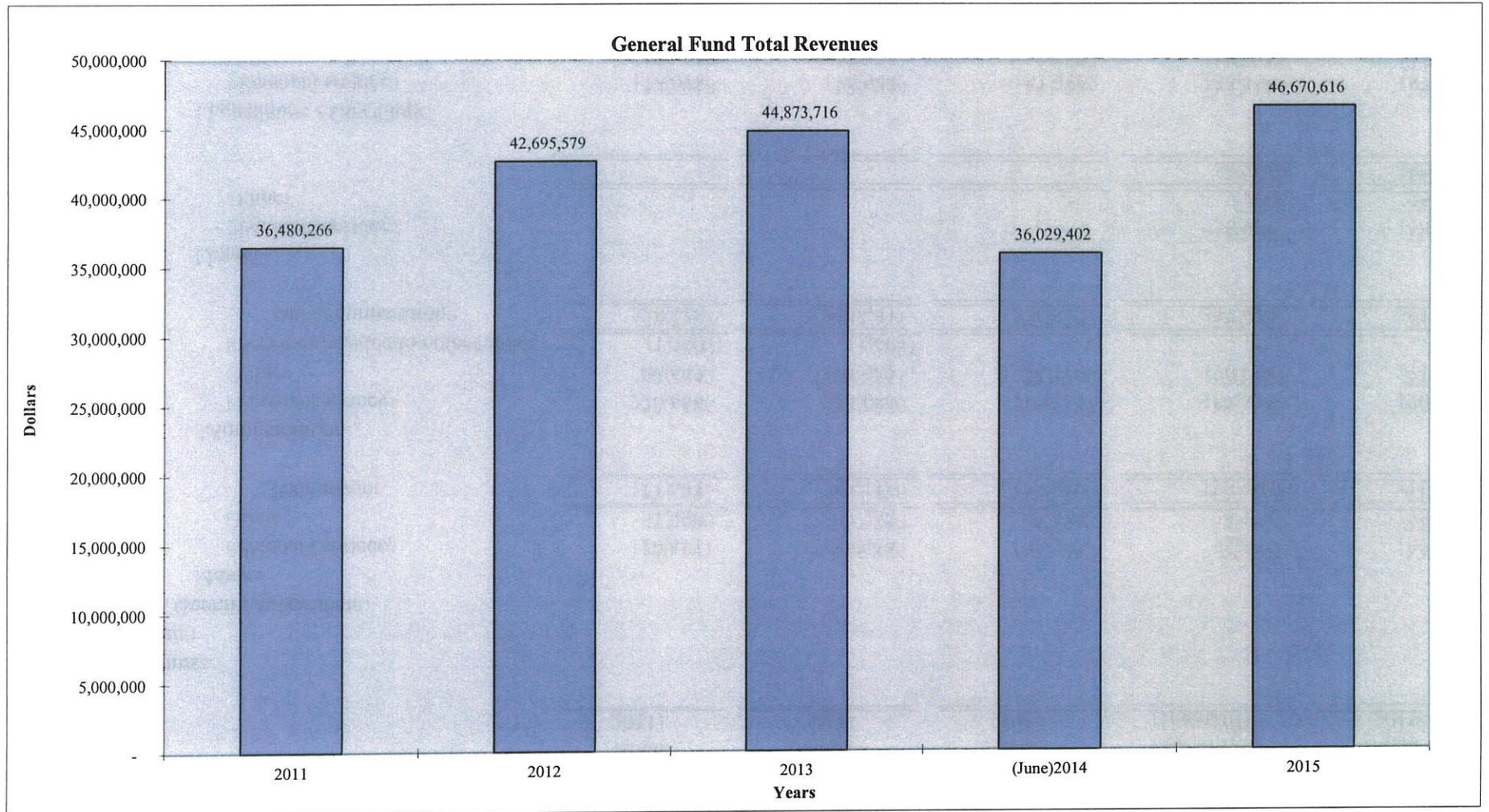
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Fines and forfeits:					
Public safety:					
Fines and costs	447,719	421,068	587,711	590,850	775,000
Culture and recreation:					
Fines	36,350	36,709	35,018	15,576	-
Total fines and forfeits	484,069	457,777	622,729	606,426	775,000
Miscellaneous revenues:					
Interest earnings	137,927	85,361	92,425	75,729	92,000
Other:					
Rental income	56,728	41,827	51,113	49,287	51,000
Contributions	21,037	28,010	17,300	3,815	-
Insurance Claims	1,879	22,506	12,156	25,430	-
Cemetery lots	58,280	82,250	85,500	52,750	86,000
Miscellaneous	28,358	63,804	92,920	225,795	90,000
Total miscellaneous revenues	166,282	238,397	258,989	357,077	227,000
Total miscellaneous revenues	304,209	323,758	351,414	432,806	319,000
Total revenues	36,480,266	42,695,579	44,873,716	36,029,402	46,670,616

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015



City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	120,191	125,866	132,252	98,591	137,260
Other	51,490	37,250	47,548	25,174	278,060
Total mayor	<u>171,681</u>	<u>163,116</u>	<u>179,800</u>	<u>123,765</u>	<u>415,320</u>
Administration:					
Personal services	220,686	225,080	149,187	187,580	120,030
Other	306,642	208,561	221,700	170,094	271,320
Services provided to other funds	(1,200)	(1,200)	-	-	-
Total administration	<u>526,128</u>	<u>432,441</u>	<u>370,887</u>	<u>357,674</u>	<u>391,350</u>
Legal:					
Personal services	-	-	-	50,997	114,436
Other	-	-	-	7,209	25,940
	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,206</u>	<u>140,376</u>
Legislative - City Clerk:					
Personal services	176,018	176,944	181,286	133,154	187,766
Other	176,518	185,251	186,893	117,914	238,830
Services provided to other funds	-	-	-	-	-
Total legislative	<u>352,536</u>	<u>362,195</u>	<u>368,179</u>	<u>251,068</u>	<u>426,596</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Expenditures:					
Current:					
General government:					
Other:					
Revenue:					
Personal services	501,264	233,347	214,909	159,717	180,646
Other	136,526	41,498	41,846	34,390	60,103
Services provided other funds	(380,500)	-	-	-	-
	<u>257,290</u>	<u>274,845</u>	<u>256,755</u>	<u>194,107</u>	<u>240,749</u>
Accounting:					
Personal services	362,801	354,334	370,312	278,172	449,346
Other	64,005	61,398	49,345	61,409	79,430
Services provided other funds	(95,039)	(99,658)	(90,909)	(93,904)	(159,528)
	<u>331,767</u>	<u>316,074</u>	<u>328,748</u>	<u>245,677</u>	<u>369,248</u>
Information Technologies:					
Personal services	468,724	490,519	554,999	440,071	658,373
Other	547,716	611,131	511,308	449,399	740,688
Services provided other funds	(193,305)	(167,852)	(208,610)	(171,949)	(173,924)
	<u>823,135</u>	<u>933,798</u>	<u>857,697</u>	<u>717,521</u>	<u>1,225,137</u>
Judicial:					
Personal services	225,679	235,146	244,241	175,396	260,026
Other	135,373	136,083	215,509	241,462	357,360
	<u>361,052</u>	<u>371,229</u>	<u>459,750</u>	<u>416,858</u>	<u>617,386</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Expenditures:					
Current:					
General government:					
Other:					
Human Resources administration:					
Personal services	188,945	194,744	166,972	161,340	308,763
Other	156,598	95,592	121,456	81,060	113,230
	<u>345,543</u>	<u>290,336</u>	<u>288,428</u>	<u>242,400</u>	<u>421,993</u>
Planning:					
Personal services	307,004	323,425	285,840	212,214	310,034
Other	67,924	75,716	27,615	18,415	42,990
Services provided to other fund	-	-	-	-	-
	<u>374,928</u>	<u>399,141</u>	<u>313,455</u>	<u>230,629</u>	<u>353,024</u>
Purchasing:					
Personal services	240,566	240,521	292,050	181,686	258,349
Other	9,494	7,926	24,576	26,459	22,270
Services provided to other fund	(24,415)	(63,168)	(68,314)	(47,867)	(75,374)
	<u>225,645</u>	<u>185,279</u>	<u>248,312</u>	<u>160,278</u>	<u>205,245</u>
Community Relations:					
Personal services	65,689	67,387	68,570	52,535	74,860
Other	53,259	45,904	56,972	35,478	66,250
	<u>118,948</u>	<u>113,291</u>	<u>125,542</u>	<u>88,013</u>	<u>141,110</u>

City of Opelika

Annual Budget

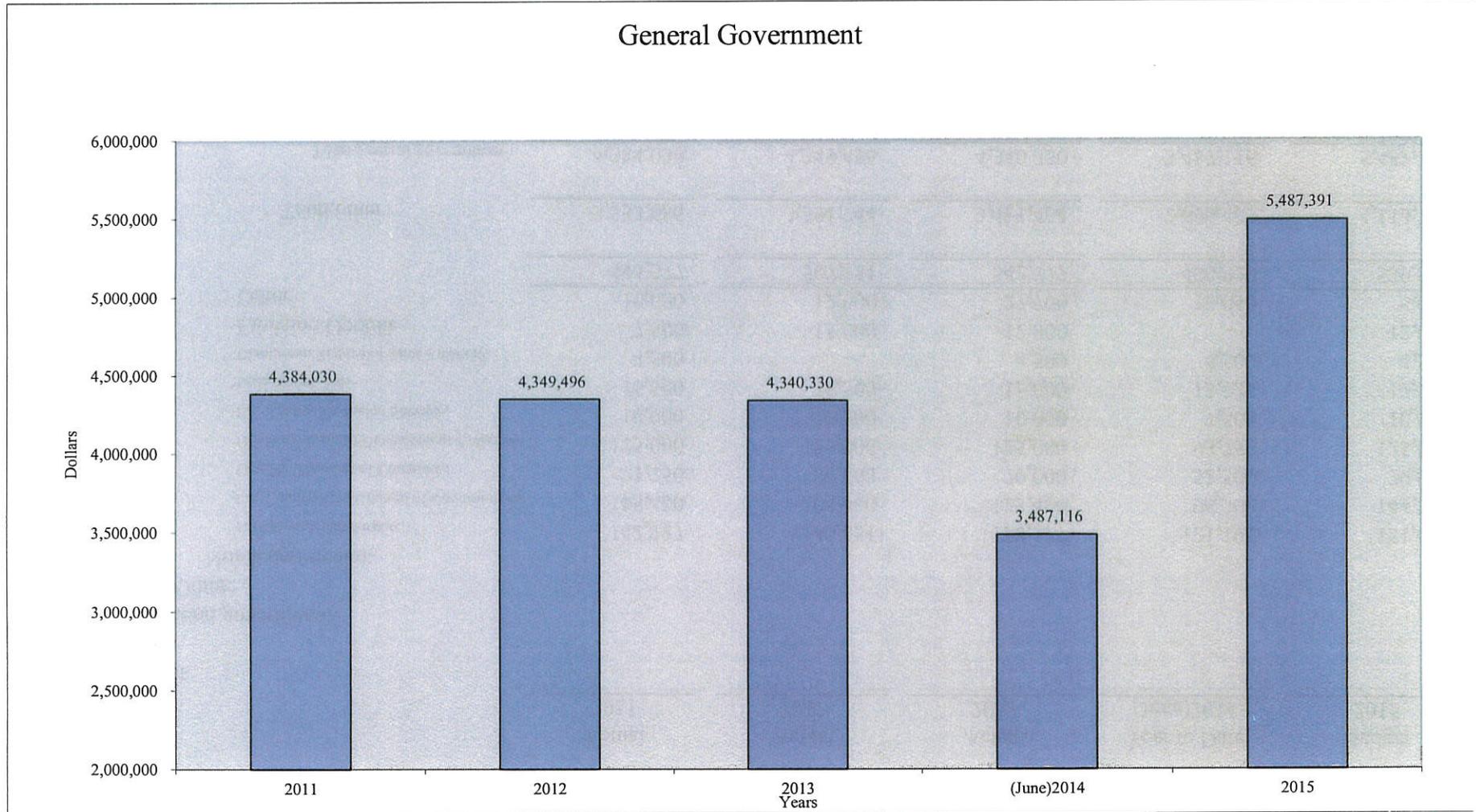
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Expenditures:					
Current:					
General government:					
Other:					
Nondepartmental:					
Auburn-Opelika Airport	142,227	140,851	150,177	121,195	151,647
Lee County Area Council of Governments	108,400	108,400	128,400	96,300	144,210
Opelika Chamber of Commerce	71,250	80,000	70,000	52,500	70,000
Opelika Industrial Development Authority	125,000	125,000	125,000	93,750	125,000
Lee County Extension Service	10,000	10,000	10,000	7,500	10,000
Main Street, Inc.	16,500	16,500	15,000	13,125	17,500
Downtown Redevelopment Authority	4,500	-	4,500	4,500	4,500
Envision Opelika	7,500	15,000	12,000	-	12,000
Other	10,000	12,000	27,700	12,050	5,000
	<u>495,377</u>	<u>507,751</u>	<u>542,777</u>	<u>400,920</u>	<u>539,857</u>
Total other	<u>3,333,685</u>	<u>3,391,744</u>	<u>3,421,464</u>	<u>2,696,403</u>	<u>4,113,749</u>
Total general government	<u>4,384,030</u>	<u>4,349,496</u>	<u>4,340,330</u>	<u>3,487,116</u>	<u>5,487,391</u>

City of Opelika

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Fiscal year ending September 30, 2015



City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

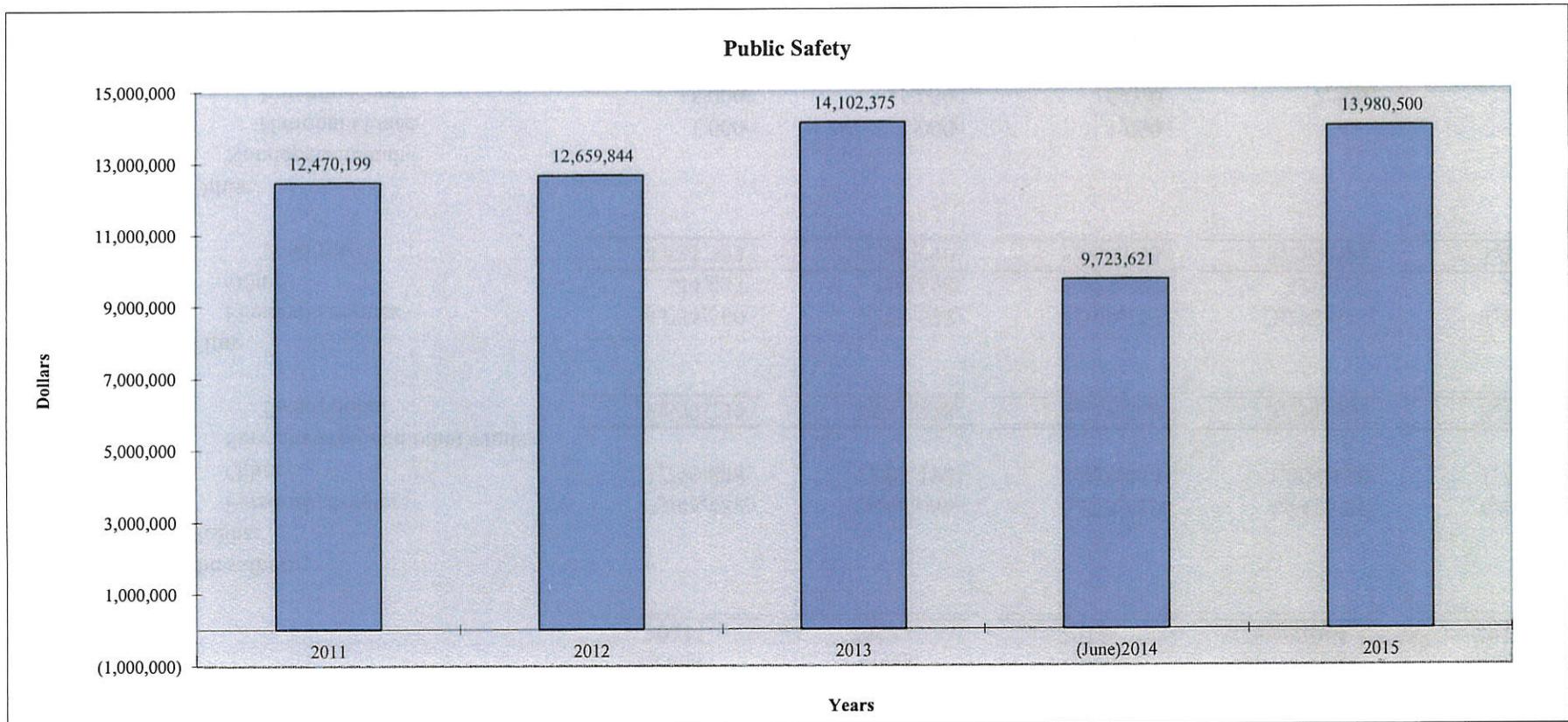
	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Public safety:					
Police:					
Personal services	5,846,482	6,044,086	6,273,419	4,747,726	6,821,748
Other	1,750,848	1,603,192	2,450,944	1,004,138	1,740,930
Services provided other funds	-	-	-	-	-
Total police	<u>7,597,330</u>	<u>7,647,278</u>	<u>8,724,363</u>	<u>5,751,864</u>	<u>8,562,678</u>
Fire:					
Personal services	4,076,560	4,201,532	4,509,103	3,292,647	4,525,751
Other	444,833	459,558	521,593	428,253	560,595
Total fire	<u>4,521,393</u>	<u>4,661,090</u>	<u>5,030,696</u>	<u>3,720,900</u>	<u>5,086,346</u>
Other:					
Nondepartmental:					
National Guard	1,000	1,000	1,000	-	-
Juvenile Court	15,000	15,000	15,000	7,500	10,000
Lee County Emergency Mgt	46,000	46,000	41,000	26,250	32,000
Emergency Medical Service	289,476	289,476	289,476	217,107	289,476
Other	-	-	840	-	-
Total other	<u>351,476</u>	<u>351,476</u>	<u>347,316</u>	<u>250,857</u>	<u>331,476</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Total public safety	12,470,199	12,659,844	14,102,375	9,723,621	13,980,500



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City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Public Works:					
Highways and streets:					
Personal services	5,389	5,296	5,353	4,393	9,035
Other	989,088	994,039	1,010,709	790,030	1,068,796
	<u>994,477</u>	<u>999,335</u>	<u>1,016,062</u>	<u>794,423</u>	<u>1,077,831</u>
Engineering:					
Personal services	339,273	342,664	335,955	226,196	358,605
Other	157,776	51,861	43,496	71,323	95,170
Services provided to other funds	-	-	-	-	-
	<u>497,049</u>	<u>394,525</u>	<u>379,451</u>	<u>297,519</u>	<u>453,775</u>
Other:					
Administration:					
Personal services	-	-	-	-	-
Other	315,273	314,966	320,499	250,137	342,724
Services provided other funds	-	-	-	-	-
	<u>315,273</u>	<u>314,966</u>	<u>320,499</u>	<u>250,137</u>	<u>342,724</u>
Cemetery:					
Personal services	-	-	-	-	-
Other	181,657	190,000	191,267	151,064	191,986
	<u>181,657</u>	<u>190,000</u>	<u>191,267</u>	<u>151,064</u>	<u>191,986</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

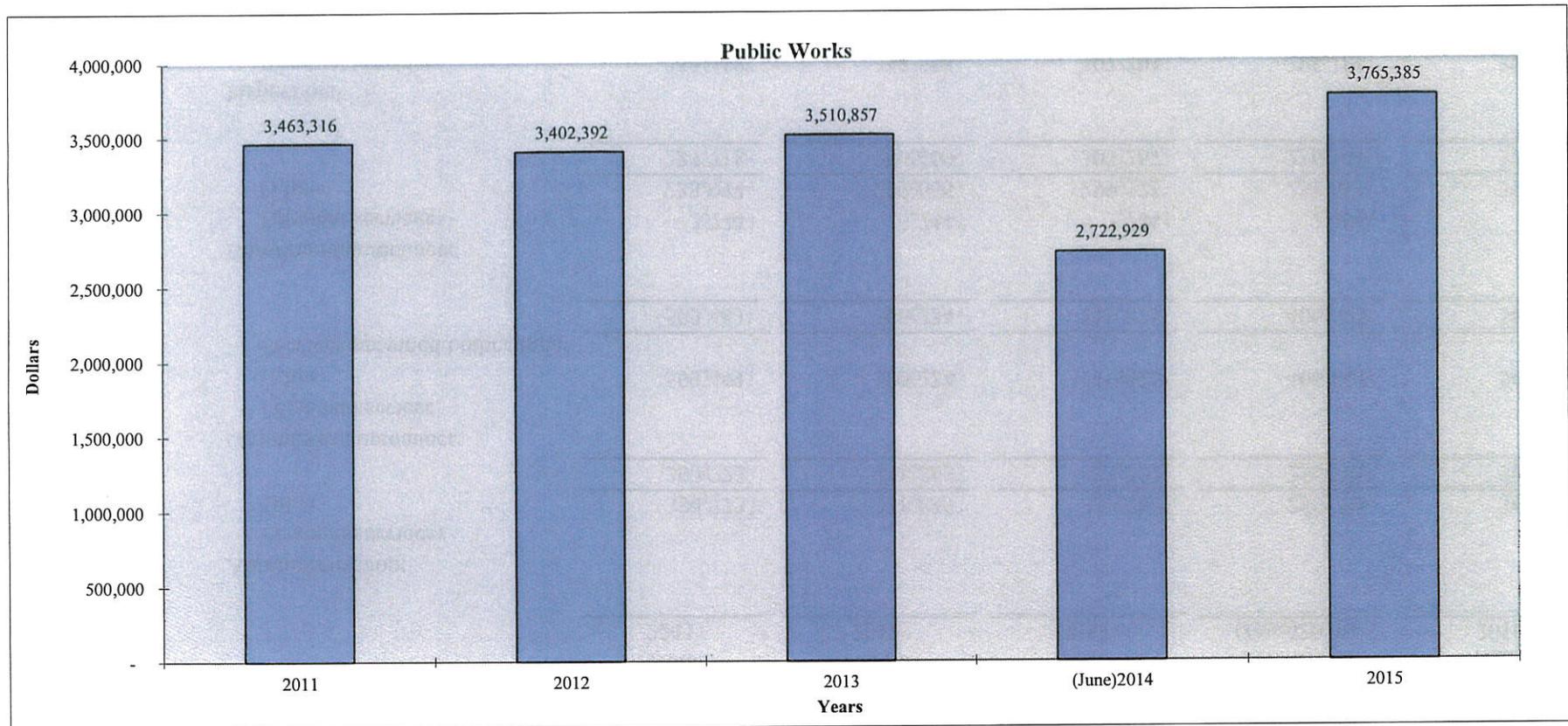
	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Automotive shop:					
Personal services	-	-	-	-	-
Other	304,723	318,853	333,202	255,785	346,102
	<u>304,723</u>	<u>318,853</u>	<u>333,202</u>	<u>255,785</u>	<u>346,102</u>
Grounds maintenance:					
Personal services	-	-	-	-	-
Other	502,491	506,234	519,825	406,605	543,066
Services provided other funds	-	-	-	-	-
	<u>502,491</u>	<u>506,234</u>	<u>519,825</u>	<u>406,605</u>	<u>543,066</u>
Building maintenance:					
Personal services	3,744	3,744	3,744	2,496	3,744
Other	283,974	292,665	299,523	233,651	317,897
	<u>287,718</u>	<u>296,409</u>	<u>303,267</u>	<u>236,147</u>	<u>321,641</u>
Inspection:					
Personal services	354,458	343,564	402,204	295,188	374,170
Other	25,470	38,506	45,080	36,061	114,090
	<u>379,928</u>	<u>382,070</u>	<u>447,284</u>	<u>331,249</u>	<u>488,260</u>
Total other	<u>1,971,790</u>	<u>2,008,532</u>	<u>2,115,344</u>	<u>1,630,987</u>	<u>2,233,779</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Total public works	3,463,316	3,402,392	3,510,857	2,722,929	3,765,385



City of Opelika

Annual Budget

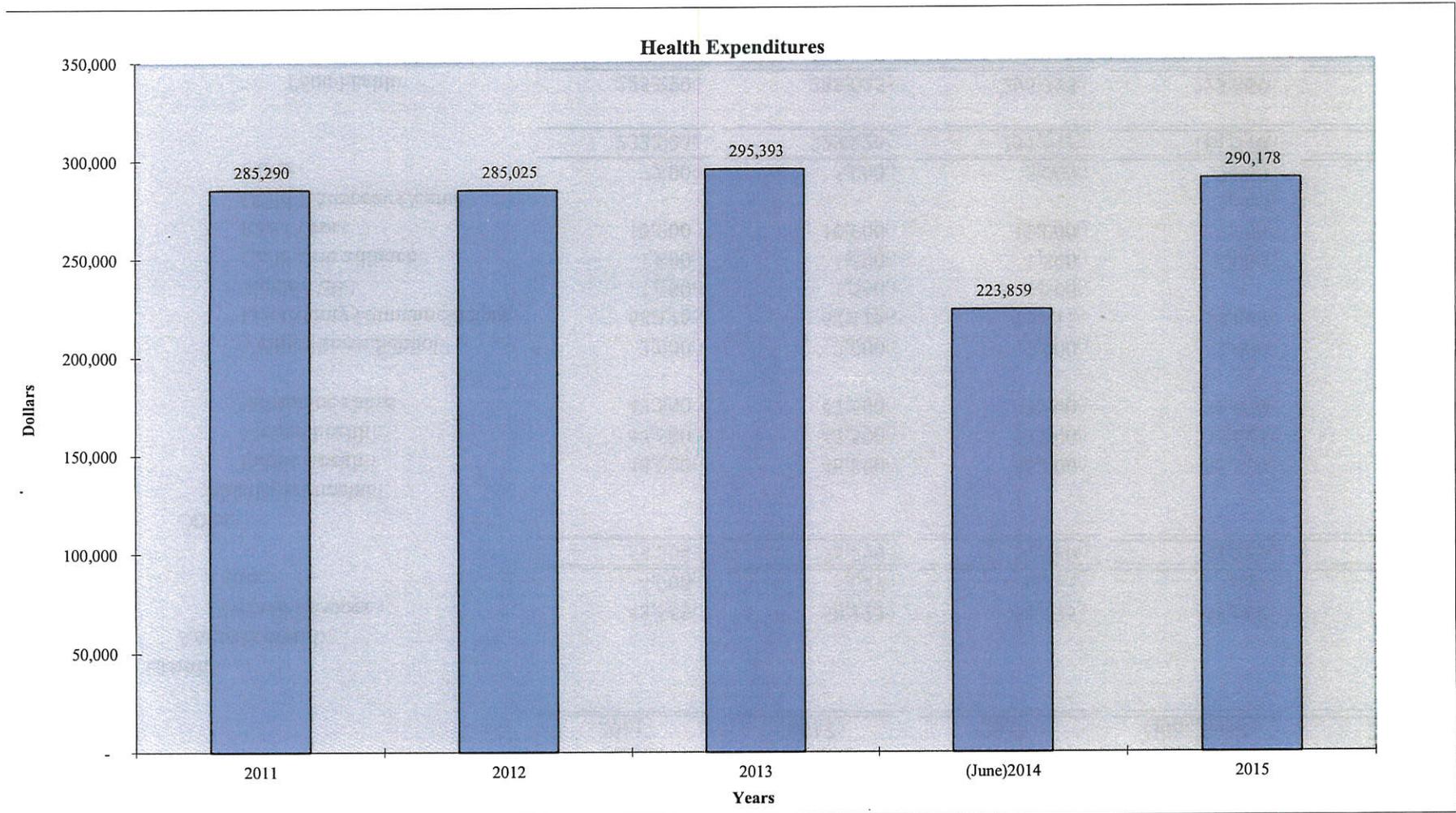
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Health:					
Animal control:					
Personal services	48,559	50,122	51,725	38,882	55,179
Other	4,705	5,677	6,155	3,407	8,310
	<u>53,264</u>	<u>55,799</u>	<u>57,880</u>	<u>42,289</u>	<u>63,489</u>
Other:					
Nondepartmental:					
Public health	46,800	46,800	46,800	35,100	46,800
Mental health	47,500	47,500	47,500	35,625	45,000
Substance abuse	47,500	47,500	47,500	30,000	35,000
	-	-	-	-	-
Valley Haven School	2,000	2,000	2,000	2,000	2,000
Lee County Humane Society	67,126	67,126	75,413	57,845	81,389
Sickle Cell	1,500	1,500	1,500	-	-
Child care alliance	1,800	1,800	1,800	6,000	6,000
Red Cross	10,000	10,000	10,000	7,500	8,000
Child Advocacy Center	-	-	-	2,500	2,500
Other	7,800	5,000	5,000	5,000	-
	<u>232,026</u>	<u>229,226</u>	<u>237,513</u>	<u>181,570</u>	<u>226,689</u>
Total health	<u>285,290</u>	<u>285,025</u>	<u>295,393</u>	<u>223,859</u>	<u>290,178</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015



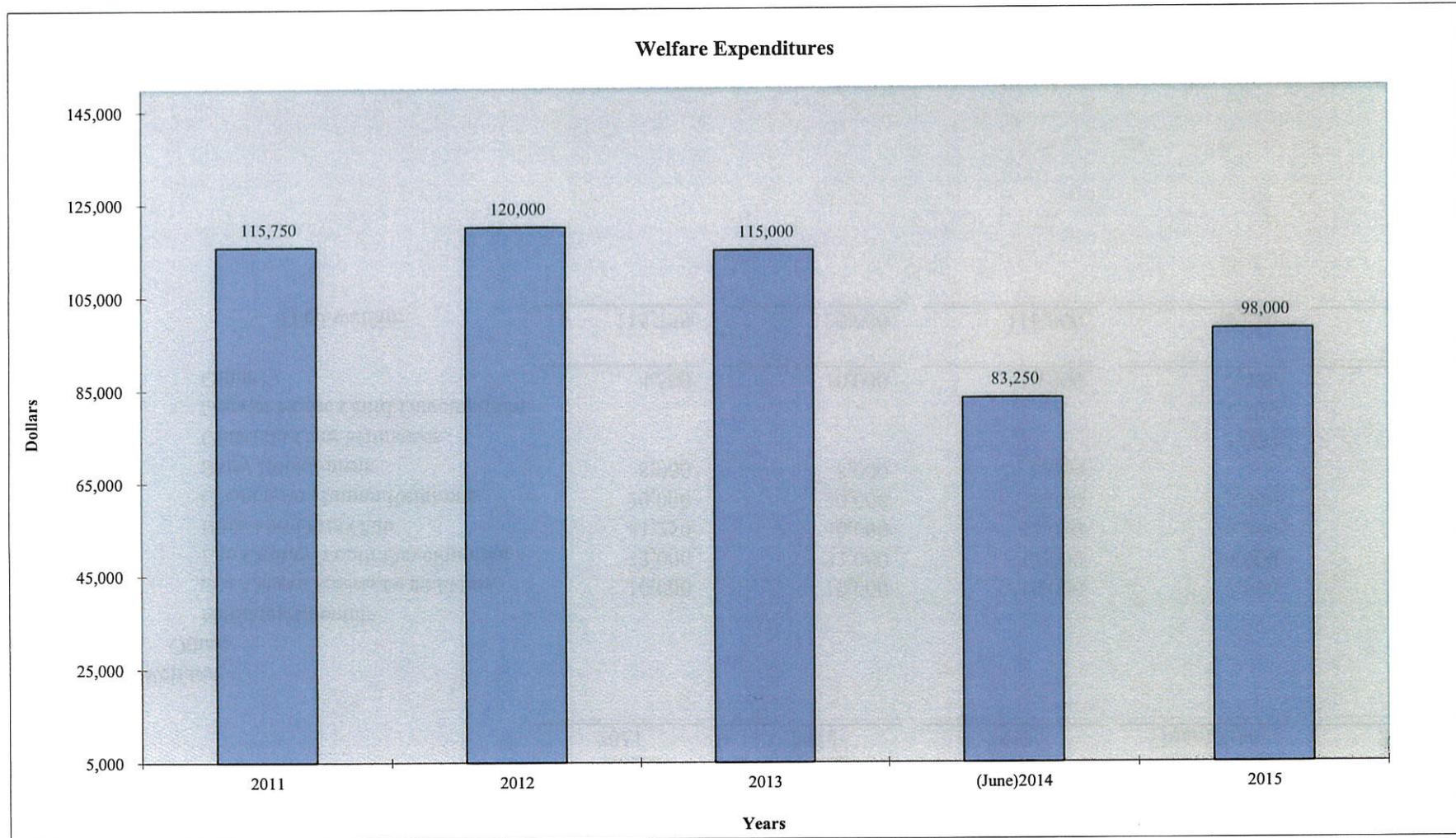
City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	10,000	10,000	10,000	7,500	10,000
Lee County Youth Development	32,000	32,000	32,000	24,000	32,000
Boys and Girls Club	41,250	40,000	35,000	26,250	32,500
Council on Human Relations	20,000	20,000	20,000	15,000	20,000
Story Book Farms	8,000	8,000	8,000	-	-
Christian Care Ministries	-	-	-	1,000	1,000
Greater Peace Child Development	-	-	-	2,500	2,500
Other	4,500	10,000	10,000	7,000	-
Total welfare	115,750	120,000	115,000	83,250	98,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015



City of Opelika

Annual Budget

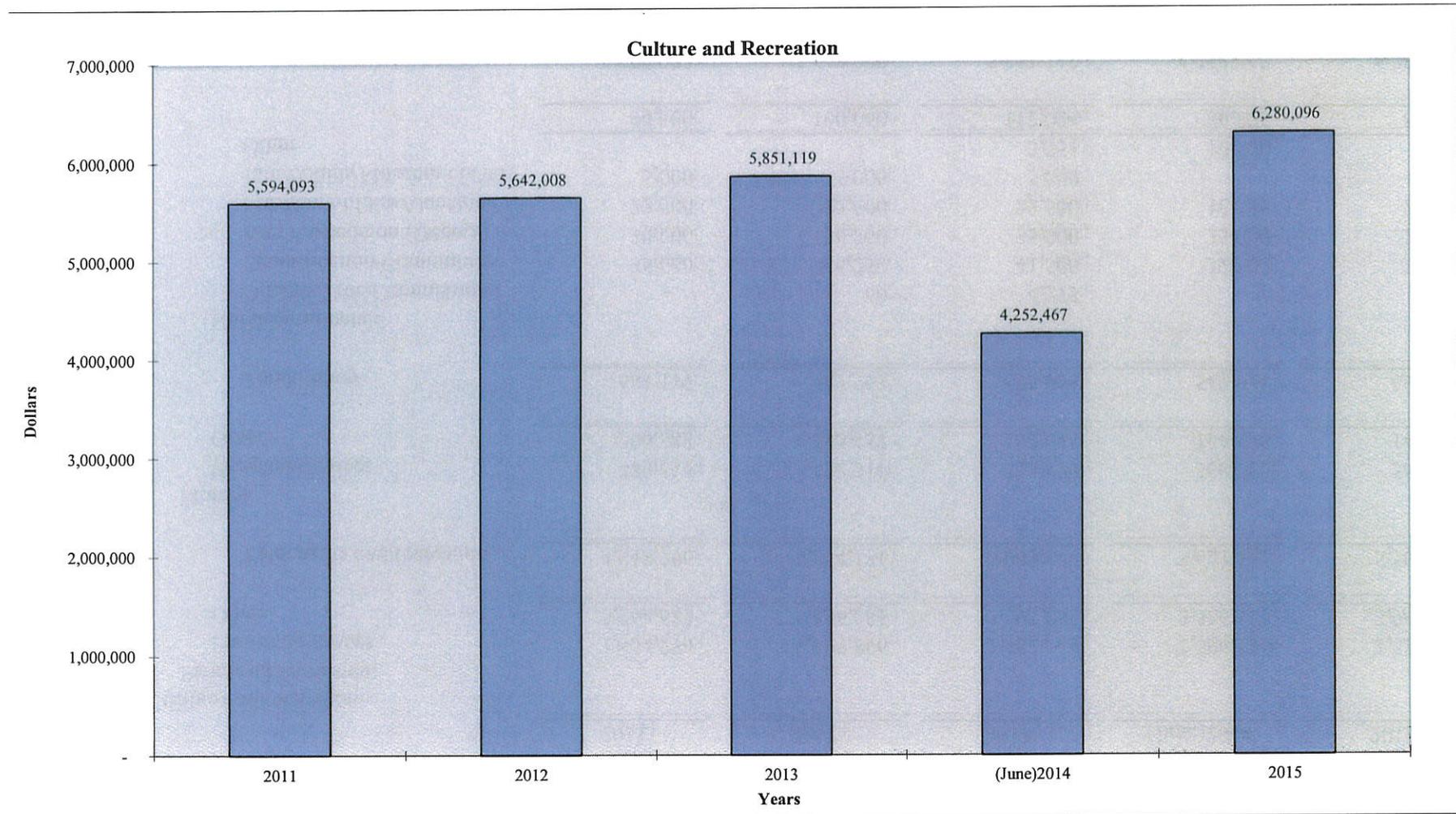
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Culture and recreation:					
Parks and recreation:					
Personal services	1,454,274	1,397,896	1,452,114	1,096,536	1,535,317
Other	3,364,522	3,456,285	3,591,033	2,526,125	3,967,666
Total parks and recreation	4,818,796	4,854,181	5,043,147	3,622,661	5,502,983
Library:					
Personal services	480,814	492,310	513,870	388,255	552,941
Other	200,383	195,457	182,078	154,676	142,200
Total library	681,197	687,767	695,948	542,931	695,141
Nondepartmental:					
Opelika Tree Commission	-	60	4,273	-	-
Beautification Committee	36,600	36,250	41,500	32,500	27,500
Arts Association (Depot)	30,000	36,250	35,000	25,000	25,000
Museum of East Alabama	22,500	22,500	22,500	16,875	29,472
Jule Collins Museum of Art	5,000	5,000	5,000	-	-
Other	-	-	3,751	12,500	-
Total nondepartmental	94,100	100,060	112,024	86,875	81,972
Total culture and recreation	5,594,093	5,642,008	5,851,119	4,252,467	6,280,096

City of Opelika

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Fiscal year ending September 30, 2015



City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Economic development:					
Personal services	351,143	248,694	247,471	192,951	284,184
Other	139,670	126,630	155,166	78,663	249,238
Economic development	490,813	375,324	402,637	271,614	533,422
Nondepartmental:					
Perf incentive - Pharmavite	-	-	100,000	96,400	125,000
Perf incentive - Mando	100,000	100,000	100,000	-	100,000
Perf incentive - Bentler	25,000	25,000	17,833	-	-
Maxforma Economic Incentv	35,000	35,000	35,000	-	35,000
Gambro Economic Incentive	50,000	50,000	50,000	-	50,000
Daewon Economic Incentive	8,750	8,750	8,750	-	8,750
South East Alabama Gas	20,729	17,534	11,921	9,831	10,000
Tiger Town Warrants	376,409	543,515	574,909	482,313	635,000
Glynn Smith 2012A Warrants	-	-	73,587	72,686	100,000
Gander Mountain Parkway	-	-	226,270	-	-
Eastwynn	-	-	-	24,189	-
Guthries	-	-	-	2,750	-
Other	-	-	-	-	-
	615,888	779,799	1,198,270	688,169	1,063,750
Total economic development	1,106,701	1,155,123	1,600,907	959,783	1,597,172

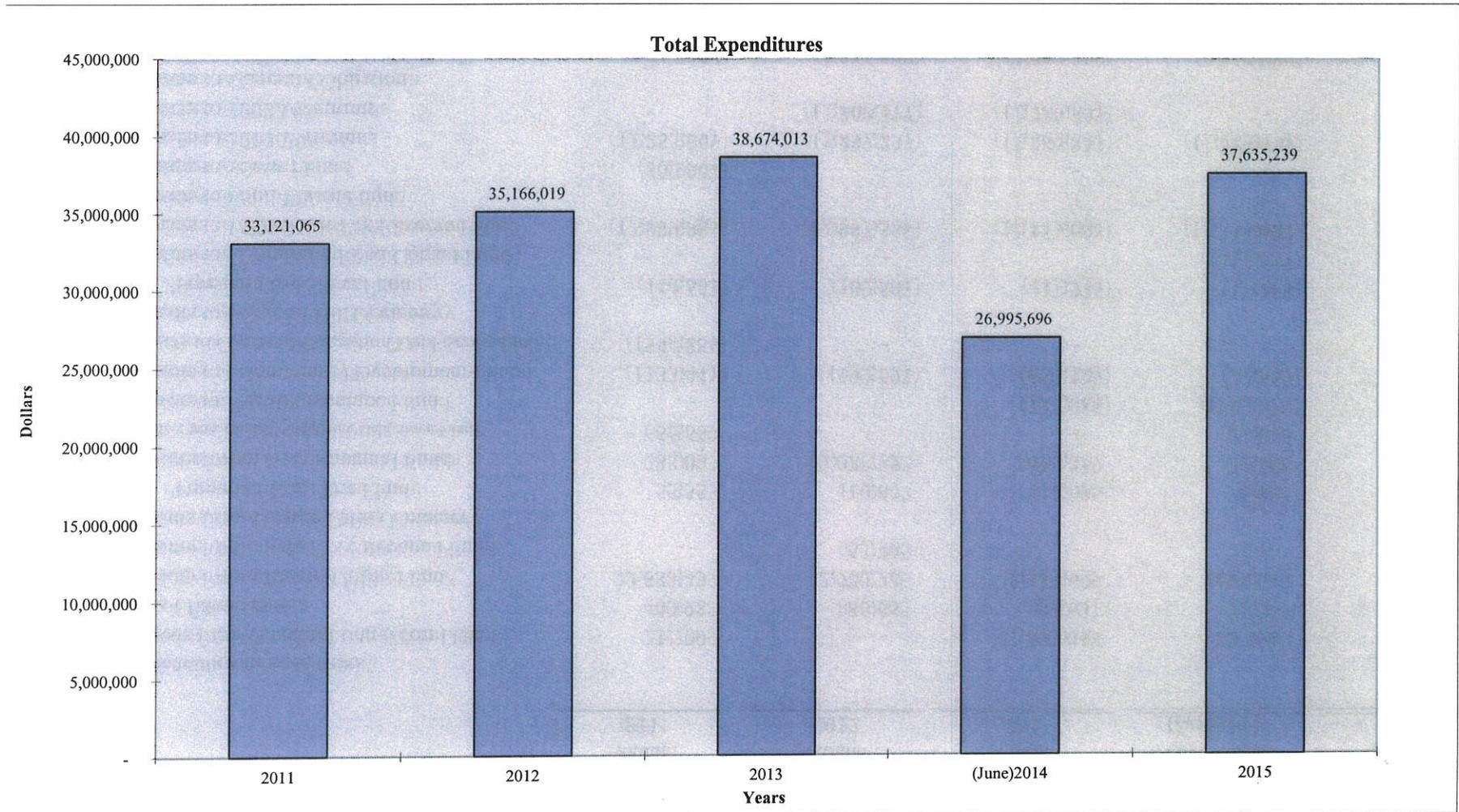
City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Education:	3,056,129	3,015,750	3,010,750	2,252,000	3,003,000
Total current expenditures	30,475,508	30,629,638	32,826,731	23,705,025	34,501,722
Capital outlay:	1,883,754	3,782,360	3,847,205	1,479,099	2,388,100
Debt service:					
Issue cost and Trustee fees	8,500	-	-	-	-
Principal	464,738	490,124	1,762,116	1,650,480	561,984
Interest	288,565	263,897	237,961	161,092	183,433
	761,803	754,021	2,000,077	1,811,572	745,417
Total expenditures	33,121,065	35,166,019	38,674,013	26,995,696	37,635,239
Excess of revenues over (under) expenditures	3,359,201	7,529,560	6,199,703	9,033,706	9,035,377

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015



City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Other financing sources (uses):					
Proceeds from General Long-Term Debt	21,709	-	2,505,018	327,940	-
Sales of fixed assets	40,928	86,965	92,631	71,943	-
Transfers from Electric Utility Fund	2,638,439	2,970,726	2,484,699	694,648	2,920,964
Transfers from Sales Tax Revenue Fund	-	63,796	-	-	292,731
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	5,353	10,067	11,096	6,884	20,000
Transfers from Governmental Funds	38,003	2,028,752	618,039	21,306	-
Transfers from General Obligation Debt Service Fund	65,563	-	-	21,046	-
Transfers to Health Insurance Fund	-	-	(723,086)	(799,670)	(736,000)
Transfers to Community Development Fund	(133,041)	(199,592)	(360,429)	(22,559)	-
Transfers to General Obligation Debt Service fund	(194,286)	-	-	-	-
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(14,563)	(20,563)	(21,375)	(13,188)	(12,000)
Transfers to Committed Road Const Fund	-	-	-	(212,627)	(2,424,475)
Transfers to 1/2% Sales Tax Reserve Fund	(1,989,988)	(1,987,358)	(2,151,608)	(1,743,688)	(2,418,375)
Transfers to Solid Waste Fund	-	-	-	-	(97,936)
Transfers to Sewer Fund	(50,904)	-	-	-	-
Transfers to 2010 Warrants	(1,285,269)	(1,289,233)	(1,286,833)	(1,374,019)	(1,565,660)
Transfers to 2003AWarrants	-	(1,260,317)	(1,276,963)	-	-
Transfers to General Obligation Warrants Debt Service Fund	(1,311,232)	(1,241,827)	(4,067,310)	(4,014,090)	(4,012,275)
Total other financing sources (uses):	(2,169,287)	(838,583)	(4,176,121)	(7,036,073)	(8,033,026)

City of Opelika

Annual Budget

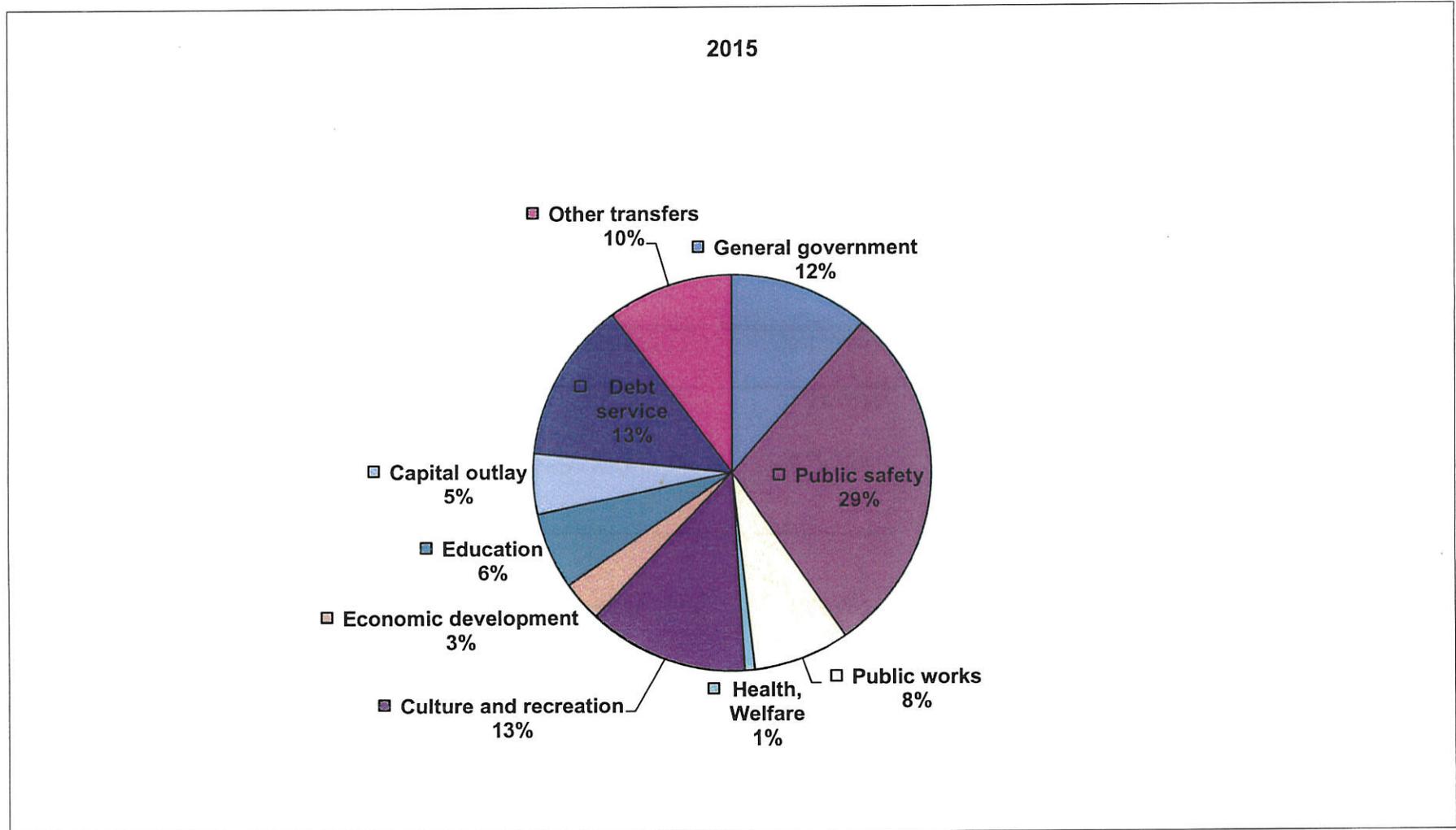
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	1,189,914	6,690,977	2,023,582	1,997,633	1,002,351
Excess of revenues and other sources over (under) expenditures and other uses	1,189,914	6,690,977	2,023,582	1,997,633	1,002,351
Projected fund balance, beginning of year	20,240,063	21,429,977	28,120,953	30,144,535	32,142,168
Projected fund balance, end of year	21,429,977	28,120,953	30,144,535	32,142,168	33,144,519

City of Opelika

Annual Budget

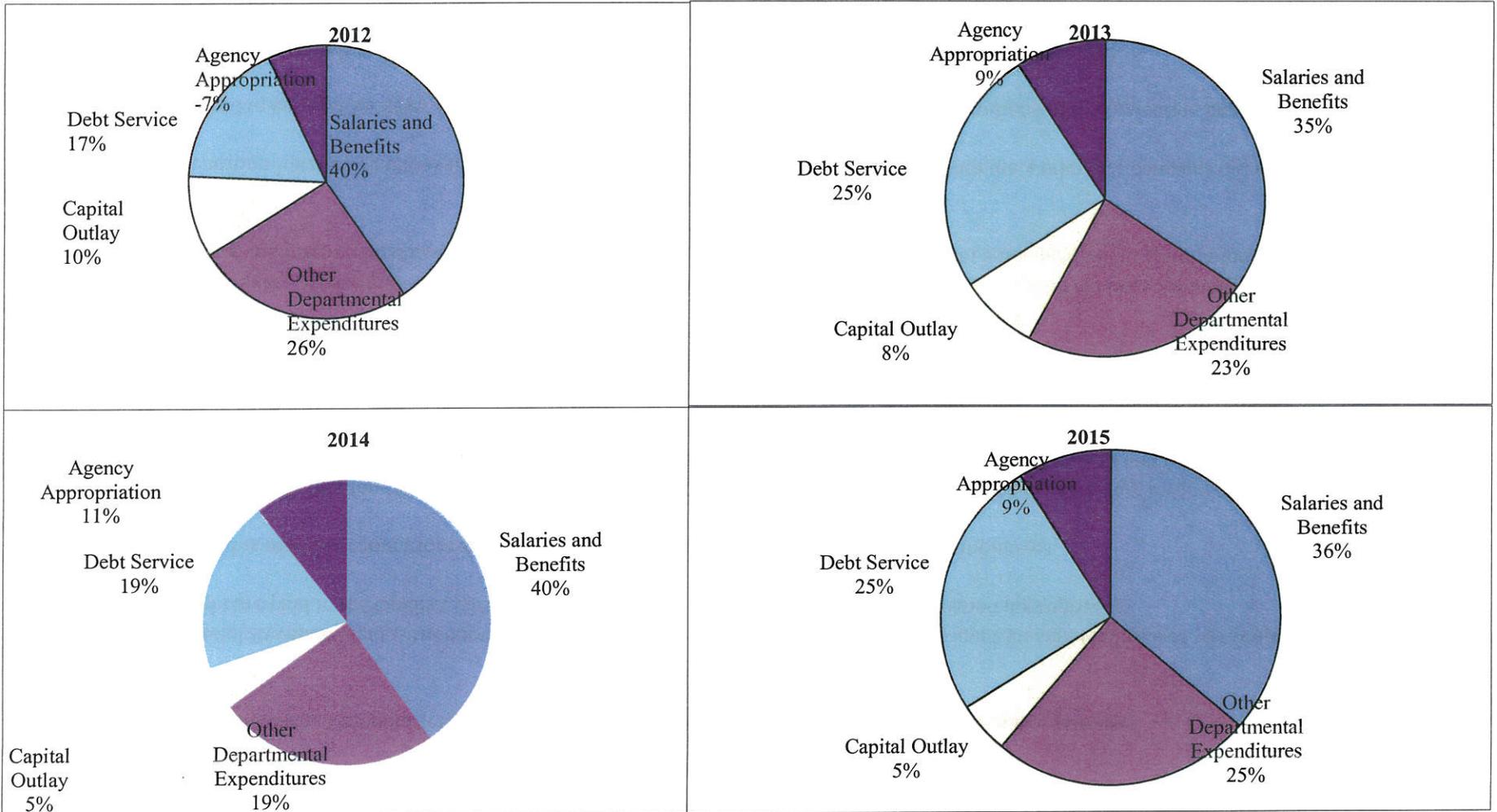
Fiscal year ending September 30, 2015



City of Opelika

Annual Budget

Fiscal year ending September 30, 2015



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Annual Budget

Fiscal year ending September 30, 2015

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, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	6,132,954	5,862,279	5,942,782	5,750,142	5,909,984
Miscellaneous:					
Contributions	-	-	-	-	-
Interest	9,006	7,471	6,844	8,570	8,000
Total revenues	<u>6,141,960</u>	<u>5,869,750</u>	<u>5,949,626</u>	<u>5,758,712</u>	<u>5,917,984</u>
Expenditures:					
Nondepartmental:					
Education	<u>4,487,267</u>	<u>4,876,279</u>	<u>4,958,890</u>	<u>5,290,835</u>	<u>4,928,527</u>
Excess of revenues over (under) expenditures	<u>1,654,693</u>	<u>993,471</u>	<u>990,736</u>	<u>467,877</u>	<u>989,457</u>
Other financing sources (uses):					
Transfers to debt service funds	<u>(1,654,693)</u>	<u>(993,471)</u>	<u>(990,736)</u>	<u>(467,877)</u>	<u>(989,457)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-
Projected fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Projected fund balance, end of year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	248,493	279,878	304,301	222,877	300,000
Interest	-	-	-	-	-
Total revenues	<u>248,493</u>	<u>279,878</u>	<u>304,301</u>	<u>222,877</u>	<u>300,000</u>
Expenditures:					
Current:	64,833	149,200	224,727	76,479	250,000
General Government Appropriations	-	100,000	50,000	200,000	50,000
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	<u>183,660</u>	<u>30,678</u>	<u>29,574</u>	<u>(53,602)</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	<u>(38,000)</u>	<u>-</u>	<u>-</u>	<u>(21,039)</u>	<u>-</u>
Transfers from (to) General Fund	<u>(38,000)</u>	<u>-</u>	<u>-</u>	<u>(21,039)</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	145,660	30,678	29,574	(74,641)	-
Projected fund balance, beginning of year	<u>584,893</u>	<u>730,553</u>	<u>761,231</u>	<u>790,805</u>	<u>716,164</u>
Projected fund balance, end of year	<u><u>730,553</u></u>	<u><u>761,231</u></u>	<u><u>790,805</u></u>	<u><u>716,164</u></u>	<u><u>716,164</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	57,340	57,003	56,750	42,035	56,000
Miscellaneous:					
Interest	(3)	49	14	5	-
Other	-	-	-	-	-
Total revenues	<u>57,337</u>	<u>57,052</u>	<u>56,764</u>	<u>42,040</u>	<u>56,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	54,000	53,000	54,000	52,000	56,000
Total expenditures	<u>54,000</u>	<u>53,000</u>	<u>54,000</u>	<u>52,000</u>	<u>56,000</u>
Excess of revenues over (under) expenditures	3,337	4,052	2,764	(9,960)	-
Projected fund balance, beginning of year	<u>28,317</u>	<u>31,654</u>	<u>35,706</u>	<u>38,470</u>	<u>28,510</u>
Projected fund balance, end of year	<u><u>31,654</u></u>	<u><u>35,706</u></u>	<u><u>38,470</u></u>	<u><u>28,510</u></u>	<u><u>28,510</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	73,549	73,144	72,475	53,855	75,000
Miscellaneous:					
Interest	52	66	66	52	-
Total revenues	<u>73,601</u>	<u>73,210</u>	<u>72,541</u>	<u>53,907</u>	<u>75,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital outlay	72,000	71,000	81,228	6,383	75,000
Total expenditures	<u>72,000</u>	<u>71,000</u>	<u>81,228</u>	<u>6,383</u>	<u>75,000</u>
Excess of revenues over (under) expenditures	1,601	2,210	(8,687)	47,524	-
Projected fund balance, beginning of year	<u>128,254</u>	<u>129,855</u>	<u>132,065</u>	<u>123,378</u>	<u>170,902</u>
Projected fund balance, end of year	<u><u>129,855</u></u>	<u><u>132,065</u></u>	<u><u>123,378</u></u>	<u><u>170,902</u></u>	<u><u>170,902</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	148,247	224,236	595,674	226,060	596,000
Miscellaneous:					
Interest	918	851	1,331	1,172	-
Other	-	-	-	-	-
Total revenues	<u>149,165</u>	<u>225,087</u>	<u>597,005</u>	<u>227,232</u>	<u>596,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>174,480</u>	<u>215,771</u>	<u>191,000</u>	<u>243,015</u>	<u>596,000</u>
Total expenditures	<u>174,480</u>	<u>215,771</u>	<u>191,000</u>	<u>243,015</u>	<u>596,000</u>
Excess of revenues over (under) expenditures	(25,315)	9,316	406,005	(15,783)	-
Projected fund balance, beginning of year	<u>204,069</u>	<u>178,754</u>	<u>188,070</u>	<u>594,075</u>	<u>578,292</u>
Projected fund balance, end of year	<u><u>178,754</u></u>	<u><u>188,070</u></u>	<u><u>594,075</u></u>	<u><u>578,292</u></u>	<u><u>578,292</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Workman's Compensation Insurance:					
Operating revenues:					
Charges for Insurance	521,145	582,235	587,345	418,997	630,000
Operating expenses:					
Insurance Claims and expenses	413,605	205,936	207,411	195,634	366,000
Operating income	107,540	376,299	379,934	223,363	264,000
Nonoperating revenues:					
Interest	30,625	23,735	11,675	6,508	-
Operating transfer in (out)	-	(200,000)	(200,000)	(200,000)	(264,000)
Change in net assets	138,165	200,034	191,609	29,871	-
Net assets, beginning of year	1,864,491	2,002,656	2,202,690	2,394,299	2,424,170
Net assets, end of year	<u>2,002,656</u>	<u>2,202,690</u>	<u>2,394,299</u>	<u>2,424,170</u>	<u>2,424,170</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Workman's Compensation Insurance:					
Operating revenues:					
Charges for Insurance	1,842,906	1,871,224	1,989,540	1,576,952	1,877,000
Operating expenses:					
Insurance Claims and expenses	1,564,349	2,539,709	3,103,956	2,576,622	2,877,000
Operating income	278,557	(668,485)	(1,114,416)	(999,670)	(1,000,000)
Nonoperating revenues:					
Interest	4,178	3,900	353	-	-
Operating transfer in (out)	-	200,000	923,086	999,670	1,000,000
Change in net assets	282,735	(464,585)	(190,977)	-	-
Net assets, beginning of year	372,827	655,562	190,977	-	-
Net assets, end of year	655,562	190,977	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	35,038	14,438	17,249	14,207	-
Contributions	374,246	196,000	182,250	150,000	200,000
Total revenues	409,284	210,438	199,499	164,207	200,000
Expenditures:					
Current:	68,999	47,821	18,396	8,849	200,000
Appropriation for Justice Center Additions	378,630	359,820	357,952	360,513	360,000
Capital Outlay	93,467	25,805	-	-	-
Excess of revenues over (under) expenditures	(131,812)	(223,008)	(176,849)	(205,155)	(360,000)
Other financing sources (uses):					
Proceeds of Sales of Equipment					
Transfers from Governmental Funds	1,989,988	1,987,358	2,151,608	1,743,688	2,418,375
Transfers to Governmental Funds (Debt)	(1,771,844)	(1,773,750)	(1,775,687)	(1,330,530)	(2,058,375)
Other financing sources (uses)	218,144	213,608	375,921	413,158	360,000
Excess of revenues and other sources over (under) expenditures and other uses	86,332	(9,400)	199,072	208,003	-
Projected fund balance, beginning of year	4,486,560	4,572,892	4,563,492	4,762,564	4,970,567
Projected fund balance, end of year	4,572,892	4,563,492	4,762,564	4,970,567	4,970,567

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	6,713	6,739	7,097	4,513	16,000
Other	24,993	75,432	61,384	22,996	-
Total revenues	31,706	82,171	68,481	27,509	16,000
Expenditures:					
Current:	4,798	4,568	5,024	3,708	8,000
Excess of revenues over (under) expenditures	26,908	77,603	63,457	23,801	8,000
Other financing sources (uses):					
Transfers from General Fund	14,563	20,563	21,375	13,188	12,000
Transfers to General Fund	(5,353)	(10,067)	(11,096)	(9,563)	(20,000)
Transfers from (to) General Fund	9,210	10,496	10,279	3,625	(8,000)
Excess of revenues and other sources over (under) expenditures and other uses	36,118	88,099	73,736	27,426	-
Projected fund balance, beginning of year	614,416	650,534	738,633	812,369	839,795
Adjustment for accounting change					
Projected fund balance, end of year	650,534	738,633	812,369	839,795	839,795

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	32	1	4	1	-
Contributions	-	-	11,478	-	2,000
Total revenues	<u>32</u>	<u>1</u>	<u>11,482</u>	<u>1</u>	<u>2,000</u>
Expenditures:					
Current:	8,419	-	-	-	2,000
Capital Outlay	-	10,323	-	-	-
Excess of revenues over (under) expenditures	<u>(8,387)</u>	<u>(10,322)</u>	<u>11,482</u>	<u>1</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(8,387)</u>	<u>(10,322)</u>	<u>11,482</u>	<u>1</u>	<u>-</u>
Projected fund balance, beginning of year	<u>9,426</u>	<u>1,039</u>	<u>(9,283)</u>	<u>2,199</u>	<u>2,200</u>
Projected fund balance, end of year	<u><u>1,039</u></u>	<u><u>(9,283)</u></u>	<u><u>2,199</u></u>	<u><u>2,200</u></u>	<u><u>2,200</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Entitlement Grant Fund Programs Year 2014:					
Revenues:					
Intergovernmental:					
Federal grants	-	3,500	41,050	79,401	207,730
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	3,500	41,050	79,401	207,730
Expenditures:					
Current:	-	3,500	41,951	79,401	207,730
Capital Outlay:	-	-	-	-	-
	-	3,500	41,951	79,401	207,730
Excess of revenues over (under) expenditures	-	-	(901)	-	-
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	-	-	(901)	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Entitlement Grant Fund Programs Year 2014:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	(901)	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

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, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	143,795	140,649	145,293	123,350	145,000
Interest	-	-	-	-	-
Total revenues	<u>143,795</u>	<u>140,649</u>	<u>145,293</u>	<u>123,350</u>	<u>145,000</u>
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay	-	-	-	-	145,000
Excess of revenues over (under) expenditures	<u>143,795</u>	<u>140,649</u>	<u>145,293</u>	<u>123,350</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	143,795	140,649	145,293	123,350	-
Projected fund balance, beginning of year	<u>46,274</u>	<u>190,069</u>	<u>330,718</u>	<u>476,011</u>	<u>599,361</u>
Projected fund balance, end of year	<u><u>190,069</u></u>	<u><u>330,718</u></u>	<u><u>476,011</u></u>	<u><u>599,361</u></u>	<u><u>599,361</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
2011 Committed to Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Debt Service	-	-	-	-	-
Capital Outlay	-	-	537,734	212,627	2,424,475
Excess of revenues over (under) expenditures	-	-	(537,734)	(212,627)	(2,424,475)
Other financing sources (uses):					
Debt proceeds net premium	-	-	-	-	-
Transfers from other funds	-	-	537,734	212,627	2,424,475
Transfers to other funds	-	-	-	-	-
Transfers from (to) General Fund	-	-	537,734	212,627	2,424,475
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, 2015

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, 2015

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Enterprise Funds:	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Opelika Power Services:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	34,627,311	35,271,849	34,131,980	26,454,836	35,938,000
Operating expenses:					
Power purchased	25,316,427	25,298,292	24,635,418	18,758,231	24,635,000
Depreciation	1,591,383	1,662,870	1,989,418	1,869,335	2,700,000
Personal services	1,897,636	2,299,539	2,679,652	2,229,575	3,205,316
Other	1,582,289	1,516,316	1,916,501	1,690,904	3,036,250
Services provided by other funds	529,174	173,652	142,604	122,710	115,380
Total operating expenses	30,916,909	30,950,669	31,363,593	24,670,755	33,691,946
Operating income	3,710,402	4,321,180	2,768,387	1,784,081	2,246,054
Nonoperating revenues (expenses):					
Interest revenues	146,916	109,905	82,657	48,443	83,000
Miscellaneous revenues	407,662	382,651	315,185	924,346	1,189,000
Sale of fixed assets	10,576	23,013	(3,905)	9,500	(3,000)
Interest expense and fiscal charges	-	-	(488,431)	(1,095,037)	(1,459,090)
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	565,154	515,569	(94,494)	(112,748)	(190,090)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Income before operating transfers	4,275,556	4,836,749	2,673,893	1,671,333	2,055,964
Opelika Power Services:					
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	57,275	504,287	175,818	413,765	177,000
To other funds	(2,638,439)	(3,013,449)	(2,484,698)	(694,649)	(2,920,964)
	<u>(2,581,164)</u>	<u>(2,509,162)</u>	<u>(2,308,880)</u>	<u>(280,884)</u>	<u>(2,743,964)</u>
Income before extraordinary item	1,694,392	2,327,587	365,013	1,390,449	(688,000)
Extraordinary loss	-	-	-	-	-
Change in net assets	1,694,392	2,327,587	365,013	1,390,449	(688,000)
Net Assets, beginning of year	33,499,705	35,194,097	37,521,684	37,886,697	39,277,146
	<u>35,194,097</u>	<u>37,521,684</u>	<u>37,886,697</u>	<u>39,277,146</u>	<u>38,589,146</u>
Projected Retained earnings/Net Assets	<u>35,194,097</u>	<u>37,521,684</u>	<u>37,886,697</u>	<u>39,277,146</u>	<u>38,589,146</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Opelika Power Services:					
Telecommunications Fund:					
Operating revenues:					
Charges for services	-	-	-	1,073,628	4,220,592
Operating expenses:					
Telecommunication Purchases	-	-	151,842	943,284	2,267,740
Depreciation	-	-	782	45,038	200,000
Personal services	-	481	399,715	306,893	474,190
Other	804	43,450	187,098	629,253	1,015,745
	-	-	-	-	-
Total operating expenses	804	43,931	739,437	1,924,468	3,957,675
Operating income	(804)	(43,931)	(739,437)	(850,840)	262,917
Nonoperating revenues (expenses):					
Interest revenues	-	-	-	-	-
Miscellaneous revenues	-	-	-	5,978	12,000
Sale of fixed assets	-	-	-	-	-
Interest expense and fiscal charges	-	-	-	(183,340)	(411,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	-	-	-	(177,362)	(399,000)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Income before operating transfers	(804)	(43,931)	(739,437)	(1,028,202)	(136,083)
Opelika Power Services:					
Telecommunications Fund:					
Operating transfers in (out):					
From other funds	-	-	-	-	-
To other funds	-	-	-	-	-
Net income (Loss) before extraordinary item	(804)	(43,931)	(739,437)	(1,028,202)	(136,083)
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(804)	(43,931)	(739,437)	(1,028,202)	(136,083)
Net Assets, beginning of year		(804)	(44,735)	(784,172)	(1,812,374)
Net Assets, end of year	(804)	(44,735)	(784,172)	(1,812,374)	(1,948,457)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	3,010,477	3,698,438	3,957,064	2,998,823	3,960,000
Operating expenses:					
Depreciation	907,644	952,555	991,983	746,006	1,000,000
Personal services	3,744	3,744	3,744	2,496	3,744
Other	1,880,796	1,978,537	1,940,784	1,456,810	2,060,360
Services provided by other funds	45,233	33,550	47,309	16,588	35,234
Total operating expenses	2,837,417	2,968,386	2,983,820	2,221,900	3,099,338
Operating income	173,060	730,052	973,244	776,923	860,662
Nonoperating revenues (expenses):					
Interest revenues	5,613	4,550	6,555	5,996	6,000
Miscellaneous revenues	656	725	3,462	6,672	3,000
Sale of fixed assets	2,692	-	804	-	-
Interest expense and fiscal charges	(414,596)	(340,678)	(350,867)	(255,819)	(326,992)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(405,635)	(335,403)	(340,046)	(243,151)	(317,992)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
1965 Sewer System Fund:					
Income before operating transfers	(232,575)	394,649	633,198	533,772	542,670
Operating transfers in (out):					
Capital Contributions	80,468	83,753	80,110	93,020	81,000
From general fund	50,904	(179,400)	-	-	-
	<u>131,372</u>	<u>(95,647)</u>	<u>80,110</u>	<u>93,020</u>	<u>81,000</u>
Net income before extraordinary item	(101,203)	299,002	713,308	626,792	623,670
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(101,203)	299,002	713,308	626,792	623,670
Net Assets, beginning of year	24,320,120	24,218,917	24,517,919	25,231,227	25,858,018
	<u>24,218,917</u>	<u>24,517,919</u>	<u>25,231,227</u>	<u>25,858,018</u>	<u>26,481,688</u>
Projected Net Assets, end of year					

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	2,013,049	2,033,489	2,058,412	1,780,598	2,500,000
Operating expenses:					
Landfill dumping charges	381,074	380,234	358,495	240,917	432,000
Depreciation	263,829	274,836	251,409	168,460	300,000
Personal services	1,081,589	1,177,072	1,135,089	856,162	1,328,380
Other	390,813	438,769	494,204	373,925	485,572
Services provided by other funds	120,052	124,676	125,061	81,820	126,633
Total operating expenses	2,237,357	2,395,587	2,364,258	1,721,284	2,672,585
Operating income	(224,308)	(362,098)	(305,846)	59,314	(172,585)
Nonoperating revenues (expenses):					
Interest revenues	2,599	1,582	1,416	1,578	-
Miscellaneous revenues	43,709	16,992	110,996	38,869	105,000
Sale of fixed assets	24,005	59,246	2,319	1,836	3,000
Grant income	-	-	73,448	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	70,313	77,820	188,179	42,283	108,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

	Actual 2011	Actual 2012	Actual 2013	Year to Date (June)2014	Budget 2015
Income before operating transfers	(153,995)	(284,278)	(117,667)	101,597	(64,585)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	-	-	97,936
Net income (Loss) before extraordinary item	(153,995)	(284,278)	(117,667)	101,597	33,351
Extraordinary loss	-	-	-	-	-
Net income (Loss)	(153,995)	(284,278)	(117,667)	101,597	33,351
Net Assets, beginning of year	1,291,091	1,137,096	852,818	735,151	836,748
Net Assets, end of year	<u>1,137,096</u>	<u>852,818</u>	<u>735,151</u>	<u>836,748</u>	<u>870,099</u>

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		1,671,900
Contingency		<u>-</u>
Resurfacing:	1,250,000	<u>1,250,000</u>
Total General Fund Capital Outlay		<u>2,921,900</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax Fund 4 cent	56,000	56,000
State Gasoline Tax Fund 7 cent	75,000	75,000
Capital Improvement Fund	596,000	596,000
Lee County Road - Maintenance Fund		
Committed to Road Construction Fund (1% Sales Tax)		
	<u>-</u>	<u>-</u>
Total Special funds Capital Outlay		<u>727,000</u>
Total General Fund and Special Funds Capital Outlay		<u>3,648,900</u>
Total Resurfacing	<u>1,977,000</u>	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Capital outlay: Enterprise Funds: Electric Utility Fund:		<u>From Reserves</u>	<u>Capital Outlay</u>
Equipment			1,042,000
Construction		3,000,000	3,570,000
	-	-	-
Total electric Utility Fund fixed assets and system expansion	-	3,000,000	4,612,000
Telecommunications Fund:	<u>Line of Credit</u>		
Cable System Construction	2,974,460		2,974,460
Total Telecommunications Fund fixed assets	2,974,460		2,974,460

City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

Capital outlay:

Enterprise Funds:

1965 Sewer System Fund:

Capital Outlay Equipment and Projects

Capital
Outlay

1,048,670

Total 1965 Sewer System Fund fixed assets and system expansion

1,048,670

Solid Waste Collection Fund:

Capital Outlay Equipments

333,351

Total Solid Waste Collection Fund fixed assets

333,351

Total City of Opelika Capital Outlay

12,617,381

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund:		
General Government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
City Attorney:		
City Attorney		1
Administrative Asst to City Attorney	1	
Administration:		
City Administrator	1	
Legislative		
City Clerk/Treasurer	1	
Council Members		5
Other:		
Revenue:		
License and Tax Examiner	1	
Revenue Assistant	2	
Community Relations:		
Community Relations Officer	1	
Accounting:		
Accountant	1	
Accounting Technician I	2	
Accounting Technician II	1	
Assistant Controller	1	
Controller	1	

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Public Safety (continued):		
Police:		
Police Lieutenant	6	
Police Officer	46	
Police Records Clerk	3	
Police Sergeant	8	
School Crossing Guard		4
Communications:		
Communications Operator	13	
Communications Supervisor	1	
Fire:		
Administrative Coordinator	1	
Fire Captain - Inspector	1	
Fire Captain - Training Officer	1	
Fire Chief	1	
Fire Inspector	1	
Fire Fighter - EMS Officer	1	
Apparatus Operator Sergeant	15	
Assistant Fire Chief	3	
Fire Captain	6	
Fire Lieutenant	6	
Fire Fighter	36	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full</u>	<u>Part</u>
	<u>Time</u>	<u>Time</u>
General Fund (continued):		
Public Works:		
Highways and Streets:	ESG	
Engineering:		
Administrative Assistant		1
Assistant City Engineer		1
CAD Technician		1
City Engineer		1
Survey Crew Chief		1
Other:		
Administration:	ESG	
Cemetery:	ESG	
Automotive shop:	ESG	
Building maintenance:	ESG	
Inspection:		
Building Inspector		3
Chief Building Inspector		1
Code Enforcement Officer		1
Customer Service Representative II		2
Grounds Maintenance:	ESG	

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Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):			
Culture and Recreation:			
Parks and Recreation:			
Receptionist		1	
Tennis Pro		1	
Springvilla Manager		1	
Part Time Temporary	Employment Service		
Library:			
Children's Specialist		1	
Circulation Specialist		1	
Library Assistant I		1	4
Library Assistant II		1	
Library Assistant III		2	
Library Director		1	
Reference Librarian		1	
Economic Development:			
Administrative Assistant		1	
Economic Development Project Manager		1	
Economic Development Coordinator		1	
Economic Development Director		1	
Total Governmental Funds employees		269	16

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2015

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:			
Opelika Power Services:			
Electric Utility Fund:			
Administrative Assistant		1	
Administrative Coordinator		1	
Electrical Distribution Engineer		1	
Electrical Distribution Supervisor		1	
GIS Technician	Fiber	1	
Manager of Distribution Service		1	
Manager of Fiber Services	Fiber	1	
Manager of Information Technology	Fiber	1	
Opelika Power Services Director	Fiber	1	
Senior Distribution Service		1	
Warehouse Manager		1	
Warehouse Technician		2	
Work Flow Coordinator		2	
Apprentice Lineman I, II & III		6	
Electronics Technician		1	
Journeyman Lineman		5	
Lead Electronics Technician		1	
Lead Lineman		3	

Human Resources:

Budgeted Positions

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

	<u>Full Time</u>	<u>Part Time</u>
Enterprise Funds:		
Opelika Power Services:		
Electric Utility Fund:		
Lead Substation Electrician	1	
Line Supervisor	2	
Manager of Field Services	1	
Meter Technician	1	
Customer Service:		
Customer Service Representative	6	
Customer Service Supervisor	1	
Manager of Customer Support	1	
Senior Customer Service Representative	1	
Utility Billing Technician	1	
Total Electric Utility Fund employees	46	
Opelika Power Services:		
Telecommunications:		
Field Services Supervisor:	1	
Field Services Technician	3	
Manager of Marketing / Communication	1	
Network Engineer	1	
Head End Technician	1	
Total Telecommunications Fund employees	7	
Total Opelika Power Services employees	53	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2015

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
1965 Sewer System Fund:		
Total 1965 Sewer System Fund employees	0	
Solid Waste Collection Fund:		
Solid Waste Director	1	
Administrative Clerk	1	
Assist Superintendent	1	
Knuckleboom Operator	9	
Motor Vehicle Operator	1	
Refuse Equipment Operator	6	
Solid Waste Superintendent	1	
Utility Serviceworker	1	
Solid Waste Maintenance Coordinator	1	
Solid Waste Collection Fund Recycling:		
Motor Vehicle Operator	2	
Solid Waste Worker	1	
Total Solid Waste Employees	25	0
Total Enterprise Funds employees	78	0
Total City of Opelika employees	347	16

City of Opelika
 General Fund Capital Outlay
 Budget Year 2015

Totals 1,671,900 153,600 169,500 18,500 33,800 291,800 822,200 109,500 55,000 18,000

Account Number	Department Name	Item Description	Amount	Information Technology	Public Works		Parks & Recreation	Fire	Police	Executive	Administration
					ESG	Inspection					
1-5930-419-97-04	IT	Information Technology Cisco Switches - part of 10 year replacement plan	35,000	35,000							
1-5930-419-97-04	IT	Information Technology Cloud based Disaster Recovery System	23,600	23,600							
1-5930-419-97-04	IT	Information Technology Integrated Camera System (City Wide) - 10 year plan	50,000	50,000							
1-5930-419-97-04	IT	Information Technology Net Monitoring and Security	45,000	45,000							
1-5110-415-50-01	ESG	Administration Train Depot HVAC - Building Maintenance	18,000								
1-5310-422-50-01	ESG	Fire Department Fire Station #2 HVAC	6,500					6,500			18,000
1-5470-439-50-01	ESG	Gounds Maintenance Crew Room HVAC - Groundkeeping	4,500		4,500						
1-5930-439-97-04	ESG	Gounds Maintenance Zero Turn Mower - Groundskeeping	9,000		9,000						
1-5930-439-97-04	ESG	Gounds Maintenance Power Rake - Groundskeeping	8,000		8,000						
1-5930-439-97-04	ESG	Gounds Maintenance 4X4 Tractor with Boom Arm Mower - Groundskeeping	115,500		115,500						
1-5930-451-97-04	ESG	Parks and Recreation Zero Turn Mower - Parks & Recreation Maintenance	9,000								
1-5670-451-50-01	ESG	Parks and Recreation Clay Court Refinishing - Parks & Recreation Maintenance	14,000								9,000
1-5670-451-50-01	ESG	Parks and Recreation Denson Asphalt Courts - Parks & Recreation Maintenance	20,000								14,000
1-5620-451-50-01	ESG	Parks and Recreation Floral Park Repairs - Parks & Recreation	5,500								20,000
1-5620-451-50-01	ESG	Parks and Recreation Old Armory Roof - Parks & Recreation	25,000								5,500
1-5620-451-50-01	ESG	Parks and Recreation Roof on Denson Recreation Center	170,000								25,000
1-5690-451-50-01	ESG	Parks and Recreation Springvilla Lodge Roof - Parks & Recreation	15,500								170,000
1-5430-431-35-02	ESG	Street Department Backhoe 3 Year Lease 2nd payment	14,000								15,500
1-5930-431-97-05	ESG	Street Department Ford F150 Regular Cab Truck	18,500		14,000						
1-5930-439-97-05	Insp	Inspection Ford F150 Regular Cab Truck	18,500		18,500						
1-5930-433-97-05	Eng	Engineering Suburban	33,800						18,500		
1-5630-451-20-05	P&R	Parks and Recreation Soccer Goals	2,800			33,800					
1-5930-451-97-02	P&R	Parks and Recreation Concession Stand	18,000								2,800
1-5630-451-50-01	P&R	Parks and Recreation Striping of Sportsplex Parking Lot	5,000								18,000
1-5690-451-50-01	P&R	Parks and Recreation Materials for repair of Facilities at Springvilla	7,000								5,000
1-5930-422-97-02	Fire	Fire Department Fire Station Construction	500,000								7,000
1-5930-422-97-04	Fire	Fire Department (1) Set of Halmatro Rescue Tools	35,000								500,000
1-5930-422-97-04	Fire	Fire Department (2) Thermal Imaging Cameras	19,200								35,000
1-5310-422-20-05	Fire	Fire Department (10) Bunker Gear Replacement	26,000								19,200
1-5930-422-97-04	Fire	Fire Department (1) Zero Turn Mower	6,500								26,000
1-5930-422-97-05	Fire	Fire Department (1) Tahoe	29,000								6,500
1-0000-255-07-63	Fire	Fire Department Funds Committed Balance for Fire Truck	200,000								29,000
1-5930-421-97-05	Police	Police Department (3) Marked Police cars	109,500								200,000
1-5930-413-97-05	Mayor	Executive Executive Vehicle	55,000								109,500
											55,000