

FY 2008 & FY 2009 BIENNIAL BUDGET



**CITY OF DOTHAN
ALABAMA**

**CITY OF DOTHAN
FISCAL YEAR 2008 & 2009 BUDGET
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City of Dothan
DOTHAN, ALABAMA

Michael K. West
City Manager

September 7, 2007

Honorable Mayor and Members
of the Dothan City Commission

Gentlemen:

In accordance with my responsibilities as City Manager, I am charged with the duty of preparing an operating budget of estimated funds necessary to defray the expenses for each ensuing fiscal year for the City of Dothan. As you are aware, in 2003 the City of Dothan amended the Code of Ordinances to allow for the submission and approval of a Biennial Budget; thus, I am submitting to you the following recommended fiscal years 2008 and 2009 budgeted revenues and expenditures for your review, which when adopted will be our city's third Biennial Operating Budget.

The budget requests from City Departments and the Agencies were prepared, at the Finance Director's direction and my request, under the target budget (zero increase) concept in a pre-budget planning meeting. As a result, City departments were allocated a fixed dollar amount for operating expenses as in previous years, excluding personal services (salaries and fringes),

electrical energy purchased for re-sale, insurance expenses and debt service. The operating expenses, or target amounts, were determined to be those expenditures appropriated for fiscal year 2007 with any one-time or non-recurring expenses removed. This year in order to allow for rising costs of fuel and utilities, additional operating monies were given to various departments for these purposes (See pages 42 - 46).

After an in-depth line item review of each department's budget, I am presenting to the Commission a **Balanced Budget for Fiscal Years 2008 & 2009**.

REVENUE PROJECTIONS

The Funds included under tab "C" are expected to generate **\$180,356,623** in budgeted revenues for fiscal year 2008 and **\$181,257,541** for fiscal year 2009.

These revenues do not include the unrestricted fund balances that will remain in these funds at the end of the current fiscal year. The City Commission, during the ensuing fiscal year, will appropriate these balances, if available once they have been determined with accuracy after the close of this fiscal year. Budgeted appropriations total **\$180,356,623** and **\$181,257,541** for fiscal year 2008 and 2009 respectively. These appropriations are funded by current revenues mentioned above and **\$3,775,000** from accumulated depreciation in both fiscal years and reflect a surplus of revenues in the amount of **\$4,397,097** in fiscal year 2008 and **\$4,535,687** in fiscal year 2009. This surplus is a result of the 1% increase in sales tax that went into effect January 1, 2007. This surplus is available for capital projects mentioned in the "Pennies for Progress" campaign and other needs determined by the City Commission. It is *imperative* that the City produces, on a yearly basis, sufficient operating revenues to exceed operating expenditures and provide for replacement capital (rolling fleet and equipment), infrastructure, regular building maintenance, street resurfacing and maintaining services to Dothan's citizenry.

In previous years The City of Dothan was forced to use a portion of the 1% sales and use tax, which was assessed in 1991, to fund operating shortfalls which evolved slowly over the years because no new operating revenues were added or increased. The original purpose of this tax in 1991 was for capital projects. In the course of our capital budget meetings, a five year forecast revealed the continued depletion of the utilization of fund

balance. From 1993 to 1997 alone, the City expended \$18.1 million of the fund balance for major infrastructure additions and improvements. To allow our City the necessary funding for infrastructure, operational and capital needs and continue growth in our City, the Commission was required to once again assess an additional 1% sales tax and use tax, bringing the total sales tax to 9%, effective January 1, 2007. Sales tax and the gross profit on electrical sales comprise a majority of our operating revenues. Sales tax was projected at \$57,500,000 for fiscal year 2008 and \$59,000,000 for fiscal year 2009. Gross profit on electrical revenues is estimated for fiscal year 2008 at \$16,500,000 and for fiscal year 2009 at \$17,000,000. This gross profit is derived from gross electric sales that are budgeted at \$80,000,000 and \$80,500,000 for fiscal year 2008 and 2009 respectively less the electric energy purchase for resale of \$63,500,000 for both years. While electric profits have shown little, almost stagnant, growth over the last several years, sales tax continues to thrive. Extreme weather conditions have a direct impact on electric sales. Additionally, a significant portion of the City's growth is in areas not serviced by Dothan Utilities because of territorial rites.

At the end of fiscal year 2006 sales tax revenues were \$2.8 million over fiscal year 2005 and as of August 31, 2007 the sales tax collections were \$8.8 million over budget. Over \$7.9 million of this total is directly related to the 1% sales tax increase which went into effect on January 1, 2007. The first monies were not received from this increased tax until payments were made in

February for January's sales. This new revenue provided much needed funds to continue the exceptional level of service and quality of life for our Dothan citizens, as well as, for capital to replace vehicles and equipment, increase employees' salaries, provide road improvements, repair bridges, resurface streets, perform much needed facility repairs and fund various infrastructure projects.

FY 2008 and FY 2009 BUDGET SUMMARY

I want to direct you to tab "D" actual revenues for fiscal years 2004, 2005 and 2006 and expenditures for each fund type. You will also see the current fiscal year 2007's actual revenues and expenditures through 07-31-07. The total operating budget is shown in summary form for fiscal years 2008 and 2009 on page 26 and 27. This is useful to get an overall picture of all types of revenues and expenditures and the fund totals.

PERSONNEL

The City of Dothan has approximately twelve-hundred full time, part time, seasonal and temporary employees. Our employees are our greatest asset. With this biennial budget, I am recommending a 2.7 percent (%) general increase and with your concurrence will be approved in the budget adoption. The Personnel Board approved my recommendation at their September 10, 2007 meeting. This tracks the inflationary movement of wages over the

past twelve months and will maintain the market rate of our wages based on the salary survey completed by the Personnel Department last fall. As you are aware, last December and January we recommended and you approved a two step salary increase and adjustment to deal with issues that resulted from no general increases in the City's pay plan for three years. At that time, we emphasized the need to provide annual inflationary adjustments to maintain a competitive pay plan; thus, the 2.7 percent (%) adjustment should accomplish this.

During the course of the FY 2008 budget it is my intention to hire the following:

- **5 Police Officers effective Jan 1, 2008**

The workload of the Police is increasing and the growth of the City makes it imperative that we address public safety issues. If the revenue growth continues, I will also solicit your approval for an additional five positions effective January 1, 2009.

- **1 Code Enforcement Inspector**

Housing and lot maintenance issues are the number one complaint received by City staff. These also account for 90 percent (%) of the concerns you relate to me from your constituents. The workload is such that we can not address the number of cases reported with only one Code Enforcement Inspector in a timely manner. This additional position is needed to improve the level of enforcement in these areas.

- **1 Traffic Signal Technician**
- **1 Mtnce/Construction Worker (Traffic signs)**

The staff of the Traffic Engineering Section of the Public Works Department has remained stagnant over the past twenty-three years with only three personnel in that division; however, the number of signals and traffic control devices that must be maintained has increased from 80 to 130 for the same period. The improvement of our efforts in this area will help us upgrade and maintain the current devices more effectively and will, in many cases, help move traffic more efficiently.

- **1 Solid Waste Supervisor (Upgrade Position)**

The workload and sophistication of our garbage and trash collections require that we provide additional management over these areas. Based on the workload of this division compared to other City work units the management level here is very thin. The movement to automated garbage collection and planned improvements in trash collection requires that we provide some assistance to the Environmental Services Superintendent.

RETIREMENT

October 1, 2004 the City of Dothan dissolved or

divested the City of Dothan Pension and Retirement System and joined the State of Alabama's retirement program or the Employees' Retirement System of Alabama. A transitory actuarial study was performed to derive the unfunded liability. The current unfunded liability portion (\$85.2 million) is paid along with the normal contribution, death benefit and administrative rates. The current rate totals 22.78% and is broken down as follows: normal rate 4.42%, unfunded liability 18.03%, death benefit .15%, and administrative .18%. This 22.78% of covered payroll is approximately \$1,600,000 over previous year's budgeted contribution (20.58%). If we did not have the unfunded liability the City would only pay 4.75% of covered payroll.

Hopefully, the City of Dothan's unfunded liability will drop considerably within the next three to five years, due to the City's front-end loading and paying into the system at higher rates. These rates are actuarially derived by market conditions, age of the current employees and service time accrued, pensioner's age, number of pensioners, etc.

FUND BALANCE

The fund balance for fiscal years 2008 and 2009 is shown under Tab "E". The budget reveals a surplus of \$4,397,097 and \$4,535,687 in fiscal year 2008 and fiscal year 2009 respectfully. These funds are available to the City Commission for the "Pennies for Progress" projects; or other projects or programs as you deem appropriate.

Included in the budget is \$250,000 for Leisure Service projects, \$1,000,000 toward the debt on the radio system purchase, \$500,000 toward water debt, \$100,000 for sidewalks, \$2,000,000 for rolling fleet and equipment, \$1,500,000 for resurfacing, \$400,000 for bridge repair, \$400,000 for facility maintenance, \$610,000 for computer upgrades and \$500,000 for electric transformers.

Additionally, I recommend that you appropriate an additional \$400,000 to the Downtown Dothan Redevelopment Authority for their initiatives in the downtown area. If they are to be effective they must have funding to have an impact. Based on experiences in other cities these funds will spur private investment in excess of ten times this investment. We need to commit reserving monies to purchase industrial park land. Our ability to recruit new business and industry is directly related to having sites ready for occupancy. It is my recommendation to also provide funding to continue our beautification efforts on our major entrances into the City. For that, I would like to recommend that \$100,000 of these funds be authorized annually to accomplish projects which will allow these improvements to be made. We will actively seek grant funds to maximize the available City funding. Additionally, I would like to initiate a program to install sidewalks on major walkways leading to our elementary schools. This is a safety issue which needs to be addressed. An annual allocation of \$100,000 will allow us to begin this program. These funds can also be utilized to assist with bikeway and trail projects and as matching portions of available grants.

Finally, there appears to be much interest around the city about a curbside recycling program. I am proposing that you allocate \$280,000 to conduct a pilot curbside recycling program beginning in January, 2008. This will provide the information concerning issues of participation and support to assist us with designing a program around the wishes and needs of our residents. Another area of concern is with sewer collection and treatment. We are going to issue approximately \$30.0 million in debt to resolve our issues as defined by the Alabama Department of Environmental Management, ADEM. This debt will be in the form of a state revolving loan and the City will provide project invoices for reimbursement. Decisions will have to be made to adjust the sewer rates enough or find another source of funding to cover the cost of the debt service payments. Related to this is the Commission's desire to set aside funds to deal with future decisions for a long term water supply. In July of this year, you directed us to reserve \$500,000 a year for these purposes.

CITY SCHOOLS

The fiscal years 2008 and 2009 School Fund Budget is explained under Tab "F" of this document. Level funding is budgeted for this fund with the exception of an increase in property insurance in fiscal years 2008 and 2009 of \$7,005 from fiscal year 2007. Cash appropriations total \$2,814,578 of which \$1,726,177 is undesignated. Each year end, the schools must provide documentation for the remaining

\$1,088,401 to substantiate that the school expended the funds as designated. You will see an analysis on page 38 that shows not only cash appropriations, but payments made on behalf of the schools for debt service, printing of tobacco tax stamps and property insurance. The School Fund debt service expenditures are reflected in the Debt Service Fund, with all other General Fund debt.

Revenues from the sale of Tobacco Tax Stamps and interest income are the only source of revenue which is budgeted at \$310,500 toward these appropriations. Without the yearly operating transfers from the Utility Fund to the School Fund, this fund would show a large deficit. In addition to the above, in-kind services are rendered to the Schools; such as, free trash and garbage pickup, Resource Officers in schools, electrical service to additional classrooms, lighting for Northview ball fields, road and sewer work, security lighting, underground facilities and transformer to the Multipurpose Building that was constructed with bond funds. Also, the City continuously provides numerous staff from the Leisure Services Department, security, electricity, restroom supplies, field/facility preparation and cleanup of recreation facilities.

APPROPRIATION TO AGENCIES

Packages containing all agency requests were given to the Mayor's Policy Committee to be closely scrutinized. The packages contained an analysis of appropriations from 1991 to present, along with information about

previous one-time appropriations and data showing compliance to the City's Policy Number 16. An additional \$145 in fiscal year 2008 and 2009 was budgeted to the Wiregrass Museum of Arts to fund the increase in property insurance. Included under Tab "G" is a listing of each agency and their appropriation allotment totaling \$2,225,908 for fiscal years 2008 and 2009. I realize there is some desire to provide additional funding in this area. I would suggest you wait until after the recommendations are received from the Mayor's Policy Committee.

CAPITAL

In preparing the entire financial package, all vehicle and equipment requests were submitted from the Department Heads through the General Services - Fleet Division for review. General Services has compiled a listing in priority order that reveals vehicle repair cost, gasoline usage and the replacement needs for equipment and rolling fleet necessary to perform to show what is needed to continue providing service to the public at large. This budget reflects \$2.0 million reserved for vehicle and equipment purchases in fiscal year 2008 and fiscal year 2009. Additionally, we have developed a listing of facility repairs and maintenance most of which have been delayed for years. We have only included \$400,000 in proposed budget for facility repairs. Unfortunately, the total cost of the vehicle, equipment and facility maintenance requests approached \$6.0 million. Not funded is the wireless infrastructure (\$1.1

million) nor HVAC for the municipal building, civic center and utility complex (\$2.0 million). Even though not all needs were funded, the funding allocated continues the process started last fall with the passage of the additional 1 percent (%) sales tax of addressing these needs on a continual basis.

The budget also includes \$1.5 million to continue the resurfacing that was started last fall. Again, the needs are much greater than this but the consistency of this funding will allow us to slowly reach the point where our roads are resurfaced on a timely basis. Some of you have mentioned increasing this amount by an additional \$500,000. Obviously, we could use the additional funding and it would allow our progress in this area to move along much more quickly.

DEBT SERVICE

The Debt Service Fund expenditures are totally funded at \$7,043,682 for fiscal year 2008 and \$6,029,543 for fiscal year 2008 by transfers from the General and Utility Funds. These budgeted funds reflect the General Fund debt only. The school debt requirements, which are a part of this General Fund debt, is \$1,215,438 and \$1,228,663 for fiscal years 2008 and 2009, respectively. The City recorded \$673,626 as revenue for fiscal year 2008 and \$674,544 as revenue for fiscal year 2009. This revenue derives from a reimbursement commitment made by the City of Dothan School Board to refund one-half (½) of the school

portion of the 1999 General Obligation Warrant Issue. All utility debt is reflected in the Utility Fund and totals \$7,446,447 for fiscal year 2008 and \$5,695,187 for fiscal year 2009. Total debt service requirements for the City of Dothan are \$14,490,129 for fiscal year 2008 and \$11,724,730 for fiscal year 2009. These totals reflect general obligation bonded debt, notes payable, state revolving loans, accrued interest in the Utility Fund, and exchange expenses or paying agent fees. In fiscal year 2007, the City issued warrants totaling \$9.5 million for water transmission lines and two wells.

After years of experience and various conversations with financial consultants and other City Managers, I know that Dothan, like other cities, needs to closely monitor the outstanding debt. In previous years you were smart to develop a conservative debt service strategy and to set a goal or **“not-to-exceed limit”** of approximately 60% (\$94,787,515) of the Constitutional Debt Limit (\$157,979,191). Dothan is currently at 43.33% with the outstanding debt totaling \$73,183,184 as of September 30, 2007. (\$12,140,000 represents the School Fund portion of this outstanding debt). The outstanding debt will decrease to \$61,839,177 after the fiscal year 2008 principal payments of \$11,344,007 are paid and to \$52,715,693 after the fiscal year 2009 principal payments in the amount of \$9,123,484. Dothan’s current bond ratings are as follows:

Moody’s Investors Service	A1
Standard & Poor’s Rating Service	A+

Moody's Long Term Ratings

Investment Grade

Aaa	Highest Quality
Aa1/Aa2/Aa3	High Quality
A1/A2/A3	Upper Medium Quality
Baa1/Baa2/Baa3	Medium Quality

Below Investment Grade

Ba1/Ba2/Baa3	Speculative Elements
B1/B2/B3	Speculative Elements
Caa1/Caa2/Caa3	Danger of/in Default

S & P's Long Term Ratings

Investment Grade

AAA	Very Strong
A	Strong – Susceptible to Adverse Economy
BBB	More Susceptible to Adverse Economy

Below Investment Grade

BB/B	Speculative Elements
CCC/CC/C	Currently Vulnerable
D	Danger of/in Default

Our goal is to obtain the highest bond rating possible without losing our current rating status. When an entity is rated, the bond-rating agency looks to the financial statements to ensure that each year stands alone. In other words, the annual operating revenues must exceed the operating expenditures. Also, the rating agency rates highly an entity that relies on stable sources of revenue, rather than revenue sources that are vulnerable to changes in the economy. If the entity does not reflect the previous two guidelines in a positive manner, then the rating agency looks for escrow monies that are set aside or earmarked for debt retirement. The City has set a reserve strategy requiring an 8% minimum of General Fund expenditures and 8% of Utility Fund expenditures. These goals have been set to ensure the ability to retire debt in a time of economic depression and replacement of our utility system in the event of disaster.

SUPPLEMENTAL BUDGET

This Biennial Budget process has saved preparation time, money (printing, work hours, etc.) and afforded the City the opportunity to adopt two operating budgets at once. Keep in mind that the Commission can make adjustments all during the year as necessary toward operational needs. Before March 20th of each year and in compliance with our City Code, I will present to you a supplemental budget that will consider new programs and or activities, capital expenditures and, when justified, new personnel additions. I call this the **“Community Investment Program”**. A five-year

forecast document will also be provided and discussed in detail, as well as, a complete ten year history of actual revenues and expenditures by department.

SUMMARY

I have reviewed all expenditures and have looked at all avenues to reduce the budget, where necessary, without reducing services. Each service such as electricity, water, sewage and garbage has been closely reviewed and an analysis showing revenues and expenditures is compiled for your review, monthly. As before stated based on revenue growth, expenditures and capital needs it was imperative that the City find additional revenues or cut services to the public in order to continue current operations. Your decision to raise the Sales Tax has enabled the City to not only address numerous operational needs, deferred capital and maintenance needs, but also provided funding for you to address improvements in community and enhance the quality of life in Dothan. This will provide funding to move the City forward for years to come. Remember, the City of Dothan is the fourth fastest growing area in the State of Alabama. This growth will require that we be in a position to accommodate the increased service levels and associated capital cost. If not, then the future and quality of life in our community will suffer.

Our ending cash balances, revenue growth, expenditure controls and economic development successes are a testament to previous strategic actions

taken by city officials. This strong financial base enables the provision of high quality public services and facilities to the citizens of Dothan.

Fiscal years 2008 and 2009 reflect surplus revenues that will be utilized for the Commission's capital projects as laid out in the Pennies for Progress campaign. Each capital funding and cash appropriation will be individually voted on and will not be adopted without the majority vote of the Dothan City Commission. As you know, we must continue to maintain healthy debt service ratios as required by the bond rating agencies for future funding sources, if needed. We must address these issues head-on to ensure a strong future for the City of Dothan.

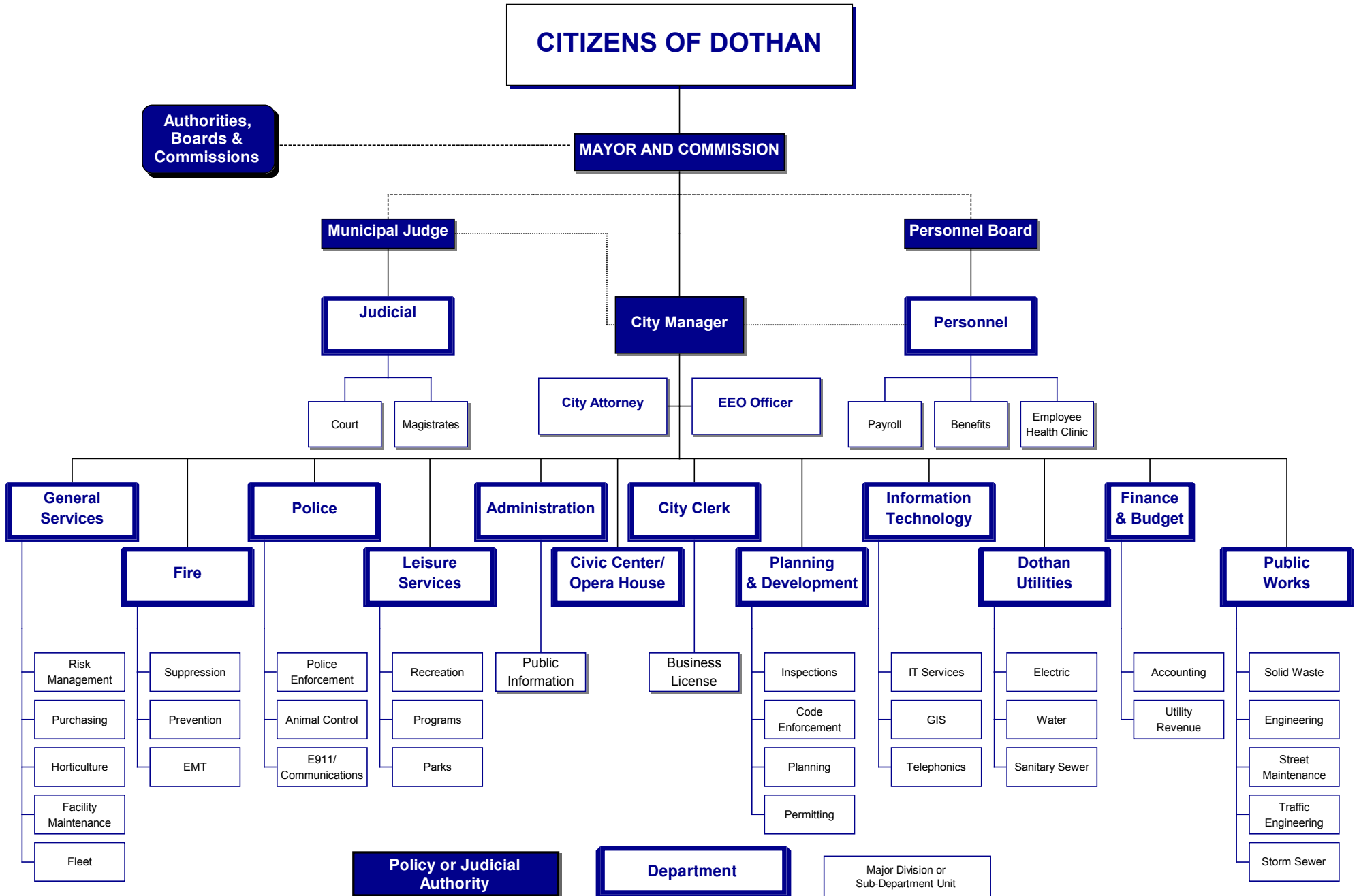
I am recommending this prepared Biennial Budget for fiscal years 2008 and 2009 to you for adoption. I would like to express my appreciation to the Finance Director Angela Palmer, the Assistant Finance Director Lisa Reeder and to my Department Heads for a job well done. I feel confident that because our **operating revenues have been increased** and as long as we stick with our **strategic financial plan**, the City will, for many years to come, continue to **provide quality service** to our fine **citizens**, as well as, prepare us for the future.

Respectfully submitted,



Michael K. West
City Manager

ORGANIZATION CHART



**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
RECAP**

	<u>2008</u>	<u>2009</u>
General Fund	\$ 80,771,722	\$ 79,971,722
Civic Center Fund	655,700	655,700
School Fund (Special Revenue)	310,500	310,500
Debt Service Fund	-	-
Utility Fund	94,674,111	95,175,029
Street Paving Fund	<u>169,590</u>	<u>169,590</u>
 Total	 <u>\$ 176,581,623</u>	 <u>\$ 176,282,541</u>

*Non-Revenue Receipts are not included.

1. Utilization of Fund Balance
2. Proceeds from Notes
3. Proceeds from Bond Sales
4. Residual Equity Transfers
5. Assessments Levied

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Taxes						
Ad Valorem Tax	\$ 2,611,283	\$ 2,726,765	\$ 2,752,947	\$ 3,021,369	\$ 3,000,000	\$ 3,000,000
Motor Vehicle Tax	554,561	538,245	760,952	653,969	600,000	600,000
General Sales Tax	38,977,751	41,605,685	40,131,315	41,698,619	57,500,000	59,000,000
Automotive Sales Tax	-	-	2,706,396	1,755,556	2,000,000	2,000,000
Lodging Tax	-	-	1,463,558	1,170,195	1,300,000	1,300,000
Manufacturing/Machinery Sales Tax	-	-	241,695	168,983	175,000	175,000
Farm/Agriculture Sales Tax	-	-	55,631	38,977	45,000	45,000
Malt Beverage Tax	874,387	890,238	929,658	804,800	900,000	900,000
Whiskey/Wine/Liquor Tax	164,076	163,326	186,751	179,337	170,000	170,000
Wholesale Wine Tax	33,553	33,905	35,356	31,934	30,000	30,000
Telephone Franchise Tax	266,830	231,102	167,636	181,906	150,000	150,000
Cable TV Franchise Tax	401,498	483,841	510,102	544,995	500,000	500,000
Gas District Franchise	1,120,376	826,732	417,206	(206,479)	400,000	400,000
Total Taxes	\$ 45,004,315	\$ 47,499,839	\$ 50,359,203	\$ 50,044,161	\$ 66,770,000	\$ 68,270,000
Licenses and Permits						
Privilege License	\$ 1,528,965	\$ 1,625,766	\$ 1,677,584	\$ 1,824,902	\$ 1,850,000	\$ 1,850,000
Insurance License	464,143	494,424	474,725	535,244	500,000	500,000
Ambulance Permits	215	243	230	-	200	200
Building Permits	209,263	217,241	237,189	196,442	190,000	190,000
Gas Permits/Inspections	8,647	10,500	9,705	8,394	8,000	8,000
Heating & A/C Permits/Inspections	23,761	26,927	33,174	24,413	25,000	25,000
Electrical Permits/Inspections	46,985	50,595	56,349	41,704	48,000	48,000
Plumbing Permits/Inspections	34,789	36,649	44,311	32,195	34,000	34,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Licenses and Permits (Cont'd)						
Tree Cutting Permits	\$ 2,690	\$ 3,210	\$ 4,420	\$ 4,025	\$ 3,000	\$ 3,000
Taxi Driver Permits	755	570	540	501	500	500
Swimming Pool Permits	2,876	2,593	3,706	2,827	2,000	2,000
Penalties/Citations/Fees	<u>22,767</u>	<u>23,765</u>	<u>31,772</u>	<u>30,019</u>	<u>23,000</u>	<u>23,000</u>
 Total Licenses and Permits	 <u>\$ 2,345,856</u>	 <u>\$ 2,492,483</u>	 <u>\$ 2,573,705</u>	 <u>\$ 2,700,666</u>	 <u>\$ 2,683,700</u>	 <u>\$ 2,683,700</u>
Intergovernmental Revenues						
Proceeds from Grants-Miracle Field	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -
FBI Violent Crime Task	-	7,477	-	-	-	-
Juvenile Incentive Block Grant	(250)	-	-	-	-	-
Houston County EMA Grant	1,100,000	70,524	92,536	31,485	-	-
S/E AL Emerg Med Grant (SEAEMS)	(143)	-	-	-	-	-
ADECA - Various	-	10,000	22,971	-	-	-
Justice Grant - Bullet Vest	-	6,540	14,083	38,970	-	-
Cops Ahead Program	-	-	-	-	-	-
Bureau of Justice Grant	-	-	35,130	2,007	-	-
Law Enforcement Block Grant	9,804	-	-	-	-	-
Justice Grant - Racial Profiling Prev	13,200	-	-	-	-	-
Public Housing Drug Grant (HUD)	175,000	175,000	175,000	175,000	175,000	175,000
D.A.R.E. Program Grant	5,159	(474)	100	-	-	-
Alabama Ind Access Road Grant	-	-	-	-	-	-
Urban Tree Planting Grant	1,000	1,500	500	1,370	-	-
Cops in School - SRO Grant	-	-	-	-	-	-
USTA Grant	-	-	71,500	10,750	-	-

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Intergovernmental Revenues (Cont'd)						
ADECA - Land/Water Conservation	\$ 2,055	\$ 9,294	\$ 140,706	\$ -	\$ -	\$ -
ADECA - Recreational Trails	27,739	-	-	-	-	-
Community Development Funds	-	-	2,429	319,627	-	-
Montgomery United Way	-	-	40,000	39,045	-	-
MPO Grant - Planning Fund	36,910	77,846	61,339	54,343	-	-
MPO Grant - Construction	493,072	250,131	98,267	-	-	2,000,000
Federal EMA - Firefighters Grant	-	-	213,049	9,705	-	-
US Dept Homeland Security	-	-	70,428	51,758	-	-
Drivers License	-	-	-	-	-	-
Allocation-AL ABC Profits	51,943	36,054	47,245	41,682	35,000	35,000
Financial Institution Tax	356,555	312,090	1,146,819	-	500,000	500,000
7 Cent Gasoline Excise Tax	140,468	153,697	140,808	116,466	130,000	130,000
6 Cent Gasoline Excise Tax	81,882	89,225	81,623	67,691	80,000	80,000
Petroleum Inspection Fee	29,313	32,581	30,129	24,648	28,000	28,000
5 Cent Gasoline Tax	40,085	43,880	40,135	33,276	40,000	40,000
Alcoholic State Sales Tax	43,046	59,572	65,964	59,636	60,000	60,000
Alabama Trust Fund	244,615	309,843	340,121	392,315	300,000	300,000
Dept of Agriculture-Pass-thru Grant	-	24,689	88,411	-	-	-
Mun Capital Improvement Trust	314,094	-	-	-	-	-
Local Impact	6,160	28,331	32,952	28,274	-	-
Summer Feeding Program	60,713	53,594	46,010	-	-	-
Auto License Tags	182,749	192,231	200,230	-	-	-
Walden Gas & Excise Tax	531,195	533,848	504,114	363,281	500,000	500,000
Share Tax 18.87% - Domestic Corp	54,752	55,162	55,576	55,993	50,000	50,000
Total Intergovernmental Revenues	\$ 4,001,116	\$ 2,532,635	\$ 3,858,175	\$ 2,067,322	\$ 1,898,000	\$ 3,898,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
General Government Revenues						
Zoning Board Appeal Fees	\$ 8,854	\$ 8,838	\$ 9,823	\$ 7,724	\$ 8,000	\$ 8,000
Sale of Maps/Publications	1,855	1,466	1,868	1,184	1,500	1,500
House Moving Permits	800	1,100	2,500	2,600	1,000	1,000
Demolition and Removal	-	100,187	2,457	36,620	5,000	5,000
False Burglar Alarm Fees	60,900	71,809	61,763	44,060	50,000	50,000
False Burglar Alarm Permit	-	-	-	-	-	-
Burn Permits	-	-	-	150	-	-
Weather Sirens	-	-	-	3,109	-	-
Extra/Ord Storm Sew Ext	40,500	-	-	-	-	-
Auditorium Use Fees	33,276	10,667	25,574	9,879	20,000	20,000
Civic Center Use Fees	104,642	81,821	116,388	110,527	88,000	88,000
Rental Rec Facilities	80,634	78,050	90,781	79,721	75,000	75,000
Swimming Pool Fees	24,762	30,070	34,822	29,468	27,000	27,000
Other Income	50,678	48,433	41,058	55,975	45,000	45,000
Auditorium/Civic Center Concessions	37,945	46,240	30,701	31,742	30,000	30,000
Water World Admission Fees	340,560	330,254	393,301	371,771	350,000	350,000
Water World Raft Rental-Misc	26,502	23,688	28,035	23,952	25,000	25,000
Water World Resale Items	87,987	89,291	124,732	117,929	90,000	90,000
Softball Complex Fees	101,869	70,838	89,105	80,405	80,000	80,000
Softball Complex Concessions	66,154	61,279	65,955	79,947	65,000	65,000
Westgate Batting Range	2,626	-	-	-	-	-
Dothan Kiwanis Club	5,000	20,000	-	3,000	-	-
SARCOA-AAA-1 & Tobacco Tax	-	-	20,013	16,791	15,000	15,000
Adult Softball - National Tournament	20,040	8,331	695	75	-	-
Baseball	17,000	6,371	51,981	7,779	10,000	10,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
General Government Revenues (Cont'd)						
Basketball	\$ 16,521	\$ 16,567	\$ 15,224	\$ 27,642	\$ 20,000	\$ 20,000
Concessions	73,170	77,414	93,197	86,377	75,000	75,000
Crafts - Rose Hill	14,207	21,003	8,049	6,695	8,000	8,000
Day Camp - Instructional	84,457	85,261	88,156	77,477	80,000	80,000
Football - Cheerleading	8,542	8,214	7,232	1,085	7,000	7,000
Soccer	17,748	23,194	21,164	12,906	17,000	17,000
Swimming	13,520	8,617	27,345	8,280	10,000	10,000
Tennis	167,611	191,146	180,786	177,235	175,000	175,000
Therapeutics	12,067	15,241	3,291	95	1,000	1,000
Volleyball	3,649	2,491	1,980	152	1,500	1,500
Youth Softball	22,459	113,274	17,909	26,094	25,000	25,000
Fort Rucker Events	-	7,841	1,704	-	-	-
Miscellaneous - Other Revenue	2,473	2,015	1,324	1,560	1,500	1,500
Total Gen Government Revenues	\$ 1,549,008	\$ 1,661,011	\$ 1,658,913	\$ 1,540,006	\$ 1,406,500	\$ 1,406,500
Fines and Forfeits						
Registration Training Fee	\$ -	\$ -	\$ -	\$ 455	\$ -	\$ -
Dothan/State Drug Seizure Income	28,592	34,829	14,955	48,981	-	-
Federal Drug Seizures	-	6,060	-	-	-	-
Corrections Fd - Add Court	416,513	342,559	270,378	232,288	275,000	275,000
Court Fines & Costs	1,002,774	912,825	1,065,603	908,485	1,000,000	1,000,000
Other Police Related Income	603	1,271	1,308	1,123	500	500
Housing - Federal Prisoners	-	143	27	3	-	-
Non-Drug Seizures	-	-	-	-	-	-

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Fines and Forfeits (Cont'd)						
SSN Identification - Prison	\$ -	\$ 400	\$ 1,600	\$ 7,112	\$ 1,500	\$ 1,500
Alarm Application Fees	5,081	3,990	4,074	2,803	4,000	4,000
Drug Deferred Prosecution	11,640	353	12,750	10,395	10,000	10,000
P.A.S.S. Academy	-	5,499	39,938	19,646	15,000	15,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fines and Forfeits	\$ 1,465,203	\$ 1,307,929	\$ 1,410,633	\$ 1,231,291	\$ 1,306,000	\$ 1,306,000
Miscellaneous Revenues						
Interest From Funds Invested	\$ 174,551	\$ 470,194	\$ 1,095,353	\$ 1,037,732	\$ 800,000	\$ 800,000
Interest Earned Regular Saving	13,959	24,992	33,590	-	-	-
Interest Demolition and Removal	3,670	2,837	3,234	3,896	2,000	2,000
Employee Medical Insurance	1,486	1,495	4,126	13,440	5,000	5,000
Workers Compensation	19,167	56,319	76,031	63,928	50,000	50,000
Self - Insured	60,505	124,960	195,145	172,873	100,000	100,000
Post Office Building	59,202	63,522	58,228	63,522	63,522	63,522
Other Rentals	44,635	44,610	41,110	34,434	40,000	40,000
Contributions and Donations	57,609	176,533	73,261	209,999	70,000	70,000
Employees Contribution/Insurance	-	-	-	-	-	-
Employers Contribution/Insurance	-	-	-	-	-	-
Photocopy Printing	30,197	32,612	31,044	23,305	30,000	30,000
Bad Check Collection Fee	1,575	1,425	1,995	1,650	1,500	1,500
Junk Sales	4,205	36,471	183,456	145,120	50,000	50,000
Emergency 911 Revenue	161,635	129,631	140,784	104,973	125,000	125,000
Cash Over or Short	1,274	(2,304)	(4,325)	(9,400)	-	-
Miscellaneous Income	32,288	50,007	88,683	81,642	25,000	25,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Miscellaneous Revenues (Cont'd)						
Property Damage Recovery	\$ 533	\$ 9,281	\$ 409	\$ 409	\$ -	\$ -
Workmen Comp Recovery	3,000	8	31	-	-	-
Refunds-Accts Receivable	(12,889)	27	(69)	3,339	-	-
Land Sales	-	8,000	21,000	336	-	-
Landfill Use Fees	935,468	1,118,927	1,116,747	1,070,369	1,000,000	1,000,000
Landfill Garbage Cans	-	-	-	22,450	-	-
Animal Control Fees	26,221	21,732	38,352	29,980	25,000	25,000
Animal Adoption Fees	1,187	2,455	2,838	5,335	500	500
Tri-State BBQ Festival	-	-	-	23,587	-	-
Pilot Fees Housing Authority	15,945	22,826	47,116	24,320	20,000	20,000
Nextel Refund	-	-	-	-	4,300,000	-
Disaster Relief - FEMA	192,101	396,081	99,258	25,943	-	-
Disaster - Mutual Aid	30,425	7,606	-	19,117	-	-
Subrogation Recovery/Ins	-	11,000	-	-	-	-
ATM Surcharge	-	327	346	179	-	-
Downtown Revitalization	-	-	33,000	-	-	-
Bad Account Recoveries	102	2	45	455	-	-
Total Miscellaneous Revenues	<u>\$ 1,858,051</u>	<u>\$ 2,811,576</u>	<u>\$ 3,380,788</u>	<u>\$ 3,172,933</u>	<u>\$ 6,707,522</u>	<u>\$ 2,407,522</u>
Total General Fund Revenues	<u>\$ 56,223,549</u>	<u>\$ 58,305,473</u>	<u>\$ 63,241,417</u>	<u>\$ 60,756,379</u>	<u>\$ 80,771,722</u>	<u>\$ 79,971,722</u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
CIVIC CENTER FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
General Government Revenues						
Concessions Sales	\$ 80,037	\$ 82,865	\$ 70,801	\$ 50,806	\$ 60,000	\$ 60,000
C/C Bankcard Handling Fee	29,559	36,977	42,485	33,468	25,000	25,000
Ticket Sales	725,855	613,877	663,184	532,493	450,000	450,000
Rental - Arena	109,344	89,278	101,868	93,570	100,000	100,000
Rental - Other	30,650	16,446	16,435	15,469	15,000	15,000
Miscellaneous - Other Revenue	26,655	45,100	60,330	123,683	5,000	5,000
Atlantic Sun-Basketball	-	51,000	61,265	-	-	-
Total Gen Government Revenues	\$ 1,002,100	\$ 935,543	\$ 1,016,368	\$ 849,489	\$ 655,000	\$ 655,000
Miscellaneous Revenues						
Interest Earned Regular Saving	\$ 399	\$ 335	\$ 1,877	\$ 1,419	\$ 500	\$ 500
Bad Check Collection Fee	275	105	125	75	100	100
Cash Over or Short	78	(170)	166	343	100	100
C/C Sales Tax Discounts	1,031	1,016	864	781	-	-
Bad Account Recoveries	-	-	-	-	-	-
Bad Debt Collection Fees	-	-	-	-	-	-
Total Miscellaneous Revenues	\$ 1,783	\$ 1,286	\$ 3,032	\$ 2,618	\$ 700	\$ 700
Total Civic Center Fund	\$ 1,003,883	\$ 936,829	\$ 1,019,400	\$ 852,107	\$ 655,700	\$ 655,700

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
SCHOOL FUND (SPECIAL REVENUE)**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Taxes						
Tobacco Tax Stamps	\$ 324,734	\$ 309,861	\$ 327,117	\$ 266,075	\$ 310,000	\$ 310,000
Total Taxes	<u>\$ 324,734</u>	<u>\$ 309,861</u>	<u>\$ 327,117</u>	<u>\$ 266,075</u>	<u>\$ 310,000</u>	<u>\$ 310,000</u>
Miscellaneous Revenues						
Interest Earned Regular Saving	\$ 189	\$ 913	\$ 1,865	\$ 1,526	\$ 500	\$ 500
Bad Check Collection Fee	-	-	-	-	-	-
Miscellaneous Income	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	<u>\$ 15,189</u>	<u>\$ 913</u>	<u>\$ 1,865</u>	<u>\$ 1,526</u>	<u>\$ 500</u>	<u>\$ 500</u>
Total School Fund	<u><u>\$ 339,923</u></u>	<u><u>\$ 310,774</u></u>	<u><u>\$ 328,982</u></u>	<u><u>\$ 267,601</u></u>	<u><u>\$ 310,500</u></u>	<u><u>\$ 310,500</u></u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
DEBT SERVICE FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Miscellaneous Revenues						
Interest 2002 G/O Warrant Fd	\$ 48	\$ 237	\$ 87	\$ -	\$ -	\$ -
Interest 2005 G/O Warrant Fd	-	-	1,113	87	-	-
Interest 1993 G/O Warrant Fd	8	-	-	-	-	-
Interest 1995 G/O Warrant Fd	412	3	(1)	-	-	-
Interest 1998 G/O Warrant Fd	12	-	-	-	-	-
Interest 1999 G/O Warrant Fd	59	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Miscellaneous Revenues	<u>\$ 539</u>	<u>\$ 240</u>	<u>\$ 1,199</u>	<u>\$ 87</u>	<u>\$ -</u>	<u>\$ -</u>
Total Debt Service Fund	<u><u>\$ 539</u></u>	<u><u>\$ 240</u></u>	<u><u>\$ 1,199</u></u>	<u><u>\$ 87</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
UTILITY FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Electric Revenues						
Elec Sales-General Customer	\$ 59,894,481	\$ 64,327,172	\$ 74,765,207	\$ 56,910,342	\$ 77,000,000	\$ 77,500,000
Elec Sales-City Used	2,279,455	2,490,441	3,009,390	2,437,475	3,000,000	3,000,000
Elec Connection Fees	129,422	140,875	141,945	181,642	192,000	192,000
Equipment Rental	293,329	508,730	319,604	468,189	300,000	300,000
Junk Sales	10,669	20,003	41,398	48,777	-	-
Extra/Ordinary Elec Sys Ext	11,357	-	-	-	-	-
Installation/Repair Fees	23,282	46,561	31,905	56,333	30,000	30,000
AI Power - Territorial	-	-	-	-	-	-
Total Electric Revenues	\$ 62,641,995	\$ 67,533,782	\$ 78,309,449	\$ 60,102,758	\$ 80,522,000	\$ 81,022,000
Water Revenues						
Water Sales-General Customer	\$ 6,891,688	\$ 6,924,707	\$ 8,142,513	\$ 6,804,633	\$ 8,500,000	\$ 8,500,000
Water Sales-City Used	10,648	8,923	11,519	10,560	11,000	11,000
Water Connection Fees	220,833	196,938	290,735	202,256	200,000	200,000
Extra/Ord Water Line Ext	6,493	-	18,448	-	-	-
Equipment Rental	4,248	3,373	6,539	170	1,000	1,000
Junk Sales	5,256	3,787	12,038	1,609	-	-
Installation/Repair Fees	8,065	6,968	9,188	1,831	2,000	2,000
Water Sales-Town of Cowarts	3,373	3,479	3,568	3,058	3,000	3,000
Water Sales-Town of Kinsey	1,436	865	-	579	-	-
Water Sales-Napier Field	57,453	61,605	67,502	52,154	50,000	50,000
Water Sales-Town of Taylor	-	1,800	852	16,092	-	-
Water Sales-Houston County	-	-	-	3,838	-	-
Total Water Revenues	\$ 7,209,493	\$ 7,212,445	\$ 8,562,902	\$ 7,096,780	\$ 8,767,000	\$ 8,767,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
UTILITY FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Sewer Revenues						
Sewer Service Fees	\$ 3,211,668	\$ 3,291,736	\$ 3,387,724	\$ 2,845,091	\$ 3,200,000	\$ 3,200,000
Sewer Connection Fees	12,214	37,059	10,680	14,375	12,000	12,000
Extra/Ord Water Line Ext	6,500	-	3,800	-	-	-
Sewer Sales-City Used	12,989	12,557	12,425	10,448	10,000	10,000
Impact Fees	-	-	-	133,295	-	-
Junk Sales	-	638	6,286	2,471	-	-
Installation/Repair Fees	89	5,024	-	-	-	-
Sewer Fees-Napier Field	16,005	15,274	16,058	14,769	15,000	15,000
Sewer Fees-Town of Taylor	27,714	27,492	28,919	23,879	25,000	25,000
Sewer Fees-Town of Kinsey	27,816	27,682	29,967	23,683	25,000	25,000
Sewer Fees-Midland City	32,132	29,521	35,202	25,815	30,000	30,000
Sewer Fees-Town of Cowarts	11,895	11,995	15,895	13,603	8,000	8,000
Sewer Fees-Houston County	8,386	9,816	9,579	6,308	8,000	8,000
Total Sewer Revenues	<u>\$ 3,367,408</u>	<u>\$ 3,468,794</u>	<u>\$ 3,556,535</u>	<u>\$ 3,113,737</u>	<u>\$ 3,333,000</u>	<u>\$ 3,333,000</u>
Combined Revenues						
Delinquent Fees	\$ 728,822	\$ 765,168	\$ 859,553	\$ 671,235	\$ 650,000	\$ 650,000
Bad Check Collection Fees	42,234	39,421	46,625	33,150	30,000	30,000
Rereads/Meter Test Fees	700	320	3,435	340	500	500
Other Revenue	10,059	18,244	137,554	62,002	5,000	5,000
Disaster Relief - FEMA	90,550	59,574	-	-	-	-
Disaster - Mutual Aid	71,676	84,668	-	-	-	-
Property Damage Recovery	153	843	-	715	-	-
Interest from Utility Funds Invested	178,075	507,276	1,015,407	776,653	642,985	642,985
Bad Account Recoveries	49,977	69,761	88,265	94,232	50,000	50,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
UTILITY FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Combined Revenues (Cont'd)						
School Warrant Reimbursement	\$ 669,018	\$ 669,143	\$ 668,274	\$ 671,524	\$ 673,626	\$ 674,544
Bad Debt Collection Fees	19,181	18,781	14,870	24,674	-	-
Proceeds from Grants	-	-	-	-	-	-
AL Dept of Transportation	-	-	-	-	-	-
Interest 2002 G/O Warrant Fd	-	-	-	-	-	-
Interest 2006 G/O Warrant Fd	-	-	-	131,150	-	-
Interest 1993 G/O Warrant Fd	-	-	-	-	-	-
Interest 1995 G/O Warrant Fd	-	-	-	-	-	-
Interest 1998 G/O Warrant Fd	-	-	-	-	-	-
Miscellaneous Income	34	23,151	9,311	1,906	-	-
Total Combined Revenues	<u>\$ 1,860,479</u>	<u>\$ 2,256,350</u>	<u>\$ 2,843,294</u>	<u>\$ 2,467,581</u>	<u>\$ 2,052,111</u>	<u>\$ 2,053,029</u>
Total Utility Fund	<u>\$ 75,079,375</u>	<u>\$ 80,471,371</u>	<u>\$ 93,272,180</u>	<u>\$ 72,780,856</u>	<u>\$ 94,674,111</u>	<u>\$ 95,175,029</u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2008 & FY 2009
STREET PAVING FUND**

<u>SOURCE</u>	<u>FY 2004 (ACTUAL)</u>	<u>FY 2005 (ACTUAL)</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (YTD 07-31-07)</u>	<u>FY 2008 (BUDGET)</u>	<u>FY 2009 (BUDGET)</u>
Miscellaneous Revenues						
Interest from Funds Invested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned Regular Saving	3,781	12,627	7,759	8,259	3,000	3,000
Interest from St. Paving #32	84,937	71,779	54,938	40,068	-	-
Bad Check Collection Fee	-	-	-	-	-	-
Cash Over or Short	68,115	(69,759)	85	251	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Miscellaneous Revenues	<u>\$ 156,833</u>	<u>\$ 14,647</u>	<u>\$ 62,782</u>	<u>\$ 48,578</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Special Assessments						
Street Paving # 32	<u>\$ 245,251</u>	<u>\$ 342,982</u>	<u>\$ 211,120</u>	<u>\$ -</u>	<u>\$ 166,590</u>	<u>\$ 166,590</u>
Total Special Assessments	<u>\$ 245,251</u>	<u>\$ 342,982</u>	<u>\$ 211,120</u>	<u>\$ -</u>	<u>\$ 166,590</u>	<u>\$ 166,590</u>
Total Street Paving Fund	<u>\$ 402,084</u>	<u>\$ 357,629</u>	<u>\$ 273,902</u>	<u>\$ 48,578</u>	<u>\$ 169,590</u>	<u>\$ 169,590</u>

**CITY OF DOTHAN
BUDGET SUMMARY BY FUND - FY 2008 & FY 2009**

FY 2008 BUDGET

Revenues	GENERAL FUND	CIVIC CENTER FUND	SCHOOL FUND	DEBT SERVICE FUND	UTILITY FUND	ST PAVING FUND	TOTAL
Current Revenues	\$ 23,271,722	\$ 655,700	\$ 310,500	\$ -	\$ 14,674,111	\$ 169,590	\$ 39,081,623
Sales Tax	57,500,000	-	-	-	-	-	57,500,000
Electric Sales	-	-	-	-	80,000,000	-	80,000,000
Accumulated Depreciation	-	-	-	-	3,775,000	-	3,775,000
Total Revenues	<u>\$ 80,771,722</u>	<u>\$ 655,700</u>	<u>\$ 310,500</u>	<u>\$ -</u>	<u>\$ 98,449,111</u>	<u>\$ 169,590</u>	<u>\$ 180,356,623</u>
Expenses							
Expenses-Excluding Debt Service & Payroll	\$ 12,359,198	\$ 613,716	\$ 2,948,261	\$ -	\$ 11,202,023	\$ 6,000	\$ 27,129,198
Payroll Exp-Salaries/Benefits/Uniforms/OT	50,499,542	41,984	92,736	-	11,648,486	-	62,282,748
Electric Energy for Resale	-	-	-	-	63,500,000	-	63,500,000
Inform. Tech - Upgrades, Software, etc.	610,000	-	-	-	-	-	610,000
Leisure Services	250,000	-	-	-	-	-	250,000
Electric - Transformers	-	-	-	-	500,000	-	500,000
Sidewalk Project	100,000	-	-	-	-	-	100,000
Resurfacing	1,500,000	-	-	-	-	-	1,500,000
Bridge Repair	400,000	-	-	-	-	-	400,000
Vehicle Replacement	1,500,000	-	-	-	500,000	-	2,000,000
Facility Mtnce	400,000	-	-	-	-	-	400,000
Medical/Self/Worker's Comp/Retiree's Ins	2,705,885	-	-	-	91,566	-	2,797,451
Debt Service Expenses	-	-	-	7,043,682	7,446,447	-	14,490,129
Total Expenditures	<u>\$ 70,324,625</u>	<u>\$ 655,700</u>	<u>\$ 3,040,997</u>	<u>\$ 7,043,682</u>	<u>\$ 94,888,522</u>	<u>\$ 6,000</u>	<u>\$ 175,959,526</u>
Transfers In (Out)							
From GF (Sales Tax) to UF Debt - Water	\$ (500,000)	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
From GF (Sales Tax) GF Debt - Radio	(1,000,000)	-	-	1,000,000	-	-	-
From General Fund to Debt Service	(5,043,682)	-	-	5,043,682	-	-	-
From Utility Fd to General Fund	-	-	-	-	-	-	-
From Utility Fd to School Fund	-	-	2,730,497	-	(2,730,497)	-	-
From Utility Fd to Debt Service	-	-	-	1,000,000	(1,000,000)	-	-
From Street Paving to Utility Fd	-	-	-	-	163,590	(163,590)	-
Total Transfers	<u>\$ (6,543,682)</u>	<u>\$ -</u>	<u>\$ 2,730,497</u>	<u>\$ 7,043,682</u>	<u>\$ (3,066,907)</u>	<u>\$ (163,590)</u>	<u>\$ -</u>
Surplus Estimated Revenues	<u>\$ 3,903,415</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 493,682</u>	<u>\$ -</u>	<u>\$ 4,397,097</u>

**CITY OF DOTHAN
BUDGET SUMMARY BY FUND - FY 2008 & FY 2009**

FY 2009 BUDGET

Revenues	GENERAL FUND	CIVIC CENTER FUND	SCHOOL FUND	DEBT SERVICE FUND	UTILITY FUND	ST PAVING FUND	TOTAL
Current Revenues	\$ 20,971,722	\$ 655,700	\$ 310,500	\$ -	\$ 15,875,029	\$ 169,590	\$ 37,982,541
Sales Tax	59,000,000	-	-	-	-	-	59,000,000
Electric Sales	-	-	-	-	80,500,000	-	80,500,000
Accumulated Depreciation	-	-	-	-	3,775,000	-	3,775,000
Total Revenues	<u>\$ 79,971,722</u>	<u>\$ 655,700</u>	<u>\$ 310,500</u>	<u>\$ -</u>	<u>\$ 100,150,029</u>	<u>\$ 169,590</u>	<u>\$ 181,257,541</u>
Expenses							
Expenses-Excluding Debt Service & Payroll	\$ 12,457,198	\$ 613,716	\$ 2,948,261	\$ -	\$ 11,202,023	\$ 6,000	\$ 27,227,198
Payroll Exp-Salaries/Benefits/Uniforms/OT	53,281,257	41,984	97,818	-	12,291,416	-	65,712,475
Electric Energy for Resale	-	-	-	-	63,500,000	-	63,500,000
Inform. Tech - Upgrades, Software, etc.	610,000	-	-	-	-	-	610,000
Leisure Services	250,000	-	-	-	-	-	250,000
Electric - Transformers	-	-	-	-	500,000	-	500,000
Sidewalk Project	100,000	-	-	-	-	-	100,000
Resurfacing	1,500,000	-	-	-	-	-	1,500,000
Bridge Repair	400,000	-	-	-	-	-	400,000
Vehicle Replacement	1,500,000	-	-	-	500,000	-	2,000,000
Facility Mtnce	400,000	-	-	-	-	-	400,000
Medical/Self/Worker's Comp/Retiree's Ins	2,705,885	-	-	-	91,566	-	2,797,451
Debt Service Expenses	-	-	-	6,029,543	5,695,187	-	11,724,730
Total Expenditures	<u>\$ 73,204,340</u>	<u>\$ 655,700</u>	<u>\$ 3,046,079</u>	<u>\$ 6,029,543</u>	<u>\$ 93,780,192</u>	<u>\$ 6,000</u>	<u>\$ 176,721,854</u>
Transfers In (Out)							
From GF (Sales Tax) to UF Debt - Water	\$ (500,000)	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
From GF (Sales Tax) GF Debt - Radio	(1,000,000)	-	-	1,000,000	-	-	-
From General Fund to Debt Service	(4,029,543)	-	-	4,029,543	-	-	-
From Utility Fd to General Fund	3,000,000	-	-	-	(3,000,000)	-	-
From Utility Fd to School Fund	-	-	2,735,579	-	(2,735,579)	-	-
From Utility Fd to Debt Service	-	-	-	1,000,000	(1,000,000)	-	-
From Street Paving to Utility Fd	-	-	-	-	163,590	(163,590)	-
Total Transfers	<u>\$ (2,529,543)</u>	<u>\$ -</u>	<u>\$ 2,735,579</u>	<u>\$ 6,029,543</u>	<u>\$ (6,071,989)</u>	<u>\$ (163,590)</u>	<u>\$ -</u>
Surplus Estimated Revenues	<u>\$ 4,237,839</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 297,848</u>	<u>\$ -</u>	<u>\$ 4,535,687</u>

**CITY OF DOTHAN
FY 2008 & FY 2009
GENERAL FUND**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Revenues						
Taxes	\$ 45,004,315	\$ 47,499,839	\$ 50,359,203	\$ 50,044,161	\$ 66,770,000	\$ 68,270,000
Licenses and Permits	2,345,856	2,492,483	2,573,705	2,700,666	2,683,700	2,683,700
Intergovernmental Revenue	4,001,116	2,532,635	3,858,175	2,067,322	1,898,000	3,898,000
General Government Revenue	1,549,008	1,661,011	1,658,913	1,540,006	1,406,500	1,406,500
Fines and Forfeits	1,465,203	1,307,929	1,410,633	1,231,291	1,306,000	1,306,000
Miscellaneous Revenue	1,858,051	2,811,576	3,380,788	3,172,933	6,707,522	2,407,522
Utilization of Fund Balance	-	-	-	-	-	-
Proceeds from Notes	-	-	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-	-
Total Revenue	\$ 56,223,549	\$ 58,305,473	\$ 63,241,417	\$ 60,756,379	\$ 80,771,722	\$ 79,971,722
Expenses						
General Admin Department	\$ 1,111,575	\$ 1,235,010	\$ 1,482,583	\$ 1,390,398	\$ 3,517,932	\$ 3,596,118
City Clerk Department	428,922	514,820	454,147	469,120	545,839	665,463
Information Sys/Tech Department	2,150,795	2,264,677	2,840,887	2,235,668	3,261,726	3,330,360
Finance and Budgeting	841,168	872,731	934,234	826,041	1,070,096	1,123,512
Personnel Department	1,267,333	3,553,228	1,750,211	1,493,136	2,010,656	2,058,951
Judicial Department	748,445	738,340	848,232	691,351	967,864	1,013,262
Police Department	12,299,429	12,902,662	14,163,306	12,396,958	15,975,618	16,758,541
Fire Department	10,918,350	10,756,738	12,334,664	9,532,863	11,904,197	12,522,276
Public Works/Street Department	3,845,051	4,061,156	4,690,393	5,895,548	5,169,977	5,309,676
Public Works/Engineering Dept	2,875,033	2,919,462	2,219,141	1,880,620	2,477,868	2,592,315

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
GENERAL FUND**

	<u>FY 2004</u> <u>(ACTUAL)</u>	<u>FY 2005</u> <u>(ACTUAL)</u>	<u>FY 2006</u> <u>(ACTUAL)</u>	<u>FY 2007</u> <u>(YTD 07-31-07)</u>	<u>FY 2008</u> <u>(BUDGET)</u>	<u>FY 2009</u> <u>(BUDGET)</u>
Expenses (Cont'd)						
Public Works/Environmental Dept	\$ 4,370,823	\$ 5,240,159	\$ 7,081,379	\$ 6,334,304	\$ 5,685,509	\$ 5,931,043
Planning & Development	-	-	878,832	1,353,111	1,517,150	1,590,597
Health and Welfare	2,178,023	2,472,584	2,671,928	2,077,453	2,228,247	2,228,375
Leisure Services Department	5,012,447	5,169,026	6,287,439	5,562,983	6,333,403	6,591,978
Performing Arts	867,456	924,829	1,038,028	871,654	1,102,359	1,141,711
Recreation Department	621,588	684,756	632,351	503,632	417,759	417,759
General Services Admin	438,363	441,124	463,186	354,684	477,342	502,132
General Services Facility	1,207,523	1,243,001	1,315,966	1,247,713	1,858,599	1,919,036
General Services Fleet	1,814,837	1,757,482	2,035,332	1,605,581	2,105,908	2,214,659
Insurance	2,508,319	(597,062)	1,298,176	(1,130,900)	1,696,576	1,696,576
Total Expenses	<u>\$ 55,505,480</u>	<u>\$ 57,154,723</u>	<u>\$ 65,420,415</u>	<u>\$ 55,591,918</u>	<u>\$ 70,324,625</u>	<u>\$ 73,204,340</u>
Transfers In (Out)						
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ (6,043,682)	\$ (5,029,543)
General Capital Improvement	105	-	935,919	-	-	-
Special Assessments	-	-	-	-	-	-
Utility Fund	1,983,534	4,562,819	267,249	3,487,163	(500,000)	2,500,000
Total Transfers	<u>\$ 1,983,639</u>	<u>\$ 4,562,819</u>	<u>\$ 1,203,168</u>	<u>\$ 3,487,163</u>	<u>\$ (6,543,682)</u>	<u>\$ (2,529,543)</u>
ENDING BALANCE	<u>\$ 2,701,708</u>	<u>\$ 5,713,569</u>	<u>\$ (975,830)</u>	<u>\$ 8,651,624</u>	<u>\$ 3,903,415</u>	<u>\$ 4,237,839</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
CIVIC CENTER**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Revenues						
General Government Revenues	\$ 1,002,100	\$ 935,543	\$ 1,016,368	\$ 849,489	\$ 655,000	\$ 655,000
Miscellaneous Revenues	1,783	1,286	3,032	2,618	700	700
Utilization of Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 1,003,883</u>	<u>\$ 936,829</u>	<u>\$ 1,019,400</u>	<u>\$ 852,107</u>	<u>\$ 655,700</u>	<u>\$ 655,700</u>
Expenses						
Civic Center Shows	\$ 730,686	\$ 767,887	\$ 742,491	\$ 519,224	\$ 368,913	\$ 368,913
Concessions	42,880	45,629	48,671	33,242	29,612	29,612
Opera House	30,701	17,365	91,538	90,126	88,059	88,059
Vendor Sales	10,113	17,655	22,970	18,800	19,116	19,116
Bad Debt Expense	70	495	445	-	-	-
Use Fees-Civic Center	94,753	72,968	109,112	80,035	80,000	80,000
Use Fees-Concessions	37,945	46,240	30,701	31,742	30,000	30,000
Use Fees-Opera House	33,276	10,667	25,464	9,879	10,000	10,000
Use Fees-Vendors	<u>10,889</u>	<u>8,854</u>	<u>7,276</u>	<u>30,491</u>	<u>30,000</u>	<u>30,000</u>
Total Expenses	<u>\$ 991,313</u>	<u>\$ 987,760</u>	<u>\$ 1,078,668</u>	<u>\$ 813,539</u>	<u>\$ 655,700</u>	<u>\$ 655,700</u>
Transfers In (Out)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ENDING BALANCE	<u>\$ 12,570</u>	<u>\$ (50,931)</u>	<u>\$ (59,268)</u>	<u>\$ 38,568</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
SCHOOL FUND (SPECIAL REVENUE)**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Revenues						
Taxes - Tobacco Stamps	\$ 324,734	\$ 309,861	\$ 327,117	\$ 266,075	\$ 310,000	\$ 310,000
Miscellaneous Revenue	15,189	913	1,865	1,526	500	500
Utilization of Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 339,923</u>	<u>\$ 310,774</u>	<u>\$ 328,982</u>	<u>\$ 267,601</u>	<u>\$ 310,500</u>	<u>\$ 310,500</u>
Expenses						
City Schools	<u>\$ 2,966,240</u>	<u>\$ 2,962,001</u>	<u>\$ 2,971,207</u>	<u>\$ 2,480,982</u>	<u>\$ 3,040,997</u>	<u>\$ 3,046,079</u>
Total Expenses	<u>\$ 2,966,240</u>	<u>\$ 2,962,001</u>	<u>\$ 2,971,207</u>	<u>\$ 2,480,982</u>	<u>\$ 3,040,997</u>	<u>\$ 3,046,079</u>
Transfers In (Out)						
Utility Fund	<u>\$ 2,165,656</u>	<u>\$ 2,694,237</u>	<u>\$ 2,720,934</u>	<u>\$ 2,095,000</u>	<u>\$ 2,730,497</u>	<u>\$ 2,735,579</u>
Total Transfers	<u>\$ 2,165,656</u>	<u>\$ 2,694,237</u>	<u>\$ 2,720,934</u>	<u>\$ 2,095,000</u>	<u>\$ 2,730,497</u>	<u>\$ 2,735,579</u>
ENDING BALANCE	<u>\$ (460,661)</u>	<u>\$ 43,010</u>	<u>\$ 78,709</u>	<u>\$ (118,381)</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
DEBT SERVICE**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Revenues						
Interest Income	\$ 539	\$ 240	\$ 1,199	\$ 87	\$ -	\$ -
Utilization of Fund Balance	-	-	-	-	-	-
Proceeds from Bond Sales	-	32,599,847	-	-	-	-
Bond Issue Premium	-	1,757,588	-	-	-	-
Total Revenues	\$ 539	\$ 34,357,675	\$ 1,199	\$ 87	\$ -	\$ -
Expenses						
Debt Service	\$ 5,809,369	\$ 36,527,494	\$ 7,825,940	\$ 1,584,116	\$ 7,043,682	\$ 6,029,543
Total Expenses	\$ 5,809,369	\$ 36,527,494	\$ 7,825,940	\$ 1,584,116	\$ 7,043,682	\$ 6,029,543
Transfers In (Out)						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,043,682	\$ 5,029,543
Utility Fund	5,809,236	3,097,826	7,825,072	1,583,539	1,000,000	1,000,000
Total Transfers	\$ 5,809,236	\$ 3,097,826	\$ 7,825,072	\$ 1,583,539	\$ 7,043,682	\$ 6,029,543
ENDING BALANCE	\$ 406	\$ 928,007	\$ 331	\$ (490)	\$ -	\$ -

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
UTILITY FUND**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Revenues						
Electric						
Electricity Sales	\$ 62,173,936	\$ 66,817,613	\$ 77,774,597	\$ 59,347,817	\$ 80,000,000	\$ 80,500,000
Other Revenues	<u>468,059</u>	<u>716,169</u>	<u>534,852</u>	<u>754,941</u>	<u>522,000</u>	<u>522,000</u>
Total Electric Revenues	<u>\$ 62,641,995</u>	<u>\$ 67,533,782</u>	<u>\$ 78,309,449</u>	<u>\$ 60,102,758</u>	<u>\$ 80,522,000</u>	<u>\$ 81,022,000</u>
Water						
Water Sales	\$ 6,964,598	\$ 7,001,379	\$ 8,225,954	\$ 6,890,914	\$ 8,564,000	\$ 8,564,000
Other Revenues	<u>244,895</u>	<u>211,066</u>	<u>336,948</u>	<u>205,866</u>	<u>203,000</u>	<u>203,000</u>
Total Water Revenues	<u>\$ 7,209,493</u>	<u>\$ 7,212,445</u>	<u>\$ 8,562,902</u>	<u>\$ 7,096,780</u>	<u>\$ 8,767,000</u>	<u>\$ 8,767,000</u>
Sewer						
Sewer Fees	\$ 3,348,605	\$ 3,426,073	\$ 3,535,769	\$ 3,096,891	\$ 3,321,000	\$ 3,321,000
Other Revenues	<u>18,803</u>	<u>42,721</u>	<u>20,766</u>	<u>16,846</u>	<u>12,000</u>	<u>12,000</u>
Total Sewer Revenues	<u>\$ 3,367,408</u>	<u>\$ 3,468,794</u>	<u>\$ 3,556,535</u>	<u>\$ 3,113,737</u>	<u>\$ 3,333,000</u>	<u>\$ 3,333,000</u>
Combined Revenues	<u>\$ 1,860,479</u>	<u>\$ 2,256,350</u>	<u>\$ 2,843,294</u>	<u>\$ 2,467,581</u>	<u>\$ 2,052,111</u>	<u>\$ 2,053,029</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
UTILITY FUND**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond Sales	-	-	-	-	-	1,200,000
Bond Premium Amortization	5,204	9,159	21,023	-	-	-
Accumulated Depreciation	-	-	-	-	3,775,000	3,775,000
Gain/Loss on FA Disposals	<u>(362,732)</u>	<u>(179,912)</u>	<u>(300,105)</u>	<u>(4,227)</u>	<u>-</u>	<u>-</u>
Total Utilization	\$ (357,528)	\$ (170,753)	\$ (279,082)	\$ (4,227)	\$ 3,775,000	\$ 4,975,000
Total Revenues	\$ 74,721,847	\$ 80,300,618	\$ 92,993,098	\$ 72,776,629	\$ 98,449,111	\$ 100,150,029
Expenses						
Debt Service	<u>\$ 2,366,561</u>	<u>\$ 2,254,463</u>	<u>\$ 3,188,741</u>	<u>\$ 2,980,128</u>	<u>\$ 7,446,447</u>	<u>\$ 5,695,187</u>
Dothan Utilities-Electric						
Elec Energy Purchase for Resale	\$ 43,835,746	\$ 50,414,483	\$ 60,885,336	\$ 44,679,416	\$ 63,500,000	\$ 63,500,000
Other	<u>7,227,835</u>	<u>7,028,547</u>	<u>8,684,686</u>	<u>7,243,057</u>	<u>10,212,911</u>	<u>10,470,504</u>
Total Electric	\$ 51,063,581	\$ 57,443,030	\$ 69,570,022	\$ 51,922,473	\$ 73,712,911	\$ 73,970,504
Dothan Utilities-Water	\$ 4,672,538	\$ 4,163,563	\$ 5,301,276	\$ 9,820,155	\$ 5,118,204	\$ 5,240,104
Dothan Utilities-Wastewater Collection	1,323,891	1,374,062	1,644,576	1,487,797	1,691,469	1,749,927
Dothan Utilities-Wastewater Treatment	3,118,918	3,257,607	3,817,331	4,236,988	3,665,343	3,795,934
Finance-Utility Collections	919,404	1,081,649	1,154,372	787,737	1,260,335	1,298,667

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
UTILITY FUND**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Finance-Utility Services	\$ 538,299	\$ 659,443	\$ 680,502	\$ 629,613	\$ 718,813	\$ 754,869
Combined Utility Expense	<u>1,692,554</u>	<u>1,999,896</u>	<u>1,944,199</u>	<u>1,597,726</u>	<u>1,275,000</u>	<u>1,275,000</u>
 Total Expenses	 <u>\$ 65,695,746</u>	 <u>\$ 72,233,713</u>	 <u>\$ 87,301,019</u>	 <u>\$ 73,462,617</u>	 <u>\$ 94,888,522</u>	 <u>\$ 93,780,192</u>
Transfers In (Out)						
General Fund	\$ (1,983,534)	\$ (4,562,819)	\$ (267,249)	\$ (3,487,163)	\$ 500,000	\$ (2,500,000)
General Capital Improvement	-	-	-	-	-	-
Special Assessment Fund	-	-	815,000	-	163,590	163,590
Debt Service Fund	(5,809,236)	(3,097,826)	(7,825,072)	(1,583,539)	(1,000,000)	(1,000,000)
School Fund	<u>(2,165,656)</u>	<u>(2,694,237)</u>	<u>(2,720,934)</u>	<u>(2,095,000)</u>	<u>(2,730,497)</u>	<u>(2,735,579)</u>
 Total Transfers	 <u>\$ (9,958,426)</u>	 <u>\$ (10,354,882)</u>	 <u>\$ (9,998,255)</u>	 <u>\$ (7,165,702)</u>	 <u>\$ (3,066,907)</u>	 <u>\$ (6,071,989)</u>
 ENDING BALANCE	 <u>\$ (932,325)</u>	 <u>\$ (2,287,977)</u>	 <u>\$ (4,306,176)</u>	 <u>\$ (7,851,690)</u>	 <u>\$ 493,682</u>	 <u>\$ 297,848</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
STREET PAVING FUND**

	FY 2004 (ACTUAL)	FY 2005 (ACTUAL)	FY 2006 (ACTUAL)	FY 2007 (YTD 07-31-07)	FY 2008 (BUDGET)	FY 2009 (BUDGET)
Revenues						
Miscellaneous Revenue	\$ 156,833	\$ 14,647	\$ 62,782	\$ 48,578	\$ 3,000	\$ 3,000
Special Assessments	245,251	342,982	211,120	-	166,590	166,590
Proceeds from Bond Sales	-	-	-	-	-	-
Utilization of Fund Balance	-	-	-	-	-	-
Total Revenues	\$ 402,084	\$ 357,629	\$ 273,902	\$ 48,578	\$ 169,590	\$ 169,590
Expenses						
Total Expenses	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Transfers In (Out)	\$ -	\$ -	\$ (815,000)	\$ -	\$ (163,590)	\$ (163,590)
ENDING BALANCE	\$ 402,084	\$ 357,629	\$ (541,098)	\$ 48,578	\$ -	\$ -

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2008 & FY 2009
FUND BALANCE**

	<u>2006</u>	<u>YTD as of July 2007</u>	<u>Estimated 2007 Y/End</u>	<u>Budgeted 2008</u>	<u>Budgeted 2009</u>
Fund Balance					
Beginning 10-01	\$ 34,364,175	\$ 36,541,874	\$ 36,541,874	\$ 22,635,706	\$ 27,032,803
Revenues	154,698,352	133,537,236	161,244,683	-	-
Expenditures	(159,708,255)	(132,733,067)	(159,279,680)	-	-
	<u>\$ 29,354,272</u>	<u>\$ 37,346,043</u>	<u>\$ 38,506,877</u>	<u>\$ 22,635,706</u>	<u>\$ 27,032,803</u>
Adjustments	7,187,602	4,376,375	5,251,650	-	-
Gross Unreserved FB	<u>\$ 36,541,874</u>	<u>\$ 41,722,418</u>	<u>\$ 43,758,527</u>	<u>\$ 22,635,706</u>	<u>\$ 27,032,803</u>
LESS OBLIGATIONS:					
Encumbrances	(6,287,871)	(10,240,809)	(10,240,809)	-	-
Self-Insurance	(969,515)	(3,715,029)	(3,900,780)	-	-
2007 Debt & School Obl	-	(4,698,230)	(4,933,142)	-	-
CIP Obligations	-	(1,950,562)	(2,048,090)	-	-
	<u>(7,257,386)</u>	<u>(20,604,630)</u>	<u>(21,122,821)</u>	<u>-</u>	<u>-</u>
LESS RESERVES:					
Debt Service Reserve	(2,703,886)	(3,335,240)	(3,363,034)	(3,502,002)	(3,677,102)
Landfill Reserve	(2,701,820)	(3,333,090)	(3,360,866)	(3,499,745)	(3,674,732)
8% GF Exp	(4,000,000)	(4,177,029)	(4,211,838)	(4,385,880)	(4,605,174)
8% UF Exp	(6,500,000)	(6,787,672)	(6,844,236)	(7,127,056)	(7,483,408)
20% MPO Construction	(2,000,000)	(2,079,464)	(2,096,793)	(2,183,437)	(2,292,609)
Reserves	<u>(17,905,706)</u>	<u>(19,712,495)</u>	<u>(19,876,766)</u>	<u>(20,698,120)</u>	<u>(21,733,026)</u>
Budgeted Surplus				<u>4,397,097</u>	<u>4,535,687</u>
Net Unreserved FB	<u>\$ 11,378,782</u>	<u>\$ 1,405,293</u>	<u>\$ 2,758,940</u>	<u>\$ 6,334,683</u>	<u>\$ 9,835,464</u>
Gross Unreserved FB			<u>\$ 22,635,706</u>	<u>\$ 27,032,803</u>	<u>\$ 31,568,490</u>

**CITY OF DOTHAN
FY 2008 & FY 2009
SCHOOL FUND (SPECIAL REVENUE)**

	<u>2008</u>	<u>2009</u>
Cash Appropriation to Schools*	\$ 2,814,578	\$ 2,814,578
City Funded Expenditures:		
Insurance - Buildings and Contents	\$ 112,683	\$ 112,683
Tobacco Tax Stamp Printing	<u>18,000</u>	<u>18,000</u>
	130,683	130,683
Debt Service		
Exchange Expense	\$ 3,000	\$ 3,000
Interest on Bonds	545,438	523,663
Principal on Bonds	<u>670,000</u>	<u>705,000</u>
	1,218,438	1,231,663
School Crossing Guards	<u>92,736</u>	<u>97,818</u>
TOTAL	\$ 4,256,435	\$ 4,274,742
Less School Reimbursement on 1999 Bond Issue	<u>(673,626)</u>	<u>(674,544)</u>
NET TOTAL	<u>\$ 3,582,809</u>	<u>\$ 3,600,198</u>

*Includes:

Undesignated - Cash Appropriation	\$ 1,726,177	Academic and Other Travel	4,000
Repair & Maintenance	133,115	Athletic Programs:	
Dothan Technology Printer - Portion of Salary	8,880	Dothan High School	13,651
Maintenance Contracts on Print Shop Copiers	6,000	Northview High School	13,651
Band Travel:		Sister City Program	10,000
Dothan High School	10,000	Utilities (Electricity, Gas and Water)	<u>879,104</u>
Northview High School	10,000	Total	<u>\$ 2,814,578</u>

**CITY OF DOTHAN
FY 2008 & FY 2009
APPROPRIATIONS TO AGENCIES**

<u>AGENCIES</u>	<u>REVISED BUDGET FY 2006</u>	<u>REVISED BUDGET FY 2007</u>	<u>PROPOSED FY 2008</u>	<u>PROPOSED FY 2009</u>
Houston County Health Department	\$ 146,800	\$ 146,800	\$ 146,800	\$ 146,800
Houston County Department of Human Resources	2,380	2,380	2,380	2,380
Wiregrass Mental Health Center	55,000	55,000	55,000	55,000
Mental Retardation Board	46,500	46,500	46,500	46,500
Quick Senior Citizens Center (Contract)	18,000	18,000	18,000	18,000
Human Resources Development Corporation	11,000	11,000	11,000	11,000
Substance Abuse Board	52,300	52,300	52,300	52,300
Houston-Love Memorial Library ^a	359,462	419,462	359,462	359,462
Alabama Army National Guard	4,050	4,050	4,050	4,050
Houston County Civil Defense	11,100	11,100	11,100	11,100
The Downtown Group, Inc.	20,000	20,000	20,000	20,000
Dothan Landmarks Foundation, Inc. (Contract) ^b	32,800	82,800	32,800	32,800
Dothan-Houston County Airport Authority ^c	4,300	4,000	4,000	4,000
Dothan Area Convention and Visitor Bureau ^d	1,047,836	750,000	750,000	750,000
Dothan-Houston County Chamber of Commerce (Contract)	225,000	225,000	225,000	225,000
Retired Senior Volunteer Program ^e	20,000	20,000	20,000	20,000
Council on Aging ^f	20,600	20,600	20,600	20,600
District Attorney's Office	12,000	12,000	12,000	12,000
Wiregrass Museum of Art ^g	236,960	289,851	239,996	239,996
Wiregrass MAST (Contract)	1,000	1,000	1,000	1,000
TSU-Division I Baseball Tournament	30,000	10,000	-	-
Wiregrass Transit Authority	112,000	112,000	112,000	112,000
Wallace College Jazz Festival	5,000	5,000	5,000	5,000
South Alabama Symphony	5,000	5,000	5,000	5,000
Dothan Area Botanical Garden	20,000	20,000	20,000	20,000
Arts Alliance Board ^h	40,390	39,936	41,920	41,920
TOTAL APPROPRIATIONS	<u>\$ 2,539,478</u>	<u>\$ 2,383,779</u>	<u>\$ 2,215,908</u>	<u>\$ 2,215,908</u>

a - \$60,000 in FY 07 for Architectural Fees

b - FY 07 \$50,000 Water Lines & Phase 3 Power

c - Whiteway Lighting and Water

d - 6% Lodging Tax - 2% City and 4% CV&B - By Ordinance

e - \$18,000 Cash and Electricity, Water & Sewage \$2,000

f - Utilities Only Furnished by City

g - Cash \$199,888, Utilities \$38,000, Insurance \$2,108,

- Also Provided is Elevator and Pest Control contracts, Maintenance and Repairs on Building

- See also One Time Appropriations

h - Cash \$14,920 & Utilities \$27,000 (Resolution)

**CITY OF DOTHAN
FY 2008 & FY 2009
ONE-TIME APPROPRIATIONS**

<u>AGENCIES</u>	<u>APPROVED FY 2006</u>	<u>APPROVED FY 2007</u>	<u>APPROVED FY 2008</u>	<u>PROPOSED FY 2009</u>
Houston-Love Memorial Library ^a	\$ -	\$ 60,000	\$ -	\$ -
Dothan Landmarks Foundation, Inc. (Contract) ^b	-	50,000	50,000	-
Wiregrass Museum of Art ^c	-	60,000	-	-
Wallace College-Campaign for Excellence ^d	50,000	50,000	50,000	-
TOTAL APPROPRIATIONS	<u>\$ 50,000</u>	<u>\$ 220,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>

a - \$60,000 in FY 07 for Architectural Fees

b - FY 07 & 08 \$50,000 Water Lines & Phase 3 Power

c - FY 2006 City Forgave Debt of \$103,750; FY 2007 \$60,000 Pre-Design of Museum Additions

d - Campaign for Excellence-Building Fund \$50,0000 for FY 06, 07 & 08

**CITY OF DOTHAN
FY 2007 & FY 2008
TARGET OPERATING BUDGETS & PERSONAL SERVICES
(BY DEPARTMENT)**

<u>DEPARTMENT</u>	<u>TARGET OPERATING BUDGET (TOB)</u>			<u>PERSONAL SERVICES*</u>	
	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2008</u>	<u>FY 2009</u>
General Administrative Department	\$ 280,782	\$ 405,582	\$ 405,582	\$ 1,415,186	\$ 1,493,372
City Clerk Department	209,557	164,907	262,907	380,932	402,556
Information Sys/Tech Department	1,081,422	1,217,885	1,217,885	1,233,841	1,302,475
Finance Department/Accounting	114,851	122,851	122,851	947,245	1,000,661
Personnel Department	167,738	217,738	217,738	847,918	896,213
Judicial Department	137,280	137,396	137,396	830,249	875,647
Police Department	1,497,064	1,439,227	1,439,227	14,525,707	15,308,630
Fire Department	552,602	559,462	559,462	11,338,001	11,956,080
Public Works Dept/Street	623,282	673,282	673,282	2,482,149	2,621,848
Public Works Dept/Engineering	547,456	435,937	435,937	2,041,241	2,155,688
Public Works Dept/Environmental Services	1,174,688	1,309,350	1,309,350	4,361,050	4,606,584
Planning and Development	-	211,000	211,000	1,306,150	1,379,597
Leisure Services Department	1,742,694	2,128,073	2,128,073	4,597,214	4,855,789
Performing Arts Department	281,500	369,556	369,556	730,777	770,129
General Services Dept/Admin	37,000	37,000	37,000	440,342	465,132
General Services Dept/Facility	302,945	369,709	369,709	1,088,890	1,149,327
General Services Dept/Fleet	156,635	173,335	173,335	1,930,311	2,039,062
Dothan Utilities Dept/Electric	2,750,571	2,895,021	2,895,021	4,692,976	4,950,569
Dothan Utilities Dept/Water	2,237,009	2,262,009	2,262,009	2,239,281	2,361,181
Dothan Utilities Dept/Wastewater Collection	294,500	334,500	334,500	1,055,293	1,113,751
Dothan Utilities Dept/Wastewater Treatment	1,093,883	1,274,669	1,274,669	2,342,612	2,473,203
Finance Department/Utility Collections	503,464	593,464	593,464	666,871	705,203
Finance Department/Utility Services	62,360	67,360	67,360	651,453	687,509
Total	\$ 15,849,283	\$ 17,399,313	\$ 17,497,313	\$ 62,145,689	\$ 65,570,206

* Salaries and Fringe Benefits (FICA, Retirement, Worker's Compensation, FUI, Insurance and Employee Assistance Program) and Uniforms.

**CITY OF DOTHAN
FY 2008 & FY 2009
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2007 TO FY 2008</u>		<u>FY 2008 TO FY 2009</u>	
<u>General Admin Department</u>				
CM-Other Operating Supplies	\$ 2,000		\$ -	
CM-Printing	1,000			
CM-Professional Services	1,000			
CM-Copier Rental	8,000			
CM-Miscellaneous	2,500			
PR-Advertising Expense	5,000			
PR-Professional Services	10,000			
Sister City Program	(12,700)			
Dothan 101-Other Oper. Sup.	2,000			
Dothan 101-Miscellaneous	1,500			
Legal-Office Supplies	500			
Legal-Other Oper. Supplies	1,500			
Legal-Printing	500			
Legal-Dues & Subscriptions	2,000			
Prof Serv.- Lobbyist	<u>100,000</u>	\$ 124,800	<u>-</u>	\$ -
 <u>City Clerk Department</u>				
Admin-Office Supplies	\$ 690		\$ -	
Admin-Advertising Expense	7,637			
Admin-Printing	300			
Election-Advertising Expense	10,000			
Election-Professional Services	23,000			
Postal-Office Supplies	250			
Postal-Postage	11,150			
License-Office Supplies	323			
Election Expense	<u>(98,000)</u>	\$ (44,650)	<u>98,000</u>	\$ 98,000

**CITY OF DOTHAN
FY 2008 & FY 2009
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2007 TO FY 2008</u>		<u>FY 2008 TO FY 2009</u>	
<u>Information Tech Department</u>				
Transfer from Police - Telephones	\$ 105,463		\$ -	
Transfer from Fire - Telephones	<u>31,000</u>	\$ 136,463	<u>-</u>	\$ -
<u>Finance Department</u>				
Annual Audit & Printing Increase	\$ 8,000	\$ 8,000	\$ -	\$ -
<u>Personnel Department</u>				
Internship Program	\$ 50,000	\$ 50,000	\$ -	\$ -
<u>Judicial Department</u>				
Pest Control	\$ 116	\$ 116	\$ -	\$ -
<u>Police Department</u>				
Gasoline (20-21)	\$ 20,000		\$ -	
Water/Electric/Sewer (30-48) (1230)	1,000			
Water/Electric/Sewer (30-48) (1248)	25,000			
Pest Control	1,626			
Transfer to IT - Telephones	<u>(105,463)</u>	\$ (57,837)	<u>-</u>	\$ -
<u>Fire Department</u>				
Gasoline Expense	\$ 20,000		\$ -	
Water/Electric/Sewer	16,000		-	
Pest Control	1,860		-	
Transfer to IT - Telephones	<u>(31,000)</u>	\$ 6,860	<u>-</u>	\$ -
<u>Public Works Dept-Street</u>				
Gasoline Expense	\$ 50,000	\$ 50,000	\$ -	\$ -

**CITY OF DOTHAN
FY 2008 & FY 2009
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2007 TO FY 2008</u>		<u>FY 2008 TO FY 2009</u>	
<u>Public Works Dept-Engineering</u>				
Transfer to Planning Dept	\$ (108,640)		\$ -	
Foreign Trade Zone	(3,000)			
Pest Control	<u>121</u>	\$ (111,519)	<u>-</u>	\$ -
<u>Public Works Dept-Env Serv</u>				
Gasoline Expense	\$ 100,000		\$ -	
Litterbug	24,393			
Cleanup Dothan	9,464			
Pest Control	<u>805</u>	\$ 134,662	<u>-</u>	\$ -
<u>Planning and Development</u>				
Transfer from Public Works-Eng	\$ 108,640		\$ -	
Advertising	3,000			
Added New Department	<u>99,360</u>	\$ 211,000	<u>-</u>	\$ -
<u>Leisure Services Dept</u>				
Gasoline Expense	\$ 5,000		\$ -	
Briquettes/Water Tubes (20-25) (4230)	60,000			
Maintenance (30-35) (4242)	250,000			
Prof Serv-Pest Control (30-42) (4201)	9,879			
Water/Electric/Sewer (30-48) (4201)	15,000			
Water/Electric/Sewer (30-48) (4205)	5,000			
Water/Electric/Sewer (30-48) (4215)	25,000			
Water/Electric/Sewer (30-48) (4217)	5,000			
Water/Electric/Sewer (30-48) (4230)	10,000			
Water/Electric/Sewer (30-48) (4242)	<u>500</u>	\$ 385,379	<u>-</u>	\$ -

**CITY OF DOTHAN
FY 2008 & FY 2009
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2007 TO FY 2008</u>		<u>FY 2008 TO FY 2009</u>	
<u>Performing Arts Department</u>				
Water/Electric/Sewer-Civic Center	\$ 75,000		\$ -	
Water/Electric/Sewer-Opera House	10,000			
Training & Schools	2,700			
Pest Control	<u>356</u>	\$ 88,056	<u>-</u>	\$ -
<u>General Services-Facility</u>				
Water/Electric/Sewer (30-48) (5115)	\$ 10,000		\$ -	
Pest Control	5,293			
Termite Bond	1,471			
Water/Electric/Sewer (30-48) (5116)	<u>50,000</u>	\$ 66,764	<u>-</u>	\$ -
<u>General Services-Fleet</u>				
Gasoline Expense	\$ 5,000		\$ -	
Training & Schools	1,700			
Water/Electric/Sewer (30-48) (5220)	<u>10,000</u>	\$ 16,700	<u>-</u>	\$ -
<u>Dothan Utilities - Electric</u>				
Gasoline Expense	\$ 25,000		\$ -	
Grass Cutting	17,000			
Pest Control	2,450			
Water/Electric/Sewer (30-48) (8132)	<u>100,000</u>	\$ 144,450	<u>-</u>	\$ -
<u>Dothan Utilities - Water</u>				
Gasoline Expense	\$ 5,000		\$ -	
Water/Electric/Sewer (30-48) (8230)	<u>20,000</u>	\$ 25,000	<u>-</u>	\$ -

**CITY OF DOTHAN
FY 2008 & FY 2009
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	FY 2007 TO FY 2008		FY 2008 TO FY 2009	
<u>Dothan Utilities - WWC</u>				
Transfer to WWT - Elect/Water/Sewer	\$	(20,000)		\$ -
Right of Way		50,000		
Gasoline Expense		10,000	\$ 40,000	\$ -
 <u>Dothan Utilities - WWT</u>				
Gasoline Expense	\$	10,000		\$ -
Pest Control		786		
Operating Supplies		50,000		
Water/Electric/Sewer (30-48) (8505)		15,000		
Water/Electric/Sewer (30-48) (8515)		60,000		
Water/Electric/Sewer (30-48) (8520)		25,000		
Transfer to WWT - Elect/Water/Sewer		20,000	\$ 180,786	\$ -
 <u>Finance Department-Collections</u>				
Credit Card Fees	\$	50,000		\$ -
Postage Expense		40,000	\$ 90,000	\$ -
 <u>Finance Department-Meter Reading</u>				
Gasoline Expense	\$	5,000	\$ 5,000	\$ -
Total Departmental Increases (Decreases)		\$ 1,550,030		\$ 98,000