

FY 2010 & FY 2011 BIENNIAL BUDGET



**CITY OF DOTHAN
ALABAMA**

**CITY OF DOTHAN
FISCAL YEAR 2010 & 2011 BUDGET
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City of Dothan
DOTHAN, ALABAMA

Michael K. West
City Manager

September 11, 2009

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. 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 2010 and 2011 budgeted revenues and expenditures for your review, which when adopted will be our City's fourth Biennial Operating Budget.

Obviously, the biggest challenge in developing the FY 2010 and 2011 budgets for the City of Dothan was dealing with the economy and its impact locally on City revenues. You are all aware from the monthly financial reports that the City is going to be short in sales tax revenues by approximately \$5 million in budgeted revenues for FY 2009. Collections will be approximately \$3 million less when compared to FY 2008. Throughout the year, we

adjusted spending in the departments, including a limited hiring freeze beginning last October, and it appears we will complete the current year with no major problems. The challenge with revenues also extends to electrical revenues which are not growing as in the past, and water revenues are below projections because the much needed rain has slowed water sales during the summer months; less watering of lawns. The bottom line is that significant reductions were imperative or necessary in order to achieve a balanced budget.

Because of the state of the economy and revenue collections, the City departments and the Agencies were restricted to current operating budgets (the target budget zero increase concept). 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 resale, insurance expenses and debt service. The operating expenses, or target amounts, were determined to be those

expenditures appropriated for Fiscal Year 2009 with any one-time and non-recurring expenses removed. This year, in order to allow for rising costs of utilities, additional operating monies were given to various departments for these purposes.

As occurs during the biennial budget process, I, in conjunction with the Finance Director, establish goals for the upcoming budget development. These goals were:

1. *Financial Stability* – the state of the economy and impact on revenues in the City make it paramount that we focus (1) to maintain service levels and (2) to maintain the financial integrity of the City, including adequate reserves. We feel the budget developed meets those criteria.
2. *Live Within the Available Revenues* – It is imperative that the City be able to operate with the revenues you provide us. The 2010 contributions to the Retirement Systems of Alabama (RSA) will increase by \$800,000. Additionally, employee health insurance costs are projected to increase by \$1.6 million. Fortunately, the impact of these on the budget growth will be considerably less because pay raises in the current fiscal year were less than budgeted due to the current economic conditions. Therefore, the impact from Fiscal Year 2009 to Fiscal Year 2010 is \$700,000 and from Fiscal Year 2010 to 2011 is \$100,000. Because of the uncertainty of debt service payments associated with the wastewater plant expansion, the budget does not include these cost nor the anticipated
3. *Avoid Layoffs* – The hiring freeze instituted last October was designed to avoid any layoffs. Currently, we have approximately 50 vacant positions. Unfortunately, based on projected revenues, many of these positions will remain vacant until the economy turns around. The funding for 32 positions has been eliminated and is the major reason we have been able to balance this budget. If the economy improves and we have revenue growth again, then many of these positions will be revisited for funding.
4. *Maintain Fleet Replacement Schedule* – With the additional one-percent sales tax, one of the objectives of the City Commission, as well as the staff, was to be able to fund on a regular basis needed vehicle and equipment replacements in the City fleet. Unfortunately, while we expended approximately \$2 million per year for the last couple of years, this amount has not allowed us to replace everything that has reached its useful life span; however, significant progress has been made. We were able to replace 54 police cars over the past three years, but an additional 25 are needed to be replaced. In the proposed budget, we have eliminated \$500,000 (\$250,000 in both the general and utility funds) to fund other capital needs (for example: Denton Road Bridge) and to balance the

budget. Obviously, this hurts our replacement efforts.

5. *Maintain Resurfacing Schedule* – One of the benefits of the sales tax increase was the establishment of funding for road resurfacing. This is one of the most visible signs to residents that the City is making an honest effort to upgrade infrastructure and attempting to spend their tax dollars prudently, especially since numerous roads are long past the schedule for resurfacing. We are budgeting to continue this year, as over the last several years, with the annual \$1.5 million funding.
6. *Maintain Building Maintenance Schedule* – Again this year, we have budgeted \$400,000. We have several fire stations which need new roofs, numerous other repairs at park facilities as well as other maintenance needs for public buildings. Again, the \$400,000 will not begin to provide for all our needs. However, it is very important to continue such repairs for the public building infrastructure of the City.
7. *Sewer Capital Program* – This program primarily is about maintaining older sanitary sewer lines within the City. As you are aware, the City has numerous sewer lines in older, more established neighborhoods that were installed in excess of 40 years ago and are past their useful life. Many of the sewer lines are made of terra cotta pipe and cause major problems during heavy rainfalls like the one we experienced on March 28, 2009. While this

budget does not include funding for these improvements, this is one of our budget goals and the proposed rate increase for the sewer system over the next five years will fund \$2 million a year in debt service. This would allow the City to complete the first phase of these upgrades which is estimated to total \$10 million.

8. *Funding for Water Capital Program* – As you are aware, the provision of intermediate and long-term water needs of the City continues to be a priority of the City Commission, as well as the staff. The current capital program includes the addition of the much needed water tank in the northwestern corridor of the City on property donated by Troy University and a major transmission line to deliver water to the tank and distribute the water. This project will improve water pressure problems in many nearby neighborhoods. While this program is not fully funded, it is anticipated that over the next several years the programmed rate increases in the water system as well as the repayment of current debt will allow the City to accomplish this project. There are still questions related to long-term water needs, which involves preliminary assessments of taking water from the Chattahoochee River, authorization and funding of the proposed reservoir, and planning for two additional wells that will be needed in the next five years. Again, this program is not funded in the proposed budget.
9. *Electric Capital Program* – Many of the substations and transformers in the City's electric system were

installed in the 60's and 70's and have reached the end of their useful life. The large transformers at the substations cost in the neighborhood of \$600,000. We all remember last summer when we had some problems with the Haven Drive Substation requiring that a used transformer be installed and the failing transformer had to be rebuilt. Emergency rebuilding takes about six months and costs in excess of \$500,000. The anticipated sewer rate increase which reduces the required subsidy from electric revenues will allow capital funding for such replacements. It only took a few months after my arrival in Dothan to understand the significant pride residents take in Dothan Utilities and the work that is performed. These customers are accustomed to a superior service level and an exceptional electric system which needs to be maintained adequately to insure such service levels continue.

10. *Storm Water Capital Program* – Obviously the March flooding mentioned previously brought to the forefront the numerous storm drainage problems in the City. After this event, the Commission requested that we put \$250,000 in this program each year. Unfortunately due to the current economic conditions, we have not been able to accommodate this in the budget. The drop in sales tax and increases in health insurance and retirement cost have forced some tough decisions related to balancing the budget. It will take approximately \$100 million to solve the identified storm water problems in the City.

Looking at this budget as previously mentioned, there are 32 positions that will go unfunded this year; at least until the economy improves and revenue begins to grow again. On the average, City department budgets were reduced by approximately 3%. Therefore, in order to be fair, it is my recommendation that those organizations receiving City funding also face similar reductions; thus there is a 3% reduction in the social, promotional and cultural organizations' funding. I understand that each day they have difficulty meeting their budgets. However, the same can be true for City departments. These reductions, while not a significant amount of money (\$61,055), contributed to our ability to balance the budget in the current economic conditions. In the same manner, the budget includes a 2% reduction in the cash (\$76,292) funding to the Dothan City Schools. Bear in mind, this does not impact the debt service that we pay for school facilities or in-kind services. I realize that this will not be a popular move with the Dothan City Schools or the various social and cultural organizations that the City assists with funding; however, the magnitude of our revenue shortfalls is such that hard decisions had to be made in the budget preparation for Fiscal Years 2010 and 2011.

After an in-depth line item review of each department's budget, I am presenting to the Commission a **Balanced Budget for Fiscal Years 2010 & 2011.**

REVENUE PROJECTIONS

The major issue concerning revenue for the preparation of this budget is the decline in sales tax revenues. As you are aware, revenues have declined in

eleven of the past twelve months. Sales tax revenue collections to date (August 2009) is \$2.5 million below the same period in 2008, and \$4.5 million under budgeted projections for the current year. If the trend continues, we expect the fiscal year to end \$3 million under 2008 and \$5 million under budget. The bottom line in the General Fund is we have \$3.4 million less revenue to work with in 2010 and 2011 and no growth is projected for General Fund revenues for 2011.

Utility revenues are projected to increase approximately \$10 million from the beginning 2009 budget, based on increased electric sales. Fiscal Year 2008 was increased \$11.5 million and a budget amendment will be made to 2009 before the fiscal year ending. These budget increases result directly from the biennial process where both 2008 and 2009 were budgeted in 2007 and were based on 2006 actual sales. Water and sewer revenues are projected to decrease \$1.1 million in both years. Water revenues for the summer of 2009 have been down significantly because of the rainy weather and a decrease in water usage during the spring and summer months. As previously discussed, the budget does not include any revenues associated with the proposed sewer rate increases nor debt service expenses associated with the sewer plant expansion. Obviously, the state of the economy causes some major concerns as we move forward into the new fiscal year.

The Funds included under tab "C" are expected to generate **\$187,875,739** in budgeted revenues for Fiscal Year 2010 and **\$187,874,369** for Fiscal Year 2011. These revenues do not include the unrestricted fund

balances that will remain in these funds at the end of the current fiscal year. During the ensuing fiscal year, the City Commission will appropriate these balances, if available, once they have been determined with accuracy after the close of this fiscal year. Budgeted appropriations total **\$187,875,739** and **\$187,874,369** for a balanced budget for Fiscal Year 2010 and 2011 respectively. These appropriations are funded by current revenues mentioned above and **\$4,985,000** from accumulated depreciation in both fiscal years.

Sales tax and the gross profit on electrical sales comprise a majority of our operating revenues. Sales tax was projected at \$56,500,000 for Fiscal Year 2010 as well as Fiscal Year 2009. Gross income on electrical revenues is estimated for Fiscal Years 2010 and 2011 at \$17,500,000. This gross income is derived from gross electric sales that are budgeted at \$90,500,000 for Fiscal Year 2010 and 2011 less the electric energy purchased for resale of \$73,000,000 for both years. Electric net income has shown little, almost stagnant, growth over the last several years. 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 rights.

FISCAL 2010 and 2011 BUDGET SUMMARY

I want to direct you to tab "D" actual revenues for Fiscal Years 2006, 2007 and 2008 and expenditures for each fund type. You will also see the current Fiscal Year 2009's actual revenues and expenditures through July 31, 2009. The total operating budget is shown in summary

form for Fiscal Years 2010 and 2011 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 1,200 full time, part time, seasonal and temporary employees. Our employees are our greatest asset. With this biennial budget, I am not recommending a merit pay increase for employees due to the current economic and revenue conditions. However, we have included in the budget a 2% increase in personnel cost to cover promotions, etc. If the economy recovers and revenues start to grow again, then I will request that you revisit this issue. It is unfortunate that we are not in a position to at least fund a small general increase or merit pay increase since the new performance evaluation system has been adopted. Until sales tax revenues stop declining, I do not feel comfortable increasing payroll cost.

HEALTH INSURANCE

Two significant personnel costs included in the budget are RSA payments and health insurance cost. The employees contribute another \$2.6 million. Health insurance costs are projected to increase by \$1.6 million after several years of minimal increase. In the near future, we will be presenting to you some plan modifications which are projected to decrease claims by \$600,000. You received this information from the Personnel Department; however, there will still be a net increase of \$1,000,000 in the City's cost for employee

health insurance. Because the budget contains no provision for general or merit pay increases, we are proposing that there be no increase in premiums paid by employees and the City use insurance reserves to pay these anticipated cost. However at some point, we will have to call for an increase in the contribution paid by each covered employee.

RETIREMENT

As you are aware, on 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, the Employees' Retirement System of Alabama (RSA). A percentage of the current unfunded liability portion (\$115 million) is paid along with the normal contribution, death benefit and administrative rates. The effective rate as of October 1, 2009 will be 26.67% of payroll and is broken down as follows:

Normal Rate	4.90%
Unfunded Liability	21.44%
Death Benefit	.15%
Administrative	<u>.18%</u>
Total	26.67%

This percentage of covered payroll is a 2.37% increase over the current amount and increases the budget amount by approximately \$1,000,000. The City's total contribution is \$8.9 million. If we did not have the unfunded liability the City would only pay \$1.7 million of covered payroll. Since joining RSA, the City has seen a steady increase in retirement payments due to increases in the outstanding

liability. There are numerous reasons for this, but the end result is the budget increased by \$6.1 million since joining RSA. The good news is we have the projected cost and liabilities for October 2010 and currently, there is no proposed increase in the City's contribution rate. However, any increases in salaries will require additional payments to RSA. Hopefully, we have reached a point where our costs have stabilized.

FUND BALANCE

The fund balance for Fiscal Years 2010 and 2011 is shown under Tab "E". We have worked hard and your policies have allowed the City to establish adequate reserves. This was a major factor in our recent Bond Ratings upgrade by S & P (A+ to AA-). Additionally, the current revenue concerns and uncertainty in the economy require that we have adequate reserves to insure we can meet our obligations and maintain service levels. The uncertainty of the future requires financial prudence by maintaining reserve levels.

Included in the budget is \$250,000 for Leisure Service projects, \$1,000,000 toward the debt on the Motorola radio system purchase, \$500,000 toward water debt, \$1,500,000 for rolling fleet and equipment, \$1,500,000 for resurfacing, \$650,000 for bridge repair, \$400,000 for facility maintenance, \$500,000 for computer upgrades (decrease from \$610,000), and \$500,000 for electric transformers.

For the past few years, \$400,000 was provided to the Downtown Dothan Redevelopment Authority for their

initiatives in the downtown area. However, I am proposing that funding be reduced to \$200,000. No one is more of a supporter of downtown revitalization than I; however, economic realities have forced the staff to make difficult decisions related to the budget. Based on priorities and needs, I felt this reduction was necessary.

We propose to continue the funding of sidewalks leading to our elementary schools, which is a safety issue the City needs to address. Past allocations have been \$100,000. However, because of funding limitations, we have reduced this to \$50,000. These funds can also be utilized to assist with bikeway and trail projects and as matching portions of available grants. As always, we make every effort to actively seek all available grants to further assist in the building of our great city.

CITY SCHOOLS

The Fiscal Years 2010 and 2011 School Fund Budget is explained under Tab "F" of this document. As discussed earlier, we are proposing a 2% decrease (\$76,292) in cash payments to the Dothan City Schools. Debt service payments and in-kind services will remain the same. However, the total contribution to the schools' budget is increasing by \$956,554 from the Fiscal Year 2009 to Fiscal Year 2010. Cash appropriations total \$3,738,286 of which \$2,696,036 (includes \$980,000 from the 1% sales tax) is undesignated. Each year end, the schools must provide documentation for the remaining \$1,042,251.00 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 school crossing guards, 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 (\$1,231,412 and \$1,229,413 for Fiscal Year 2010 and 2011 respectively).

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 General and Utility Fund to the School Fund, the School 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

All agency requests are included in your budget package. Additionally, 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.

As previously mentioned, one of the difficult decisions which had to be made to balance the budget was a 3% reduction in funding for those agencies. I realize many of these agencies struggle each year to operate with available revenue; however, it is hard to justify reductions in the City's departmental budgets because of revenue losses and not have similar reductions for outside agencies. Reiterating what I have already stated, I understand this will create a lot of complaints from the boards and members of these agencies. And the final decision related to this remains in your control for approval. Monetarily, this is not significant (\$61,055), but symbolically it sends a message to City operations that they do not have to sacrifice to fund other agencies. Be mindful that there are additional contracts with Wiregrass Rehabilitation Center, Dothan by Design and the Arts Alliance that are not included in the agencies which will receive reduced funding. Included under Tab "G" is a listing of each agency and their appropriation allotment totaling \$2,408,373 for Fiscal Years 2010 and 2011.

CAPITAL

In preparing the entire financial package, General Services, in conjunction with the various departments prepared a priority listing of vehicles and equipment replacements for Fiscal Year 2010. This included vehicle repair cost, gasoline usage and the replacement needs for equipment and rolling fleet necessary to provide public services to the City and its residents. This budget contains \$1.5 million (a \$500,000 reduction from 2009) for vehicle and equipment purchases in Fiscal Year 2010 and 2011. Additionally, we have developed a listing of facility

repairs and maintenance needs, most of which have been delayed for years. The budget includes \$400,000 for facility repairs. Unfortunately, the total cost of the vehicle, equipment and facility maintenance requests approached \$8.3 million. Even though not all needs were funded, the funding allocated continues the process started with the passage of the additional 1% sales tax of addressing these needs on an annual basis.

The budget, as in the past two years, includes \$1.5 million to continue the annual resurfacing program that was started in 2007. 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.

DEBT SERVICE

The Debt Service Fund expenditures are totally funded at \$6,616,875 for Fiscal year 2010 and \$4,718,376 for Fiscal Year 2011 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, are \$1,228,413 and \$1,226,413 for Fiscal Years 2010 and 2011, respectively. The City recorded \$674,242 as revenue for Fiscal Year 2010 and \$672,872 as revenue for Fiscal Year 2011. This revenue is a reimbursement commitment 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 \$4,866,557 for Fiscal Year 2010 and \$5,769,329 for Fiscal Year 2011. Total debt service (general, school and utility)

requirements for the City of Dothan are \$11,483,432 for Fiscal Year 2010 and \$10,487,705 for Fiscal Year 2011. 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. Please note that no debt service has been included for the expansion of the Little Choctawhatchee Waste Water Treatment Plant and the sewer line from Beaver Creek Wastewater Treatment Plant. Additionally, the budgeted debt service payments do not reflect the \$4.2 million for the Troy University water tank and line. This will be a State Revolving Loan for Federal Stimulus Funds administered through the Alabama Department of Environmental Management (ADEM) with some forgiveness of principal. The budget will be amended at a later date to reflect these costs once the debt service schedule for this project is finalized.

Based on my experience, I understand 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% (\$102,139,518) of the Constitutional Debt Limit (\$170,232,530). Dothan is currently at 31% with the outstanding debt totaling \$52,218,374 as of September 30, 2009 (\$13,964,525 represents the School Fund portion of this outstanding debt). Not including the sewer or water debt previously mentioned, the outstanding debt will decrease to \$42,918,676 after the Fiscal Year 2010 principal payments of \$9,299,698 are paid and to \$34,224,973 after the Fiscal Year 2011 principal payments in the amount of \$8,693,703.

Dothan's current bond ratings are as follows:

Moody's Investors Service A1

Standard & Poor's Rating Service AA -

Moody's Long Term Rating Categories

S & P's Rating Categories

Investment Grade

Investment Grade

- Aaa** Exceptional Security - Unlikely to be Affected by Change
 - Aa** Excellent Security - Lower than Aaa because Long-Term Risks Appear Some What Larger
 - A** Good Security - Possibly Susceptible to Future Impairment
 - Baa** Adequate Security - Certain Protective to Future Impairment
- Below Investment Grade**
- Ba** Questionable Security - Ability to Meet Obligations May be Moderate
 - B** Poor Security - Assurance of Punctual Payment of Obligations is Small Over the Long Run
 - Caa** Very Poor Security - May be Elements of Danger Regarding the Payment of Obligations
 - Ca** Extremely Poor Security - Danger of/in Default
 - C** Lowest Security - Extremely Poor Prospects of Offering Financial Security

- AAA** Superior Financial Security - Highest Safety
 - AA** Excellent Financial Security - Highly Safe
 - A** Good Financial Security - More Susceptible to Economic Change than Highly Rated Companies
 - BBB** Adequate Financial Security - More Vulnerable to Economic Changes
- Below Investment Grade**
- BB** Financial Security May be Adequate - Capacity to Meet Long Term Policies is Vulnerable
 - B** Vulnerable Financial Security
 - CCC** Extremely Vulnerable Financial Security - Questionable Ability to Meet Obligations
 - R** Regulatory Action - Placed Under Order of Rehabilitation and Liquidation

Moody's uses a letter grade scale that ranges from Aaa ("Exceptional") for the highest rating to C ("Lowest") for the least favorable rating (i.e. Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C). For classes Aa to B Moody's adds a numerical modifier, from 1 (at high end of category) to 3 (at the lower end) to indicate the approximate ranking of a company in the particular classification.

S & P divides the ratings for claims-paying ability into two broad classifications. Rating categories from 'AAA' to 'BBB' are classified as "secure" and indicate insurers whose financial capacity to meet policyholder obligations is viewed on balance as sound. Ratings categories from 'BB' to 'CCC' are classified as "vulnerable" and indicate insurers whose financial capacity to meet policyholders obligations is viewed as vulnerable to adverse economic and underwriting conditions. Plus (+) and minus (-) signs show relative standing within a category; they do not suggest likely upgrades or downgrades.

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 meet or 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 April 15th of each year, and in compliance with our City Code, I 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 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 previously stated, developing the Fiscal Year 2010 and 2011 budgets has been a challenge because of the current economic conditions and the declining sales tax revenues. Your decision to raise the Sales Tax in 2007 has enabled the City to minimize the impact of revenue reductions on City services. Many cities are laying off employees, eliminating services and dealing with major budget reductions to deal with the current economic conditions. Without the additional sales tax revenue, Dothan would be taking similar actions. Additionally, we have instituted policies which reduced expenditures and have helped us weather the storm to date. However, the recession is not over and we must maintain our diligence and be financially prudent as we move forward into the new fiscal year. Hopefully, the worst is behind us but our sales tax revenues are still declining. Therefore, we enter the Fiscal Year 2010 year cautiously. Quality of life in Dothan has always been important to businesses and residents. It has been a major driving force in the growth and development of the City over the years. The additional sales tax was to provide a source of funding for numerous parks, road and

other projects. Unfortunately, the economic downturn has delayed most of these projects. However, we cannot forget the City's commitment to opportunities to add to Dothan's quality of life which will pay dividends for years to come.

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 2010 and 2011 reflect our attempt to deal with the economic realities and revenue losses without any significant impact on services to citizens. I think we accomplished this. However, there are many things not being addressed, such as the need for additional personnel, especially in the Police Department. If we were not experiencing an economic downturn, funding of these positions would most definitely have a positive impact on City services. Additionally, there are some capital needs which we are unable to address, i.e. John D. Odom Road improvements, James Oates Park development, new softball complex at Eastgate Park, land for an industrial park, improvements at Walton Park, expansion of our Gateway Beautification Program (we will continue to pursue Highway Enhancement Grants for this purpose), improvements to our sewer collection system (overflow problems continue to occur), a new library, numerous major maintenance needs at various City facilities, and development for long-term source of City water. The reality is most of these will have to wait, but be ever

mindful of future needs that have provided current residents with the City service levels and quality of life that currently benefit our citizens. It is imperative that we continue to move forward once funding is available.

I am recommending this prepared Biennial Budget for Fiscal Years 2010 and 2011 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 our management team is capable and prepared to insure the City navigates the current economic conditions with the proposed budget. We are prepared to take whatever steps necessary to keep the City financially sound.

Respectfully submitted,



Michael K. West
City Manager

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
RECAP**

	<u>2010</u>	<u>2011</u>
General Fund	\$ 76,540,222	\$ 76,540,222
Civic Center Fund	655,700	655,700
School Fund (Special Revenue)	310,500	310,500
Debt Service Fund	-	-
Utility Fund	105,214,727	105,213,357
Street Paving Fund	<u>169,590</u>	<u>169,590</u>
 Total	 <u>\$ 182,890,739</u>	 <u>\$ 182,889,369</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 2010 & FY 2011
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Taxes						
Ad Valorem Tax	\$ 2,752,947	\$ 3,021,417	\$ 3,364,123	\$ 3,611,382	\$ 3,600,000	\$ 3,600,000
Motor Vehicle Tax	760,952	834,817	783,740	506,057	700,000	700,000
General Sales Tax	40,131,315	52,205,127	56,169,122	45,795,901	56,500,000	56,500,000
Automotive Sales Tax	2,706,396	2,157,988	2,011,068	1,225,698	2,000,000	2,000,000
Lodging Tax	1,463,558	1,374,262	1,437,757	1,220,797	1,430,000	1,430,000
Manufacturing/Machinery Sales Tax	241,695	212,151	220,128	147,133	200,000	200,000
Farm/Agriculture Sales Tax	55,631	49,112	52,838	39,592	50,000	50,000
Malt Beverage Tax	929,658	984,936	988,121	811,056	950,000	950,000
Whiskey/Wine/Liquor Tax	186,751	213,494	224,223	188,850	200,000	200,000
Wholesale Wine Tax	35,356	37,983	39,070	32,147	35,000	35,000
Telephone Franchise Tax	167,636	181,906	130,769	165,150	150,000	150,000
Cable TV Franchise Tax	510,102	557,003	599,535	641,726	600,000	600,000
Gas District Franchise	417,206	193,521	1,067,077	86,030	200,000	200,000
Total Taxes	<u>\$ 50,359,203</u>	<u>\$ 62,023,717</u>	<u>\$ 67,087,571</u>	<u>\$ 54,471,519</u>	<u>\$ 66,615,000</u>	<u>\$ 66,615,000</u>
Licenses and Permits						
Privilege License	\$ 1,677,584	\$ 1,840,592	\$ 2,151,443	\$ 2,225,130	\$ 2,000,000	\$ 2,000,000
Insurance License	474,725	560,751	570,992	543,148	540,000	540,000
Ambulance Permits	230	-	480	215	200	200
Building Permits	237,189	232,174	302,058	192,139	190,000	190,000
Gas Permits/Inspections	9,705	10,044	8,620	6,400	8,000	8,000
Heating & A/C Permits/Inspections	33,174	28,004	32,423	24,012	25,000	25,000
Electrical Permits/Inspections	56,349	53,888	67,243	42,526	48,000	48,000
Plumbing Permits/Inspections	44,311	38,664	50,305	31,722	34,000	34,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Licenses and Permits (Cont'd)						
Tree Cutting Permits	\$ 4,420	\$ 4,690	\$ 4,875	\$ 3,960	\$ 3,000	\$ 3,000
Taxi Driver Permits	540	551	525	465	500	500
Swimming Pool Permits	3,706	3,627	2,962	2,458	2,000	2,000
Penalties/Citations/Fees	<u>31,772</u>	<u>32,982</u>	<u>21,955</u>	<u>41,430</u>	<u>30,000</u>	<u>30,000</u>
 Total Licenses and Permits	 <u>\$ 2,573,705</u>	 <u>\$ 2,805,967</u>	 <u>\$ 3,213,881</u>	 <u>\$ 3,113,605</u>	 <u>\$ 2,880,700</u>	 <u>\$ 2,880,700</u>
Intergovernmental Revenues						
Proceeds from Grants	\$ -	\$ 160,000	\$ 10,000	\$ 235,375	\$ -	\$ -
FBI Violent Crime Task	-	-	16,036	12,945	-	-
Juvenile Incentive Block Grant	-	-	-	-	-	-
Houston County EMA Grant	92,536	31,485	122,079	4,025	-	-
ADECA - Various	22,971	-	25,000	-	-	-
Justice Grant - Bullet Vest	14,083	24,887	2,470	-	-	-
Bureau of Justice Grant	35,130	4,200	897,629	(817,066)	-	-
Public Housing Drug Grant (HUD)	175,000	175,000	175,000	-	175,000	175,000
D.A.R.E. Program Grant	100	-	-	-	-	-
Alabama Ind Access Road Grant	-	-	-	36,595	-	-
Urban Tree Planting Grant	500	1,370	-	-	-	-
Atlantic Coastline Passenger Grant	-	311,183	841,713	33,819	-	-
USTA Grant	71,500	-	-	-	-	-
ADECA - Land/Water Conservation	140,706	200,000	-	-	-	-
Community Development Funds	2,429	480,448	772,301	326,344	-	-
Wiregrass Foundation	-	-	-	5,000	-	-
Montgomery United Way	40,000	-	-	-	-	-

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Intergovernmental Revenues (Cont'd)						
MPO Grant - Planning Fund	\$ 61,339	\$ 59,240	\$ 78,861	\$ 97,618	\$ -	\$ -
MPO Grant - Construction	98,267	722,789	9,675,242	198,569	-	-
Federal EMA - Firefighters Grant	213,049	9,705	-	-	-	-
US Dept Homeland Security	70,428	28,787	33,000	12,000	-	-
Drivers License	-	-	3	-	-	-
Allocation-AL ABC Profits	47,245	41,682	21,241	22,369	25,000	25,000
Financial Institution Tax	1,146,819	216,989	108,240	-	200,000	200,000
7 Cent Gasoline Excise Tax	140,808	141,755	138,601	113,928	130,000	130,000
6 Cent Gasoline Excise Tax	81,623	82,366	80,573	66,024	80,000	80,000
Petroleum Inspection Fee	30,129	30,145	29,813	23,534	28,000	28,000
5 Cent Gasoline Tax	40,135	40,502	39,600	32,552	40,000	40,000
Alcoholic State Sales Tax	65,964	70,861	74,232	65,370	70,000	70,000
Alabama Trust Fund	340,121	392,315	410,633	699,918	500,000	500,000
Dept of Agriculture-Pass-thru Grant	88,411	-	-	2,500	-	-
IRP Vehicle Registration	-	-	-	3,120	-	-
Local Impact	32,952	60,909	28,012	11,869	-	-
Summer Feeding Program	46,010	45,425	55,490	-	-	-
Auto License Tags	200,230	-	-	-	-	-
Walden Gas & Excise Tax	504,114	579,314	522,821	348,946	500,000	500,000
Share Tax 18.87% - Domestic Corp	55,576	55,993	56,413	56,836	55,000	55,000
Total Intergovernmental Revenues	\$ 3,858,175	\$ 3,967,350	\$ 14,215,003	\$ 1,592,190	\$ 1,803,000	\$ 1,803,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
General Government Revenues						
Zoning Board Appeal Fees	\$ 9,823	\$ 9,404	\$ 8,405	\$ 5,785	\$ 8,000	\$ 8,000
Sale of Maps/Publications	1,868	2,126	3,106	731	1,000	1,000
House Moving Permits	2,500	2,800	2,500	600	1,000	1,000
Demolition and Removal	2,457	36,620	58,509	3,523	5,000	5,000
Fire Re-inspection Fees	-	-	900	(250)	-	-
False Burglar Alarm Fees	61,763	44,060	12,687	20,563	15,000	15,000
Burn Permits	-	150	1,510	920	-	-
Weather Sirens	-	3,109	1,989	2,962	-	-
Weed Abatement Liens	-	-	7,778	-	-	-
Extra/Ord Storm Sew Ext	-	-	27,400	-	-	-
Auditorium Use Fees	25,574	9,879	29,547	22,162	20,000	20,000
Civic Center Use Fees	116,388	121,673	132,956	116,619	100,000	100,000
Rental Rec Facilities	90,781	96,552	91,186	83,275	90,000	90,000
Swimming Pool Fees	34,822	32,839	34,781	32,306	30,000	30,000
Other Income	41,058	64,661	55,857	32,412	50,000	50,000
Auditorium/Civic Center Concessions	30,701	31,742	5,369	16,916	10,000	10,000
Water World Admission Fees	393,301	428,779	442,755	366,032	450,000	450,000
Water World Raft Rental-Misc	28,035	32,135	33,837	21,168	25,000	25,000
Water World Resale Items	124,732	137,473	114,944	94,369	90,000	90,000
Softball Complex Fees	89,105	99,143	85,719	72,459	80,000	80,000
Softball Complex Concessions	65,955	91,178	84,071	56,511	65,000	65,000
Civic Center Printing	-	16	-	-	-	-
Dothan Kiwanis Club	-	3,000	3,000	3,000	3,000	3,000
SARCOA-AAA-1 & Tobacco Tax	20,013	19,853	19,956	15,773	19,000	19,000
Adult Softball - National Tournament	695	6,964	2,612	-	-	-
Baseball	51,981	7,879	12,221	15,434	10,000	10,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
General Government Revenues (Cont'd)						
Basketball	\$ 15,224	\$ 27,642	\$ 9,903	\$ 9,277	\$ 10,000	\$ 10,000
Concessions	93,197	91,870	87,013	57,151	85,000	85,000
Crafts - Rose Hill	8,049	6,895	4,115	4,241	5,000	5,000
Day Camp - Instructional	88,156	85,716	80,470	80,850	80,000	80,000
Football - Cheerleading	7,232	9,384	11,706	4,699	9,000	9,000
Soccer	21,164	20,958	21,612	16,842	20,000	20,000
Swimming	27,345	10,541	4,945	5,970	5,000	5,000
Tennis	180,786	181,011	164,774	149,572	175,000	175,000
Therapeutics	3,291	95	1,616	2,610	1,000	1,000
Volleyball	1,980	1,530	2,747	120	1,500	1,500
Youth Softball	17,909	27,656	20,242	21,636	25,000	25,000
Fort Rucker Events	1,704		375	-	-	-
Miscellaneous - Other Revenue	1,324	1,760	7,326	31,609	1,500	1,500
Total Gen Government Revenues	\$ 1,658,913	\$ 1,747,093	\$ 1,690,439	\$ 1,367,847	\$ 1,490,000	\$ 1,490,000
Fines and Forfeits						
Registration Training Fee	\$ -	\$ 455	\$ -	\$ -	\$ -	\$ -
Dothan/State Drug Seizure Income	14,955	56,262	44,850	8,970	-	-
Federal Drug Seizures	-	-	17,399	8,101	-	-
Corrections Fd - Add Court	270,378	286,132	330,713	322,384	300,000	300,000
Court Fines & Costs	1,065,603	1,108,273	1,134,867	1,041,437	1,200,000	1,200,000
Other Police Related Income	1,308	2,883	378	358	500	500
Houston Co Inmate Housing	-	24	120	-	-	-
Housing - Federal Prisoners	27	-	-	120	-	-
Non-Drug Seizures	-	-	-	-	-	-

CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
GENERAL FUND

<u>SOURCE</u>	<u>FY 2006</u> <u>(ACTUAL)</u>	<u>FY 2007</u> <u>(ACTUAL)</u>	<u>FY 2008</u> <u>(ACTUAL)</u>	<u>FY 2009</u> <u>(YTD 07-31-09)</u>	<u>FY 2010</u> <u>(BUDGET)</u>	<u>FY 2011</u> <u>(BUDGET)</u>
Fines and Forfeits (Cont'd)						
SSN Identification - Prison	\$ 1,600	\$ 7,112	\$ -	\$ 400	\$ 1,500	\$ 1,500
Alarm Application Fees	4,074	3,228	5,861	2,800	4,000	4,000
Drug Deferred Prosecution	12,750	11,945	12,571	12,293	10,000	10,000
P.A.S.S. Academy	39,938	46,555	34,651	-	15,000	15,000
NTSA Collision Avoidance	-	-	1,363	456	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fines and Forfeits	<u>\$ 1,410,633</u>	<u>\$ 1,522,869</u>	<u>\$ 1,582,773</u>	<u>\$ 1,397,319</u>	<u>\$ 1,531,000</u>	<u>\$ 1,531,000</u>
Miscellaneous Revenues						
Interest From Funds Invested	\$ 1,095,353	\$ 1,296,179	\$ 756,200	\$ 227,054	\$ 300,000	\$ 300,000
Interest Earned Regular Saving	33,590	18,692	5,319	(202)	-	-
Interest Demolition and Removal	3,234	4,031	7,369	10,438	2,000	2,000
Employee Medical Insurance	4,126	17,172	17,633	12,394	10,000	10,000
Workers Compensation	76,031	82,589	62,603	15,229	20,000	20,000
Self - Insured	195,145	229,568	165,613	35,073	50,000	50,000
Post Office Building	58,228	68,815	63,522	58,228	63,522	63,522
Other Rentals	41,110	48,100	45,700	34,332	40,000	40,000
Contributions and Donations	73,261	461,389	186,965	17,300	70,000	70,000
Churches-Fire	-	-	13,000	-	-	-
Churches-Police	-	-	13,000	-	-	-
Photocopy Printing	31,044	27,686	25,530	45,987	30,000	30,000
Bad Check Collection Fee	1,995	2,100	1,775	1,350	1,500	1,500
Junk Sales	183,456	157,413	294,291	120,164	100,000	100,000
Sale of Confiscated Items	-	-	2,870	630	-	-
Emergency 911 Revenue	140,784	144,520	155,017	116,788	125,000	125,000
Cash Over or Short	(4,325)	(2,540)	713	(1,244)	-	-

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
GENERAL FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Miscellaneous Revenues (Cont'd)						
Miscellaneous Income	\$ 88,683	\$ 85,906	\$ 31,051	\$ 317,291	\$ 25,000	\$ 25,000
Property Damage Recovery	409	508	(170)	2,491	-	-
Workmen Comp Recovery	31	-	-	1,202	-	-
Refunds-Accts Receivable	(69)	(1,874)	445	-	-	-
Land Sales	21,000	336	-	-	-	-
Landfill Use Fees	1,116,747	1,324,146	1,342,157	1,155,357	1,300,000	1,300,000
Landfill Garbage Cans	-	28,000	11,500	5,500	500	500
Recycling Revenue	-	-	1,536	3,621	3,000	3,000
Animal Control Fees	38,352	37,476	42,389	28,957	35,000	35,000
Animal Adoption Fees	2,838	6,025	7,207	5,370	5,000	5,000
Tri-State BBQ Festival	-	23,587	2,500	-	-	-
Pilot Fees Housing Authority	47,116	24,320	27,705	28,838	25,000	25,000
Knox Box Sales	-	-	27,593	33,113	15,000	15,000
Nextel Refund	-	-	583,383	-	-	-
Disaster Relief - FEMA	99,258	46,640	(6,306)	15,512	-	-
Disaster - Mutual Aid	-	54,652	(604)	1,557	-	-
Overpayment Refund/Ins	-	-	-	(363)	-	-
ATM Surcharge	346	374	299	95	-	-
Downtown Revitalization	33,000	-	-	12,788	-	-
Bad Account Recoveries	45	455	58	1,036	-	-
Total Miscellaneous Revenues	<u>\$ 3,380,788</u>	<u>\$ 4,186,265</u>	<u>\$ 3,887,863</u>	<u>\$ 2,305,886</u>	<u>\$ 2,220,522</u>	<u>\$ 2,220,522</u>
Total General Fund Revenues	<u>\$ 63,241,417</u>	<u>\$ 76,253,261</u>	<u>\$ 91,677,530</u>	<u>\$ 64,248,366</u>	<u>\$ 76,540,222</u>	<u>\$ 76,540,222</u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
CIVIC CENTER FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
General Government Revenues						
Concessions Sales	\$ 70,801	\$ 53,925	\$ 49,636	\$ 51,634	\$ 60,000	\$ 60,000
C/C Bankcard Handling Fee	42,485	35,778	38,690	35,492	25,000	25,000
Ticket Sales	663,184	586,265	564,960	563,076	450,000	450,000
Rental - Arena	101,868	103,744	100,772	73,150	100,000	100,000
Rental - Other	16,435	16,069	14,138	17,753	15,000	15,000
Miscellaneous - Other Revenue	60,330	123,911	31,470	42,783	5,000	5,000
Atlantic Sun-Basketball	61,265	-	-	-	-	-
Total Gen Government Revenues	\$ 1,016,368	\$ 919,692	\$ 799,666	\$ 783,888	\$ 655,000	\$ 655,000
Miscellaneous Revenues						
Interest Earned Regular Saving	\$ 1,877	\$ 1,538	\$ 500	\$ 45	\$ 500	\$ 500
Contributions and Donations	-	-	-	17,510	-	-
Bad Check Collection Fee	125	75	100	25	-	-
Cash Over or Short	166	368	205	110	100	100
C/C Sales Tax Discounts	864	913	608	759	100	100
Bad Account Recoveries	-	-	104	-	-	-
Bad Debt Collection Fees	-	-	-	-	-	-
Total Miscellaneous Revenues	\$ 3,032	\$ 2,894	\$ 1,517	\$ 18,449	\$ 700	\$ 700
Total Civic Center Fund	\$ 1,019,400	\$ 922,586	\$ 801,183	\$ 802,337	\$ 655,700	\$ 655,700

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
SCHOOL FUND (SPECIAL REVENUE)**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Taxes						
Tobacco Tax Stamps	\$ 327,117	\$ 314,706	\$ 309,281	\$ 251,192	\$ 310,000	\$ 310,000
Total Taxes	<u>\$ 327,117</u>	<u>\$ 314,706</u>	<u>\$ 309,281</u>	<u>\$ 251,192</u>	<u>\$ 310,000</u>	<u>\$ 310,000</u>
Miscellaneous Revenues						
Interest Earned Regular Saving	\$ 1,865	\$ 1,901	\$ 767	\$ 751	\$ 500	\$ 500
Bad Check Collection Fee	-	-	-	-	-	-
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	<u>\$ 1,865</u>	<u>\$ 1,901</u>	<u>\$ 767</u>	<u>\$ 751</u>	<u>\$ 500</u>	<u>\$ 500</u>
Total School Fund	<u><u>\$ 328,982</u></u>	<u><u>\$ 316,607</u></u>	<u><u>\$ 310,048</u></u>	<u><u>\$ 251,943</u></u>	<u><u>\$ 310,500</u></u>	<u><u>\$ 310,500</u></u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
DEBT SERVICE FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Miscellaneous Revenues						
Interest 2002 G/O Warrant Fd	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ -
Interest 2005 G/O Warrant Fd	1,113	1,848	1,095	53	-	-
Interest 1993 G/O Warrant Fd	-	-	-	-	-	-
Interest 1995 G/O Warrant Fd	(1)	-	-	-	-	-
Interest 1998 G/O Warrant Fd	-	-	-	-	-	-
Interest 1999 G/O Warrant Fd	-	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Miscellaneous Revenues	<u>\$ 1,199</u>	<u>\$ 1,848</u>	<u>\$ 1,095</u>	<u>\$ 53</u>	<u>\$ -</u>	<u>\$ -</u>
Total Debt Service Fund	<u><u>\$ 1,199</u></u>	<u><u>\$ 1,848</u></u>	<u><u>\$ 1,095</u></u>	<u><u>\$ 53</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
UTILITY FUND

<u>SOURCE</u>	<u>FY 2006</u> <u>(ACTUAL)</u>	<u>FY 2007</u> <u>(ACTUAL)</u>	<u>FY 2008</u> <u>(ACTUAL)</u>	<u>FY 2009</u> <u>(YTD 07-31-09)</u>	<u>FY 2010</u> <u>(BUDGET)</u>	<u>FY 2011</u> <u>(BUDGET)</u>
Electric Revenues						
Elec Sales-General Customer	\$ 74,765,207	\$ 73,219,937	\$ 88,120,733	\$ 67,535,226	\$ 87,000,000	\$ 87,000,000
Elec Sales-City Used	3,009,390	2,980,005	3,475,229	2,775,158	3,500,000	3,500,000
Elec Connection Fees	141,945	239,139	342,969	270,224	250,000	250,000
Equipment Rental	319,604	467,954	507,271	495,076	450,000	450,000
Junk Sales	41,398	73,907	48,480	42,787	30,000	30,000
Extra/Ordinary Elec Sys Ext	-	-	-	-	-	-
Installation/Repair Fees	31,905	55,535	52,599	7,448	30,000	30,000
AI Power - Territorial	-	-	-	-	-	-
Total Electric Revenues	\$ 78,309,449	\$ 77,036,477	\$ 92,547,281	\$ 71,125,919	\$ 91,260,000	\$ 91,260,000
Water Revenues						
Water Sales-General Customer	\$ 8,142,513	\$ 8,289,975	\$ 8,375,016	\$ 6,399,452	\$ 8,500,000	\$ 8,500,000
Water Sales-City Used	11,519	13,072	13,184	10,395	11,000	11,000
Water Connection Fees	290,735	232,776	222,495	108,542	175,000	175,000
Extra/Ord Water Line Ext	18,448	-	-	-	-	-
Equipment Rental	6,539	170	1,236	4,337	1,000	1,000
Junk Sales	12,038	5,934	11,194	13,403	10,000	10,000
Installation/Repair Fees	9,188	2,331	7,044	6,908	4,000	4,000
Water Sales-Town of Cowarts	3,568	3,670	3,769	3,226	3,000	3,000
Water Sales-Town of Kinsey	-	944	352	673	-	-
Water Sales-Napier Field	67,502	65,126	71,903	49,626	50,000	50,000
Water Sales-Town of Taylor	852	19,415	3,300	3,136	3,000	3,000
Water Sales-Houston County	-	3,896	506	25,660	-	-
Total Water Revenues	\$ 8,562,902	\$ 8,637,309	\$ 8,709,999	\$ 6,625,358	\$ 8,757,000	\$ 8,757,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
UTILITY FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Sewer Revenues						
Sewer Service Fees	\$ 3,387,724	\$ 3,427,882	\$ 3,517,067	\$ 2,725,752	\$ 3,200,000	\$ 3,200,000
Sewer Connection Fees	10,680	19,325	26,910	20,730	15,000	15,000
Extra/Ord Water Line Ext	3,800	-	-	-	-	-
Sewer Sales-City Used	12,425	13,202	11,830	9,739	10,000	10,000
Impact Fees	-	133,295	143,277	16,770	10,000	10,000
Junk Sales	6,286	11,626	16,690	29,119	25,000	25,000
Installation/Repair Fees	-	-	2,801	44	-	-
Equipment Rental	-	-	2,685	107	-	-
Sewer Fees-Napier Field	16,058	17,536	16,372	29,810	30,000	30,000
Sewer Fees-Town of Taylor	28,919	29,136	29,518	58,055	60,000	60,000
Sewer Fees-Town of Kinsey	29,967	29,231	30,204	51,722	60,000	60,000
Sewer Fees-Midland City	35,202	33,048	35,180	51,340	50,000	50,000
Sewer Fees-Town of Cowarts	15,895	16,654	15,514	12,581	20,000	20,000
Sewer Fees-Houston County	9,579	7,527	4,233	13,499	15,000	15,000
Compost Sales	-	-	1,060	-	-	-
Total Sewer Revenues	<u>\$ 3,556,535</u>	<u>\$ 3,738,462</u>	<u>\$ 3,853,341</u>	<u>\$ 3,019,268</u>	<u>\$ 3,495,000</u>	<u>\$ 3,495,000</u>
Combined Revenues						
Delinquent Fees	\$ 859,553	\$ 826,964	\$ 857,731	\$ 738,583	\$ 750,000	\$ 750,000
Bad Check Collection Fees	46,625	41,800	40,175	35,275	35,000	35,000
Rereads/Meter Test Fees	3,435	415	575	325	500	500
Other Revenue	137,554	61,920	2,464	823	5,000	5,000
Disaster Relief - FEMA	-	-	-	-	-	-
Property Damage Recovery	-	715	-	-	-	-
Interest from Utility Funds Invested	1,015,407	909,175	492,543	78,929	142,985	142,985
Bad Account Recoveries	88,265	102,159	75,971	45,484	70,000	70,000

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
UTILITY FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Combined Revenues (Cont'd)						
School Warrant Reimbursement	\$ 668,274	\$ 671,524	\$ 673,626	\$ 161,022	\$ 674,242	\$ 672,872
Bad Debt Collection Fees	14,870	26,587	20,997	21,356	15,000	15,000
Proceeds from Grants	-	-	-	-	-	-
AL Dept of Transportation	-	-	-	-	-	-
Interest 2002 G/O Warrant Fd	-	-	-	-	-	-
Interest 2006 G/O Warrant Fd	-	-	-	-	-	-
Interest 1993 G/O Warrant Fd	-	-	-	-	-	-
Interest 1995 G/O Warrant Fd	-	-	-	-	-	-
Interest 1998 G/O Warrant Fd	-	-	-	-	-	-
Miscellaneous Income	<u>9,311</u>	<u>207,672</u>	<u>1,759,633</u>	<u>2,851</u>	<u>10,000</u>	<u>10,000</u>
Total Combined Revenues	<u>\$ 2,843,294</u>	<u>\$ 2,848,931</u>	<u>\$ 3,923,715</u>	<u>\$ 1,084,648</u>	<u>\$ 1,702,727</u>	<u>\$ 1,701,357</u>
Total Utility Fund	<u>\$ 93,272,180</u>	<u>\$ 92,261,179</u>	<u>\$ 109,034,336</u>	<u>\$ 81,855,193</u>	<u>\$ 105,214,727</u>	<u>\$ 105,213,357</u>

**CITY OF DOTHAN
REVENUE PROJECTIONS - FY 2010 & FY 2011
STREET PAVING FUND**

<u>SOURCE</u>	<u>FY 2006 (ACTUAL)</u>	<u>FY 2007 (ACTUAL)</u>	<u>FY 2008 (ACTUAL)</u>	<u>FY 2009 (YTD 07-31-09)</u>	<u>FY 2010 (BUDGET)</u>	<u>FY 2011 (BUDGET)</u>
Miscellaneous Revenues						
Interest from Funds Invested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned Regular Saving	7,759	10,748	12,082	285	3,000	3,000
Interest from St. Paving #32	54,938	40,757	26,501	19,024	-	-
Bad Check Collection Fee	-	-	-	25	-	-
Cash Over or Short	85	33	2,222	(1,694)	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Miscellaneous Revenues	<u>\$ 62,782</u>	<u>\$ 51,538</u>	<u>\$ 40,805</u>	<u>\$ 17,640</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Special Assessments						
Street Paving # 32	<u>\$ 211,120</u>	<u>\$ 221,584</u>	<u>\$ 125,195</u>	<u>\$ -</u>	<u>\$ 166,590</u>	<u>\$ 166,590</u>
Total Special Assessments	<u>\$ 211,120</u>	<u>\$ 221,584</u>	<u>\$ 125,195</u>	<u>\$ -</u>	<u>\$ 166,590</u>	<u>\$ 166,590</u>
Total Street Paving Fund	<u>\$ 273,902</u>	<u>\$ 273,122</u>	<u>\$ 166,000</u>	<u>\$ 17,640</u>	<u>\$ 169,590</u>	<u>\$ 169,590</u>

CITY OF DOTHAN
BUDGET SUMMARY BY FUND - FY 2010 & FY 2011

FY 2010 BUDGET

	GENERAL FUND	CIVIC CENTER FUND	SCHOOL FUND	DEBT SERVICE FUND	UTILITY FUND	ST PAVING FUND	TOTAL
Revenues							
Current Revenues	\$ 20,040,222	\$ 655,700	\$ 310,500	\$ -	\$ 14,714,727	\$ 169,590	\$ 35,890,739
Sales Tax	56,500,000	-	-	-	-	-	56,500,000
Electric Sales	-	-	-	-	90,500,000	-	90,500,000
Accumulated Depreciation	-	-	-	-	4,985,000	-	4,985,000
Total Revenues	<u>\$ 76,540,222</u>	<u>\$ 655,700</u>	<u>\$ 310,500</u>	<u>\$ -</u>	<u>\$ 110,199,727</u>	<u>\$ 169,590</u>	<u>\$ 187,875,739</u>
Expenses							
Expenses-Excluding Debt Service & Payroll	\$ 12,606,770	\$ 613,716	\$ 2,979,681	\$ -	\$ 12,874,551	\$ 6,000	\$ 29,080,718
Payroll Exp-Salaries/Benefits/Uniforms/OT	52,597,368	41,984	99,244	-	12,310,913	-	65,049,509
Electric Energy for Resale	-	-	-	-	73,000,000	-	73,000,000
Inform. Tech - Upgrades, Software, etc.	500,000	-	-	-	-	-	500,000
Leisure Services	250,000	-	-	-	-	-	250,000
Electric - Transformers	-	-	-	-	500,000	-	500,000
Sidewalk Project	50,000	-	-	-	-	-	50,000
Resurfacing	1,500,000	-	-	-	-	-	1,500,000
Bridge Repair	650,000	-	-	-	-	-	650,000
Vehicle Replacement	1,250,000	-	-	-	250,000	-	1,500,000
Facility Mtnc	400,000	-	-	-	-	-	400,000
DDRA-\$200,000 SARCOA \$50,000	250,000	-	-	-	-	-	250,000
Agency Cuts - 3%	(61,055)	-	-	-	-	-	(61,055)
Schools - \$1M not in 09 Bdgt -Less 2%	-	-	980,000	-	-	-	980,000
Schools - Approp - Cut 2%	-	-	(56,292)	-	-	-	(56,292)
Medical/Self/Worker's Comp/Retiree's Ins	2,700,665	-	-	-	98,762	-	2,799,427
Debt Service Expenses	-	-	-	6,616,875	4,866,557	-	11,483,432
Total Expenditures	<u>\$ 72,693,748</u>	<u>\$ 655,700</u>	<u>\$ 4,002,633</u>	<u>\$ 6,616,875</u>	<u>\$ 103,900,783</u>	<u>\$ 6,000</u>	<u>\$ 187,875,739</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	(4,616,875)	-	-	4,616,875	-	-	-
From General Fund to School Fund	(980,000)	-	980,000	-	-	-	-
From Utility Fd to General Fund	3,250,401	-	-	-	(3,250,401)	-	-
From Utility Fd to School Fund	-	-	2,712,133	-	(2,712,133)	-	-
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>\$ (3,846,474)</u>	<u>\$ -</u>	<u>\$ 3,692,133</u>	<u>\$ 6,616,875</u>	<u>\$ (6,298,944)</u>	<u>\$ (163,590)</u>	<u>\$ -</u>
Surplus Estimated Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF DOTHAN
BUDGET SUMMARY BY FUND - FY 2010 & FY 2011**

FY 2011 BUDGET

	GENERAL FUND	CIVIC CENTER FUND	SCHOOL FUND	DEBT SERVICE FUND	UTILITY FUND	ST PAVING FUND	TOTAL
Revenues							
Current Revenues	\$ 20,040,222	\$ 655,700	\$ 310,500	\$ -	\$ 14,713,357	\$ 169,590	\$ 35,889,369
Sales Tax	56,500,000	-	-	-	-	-	56,500,000
Electric Sales	-	-	-	-	90,500,000	-	90,500,000
Accumulated Depreciation	-	-	-	-	4,985,000	-	4,985,000
Total Revenues	<u>\$ 76,540,222</u>	<u>\$ 655,700</u>	<u>\$ 310,500</u>	<u>\$ -</u>	<u>\$ 110,198,357</u>	<u>\$ 169,590</u>	<u>\$ 187,874,369</u>
Expenses							
Expenses-Excluding Debt Service & Payroll	\$ 12,704,770	\$ 613,716	\$ 2,979,681	\$ -	\$ 12,874,551	\$ 6,000	\$ 29,178,718
Payroll Exp-Salaries/Benefits/Uniforms/OT	53,047,942	41,984	100,236	-	12,417,035	-	65,607,197
Electric Energy for Resale	-	-	-	-	73,000,000	-	73,000,000
Inform. Tech - Upgrades, Software, etc.	500,000	-	-	-	-	-	500,000
Leisure Services	250,000	-	-	-	-	-	250,000
Electric - Transformers	-	-	-	-	500,000	-	500,000
Sidewalk Project	50,000	-	-	-	-	-	50,000
Resurfacing	1,500,000	-	-	-	-	-	1,500,000
Bridge Repair	650,000	-	-	-	-	-	650,000
Vehicle Replacement	1,250,000	-	-	-	250,000	-	1,500,000
Facility Mtnc	400,000	-	-	-	-	-	400,000
DDRA-\$200,000 SARCOA \$50,000	250,000	-	-	-	-	-	250,000
Agency Cuts - 3%	(61,055)	-	-	-	-	-	(61,055)
Schools - \$1M not in 09 Bdgt -Less 2%	-	-	980,000	-	-	-	980,000
Schools - Approp - Cut 2%	-	-	(56,292)	-	-	-	(56,292)
Medical/Self/Worker's Comp/Retiree's Ins	2,700,665	-	-	-	98,762	-	2,799,427
Debt Service Expenses	-	-	-	4,718,376	5,769,329	-	10,487,705
Total Expenditures	<u>\$ 73,242,322</u>	<u>\$ 655,700</u>	<u>\$ 4,003,625</u>	<u>\$ 4,718,376</u>	<u>\$ 104,909,677</u>	<u>\$ 6,000</u>	<u>\$ 187,535,700</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	(3,718,376)	-	-	3,718,376	-	-	-
From General Fund to School Fund	(980,000)	-	980,000	-	-	-	-
From Utility Fd to General Fund	3,000,000	-	-	-	(3,000,000)	-	-
From Utility Fd to School Fund	-	-	2,713,125	-	(2,713,125)	-	-
From Utility Fd to Debt Service	-	-	-	-	-	-	-
From Street Paving to Utility Fd	-	-	-	-	163,590	(163,590)	-
Total Transfers	<u>\$ (3,198,376)</u>	<u>\$ -</u>	<u>\$ 3,693,125</u>	<u>\$ 4,718,376</u>	<u>\$ (5,049,535)</u>	<u>\$ (163,590)</u>	<u>\$ -</u>
Surplus Estimated Revenues	<u>\$ 99,524</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,145</u>	<u>\$ -</u>	<u>\$ 338,669</u>

**CITY OF DOTHAN
FY 2010 & FY 2011
GENERAL FUND**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Revenues						
Taxes	\$ 50,359,203	\$ 62,023,717	\$ 67,087,571	\$ 54,471,519	\$ 66,615,000	\$ 66,615,000
Licenses and Permits	2,573,705	2,805,967	3,213,881	3,113,605	2,880,700	2,880,700
Intergovernmental Revenue	3,858,175	3,967,350	14,215,003	1,592,190	1,803,000	1,803,000
General Government Revenue	1,658,913	1,747,093	1,690,439	1,367,847	1,490,000	1,490,000
Fines and Forfeits	1,410,633	1,522,869	1,582,773	1,397,319	1,531,000	1,531,000
Miscellaneous Revenue	3,380,788	4,186,265	3,887,863	2,305,886	2,220,522	2,220,522
Utilization of Fund Balance	-	-	-	-	-	-
Proceeds from Notes	-	-	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-	-
Proceeds from Capital Leases	-	12,830,770	8,375	6,200	-	-
Total Revenue	\$ 63,241,417	\$ 89,084,031	\$ 91,685,905	\$ 64,254,566	\$ 76,540,222	\$ 76,540,222
Expenses						
General Admin Department	\$ 1,488,269	\$ 2,032,305	\$ 2,056,241	\$ 1,611,427	\$ 3,277,801	\$ 3,289,749
City Clerk Department	454,147	574,268	563,576	515,174	601,097	702,679
Information Sys/Tech Department	2,840,887	2,720,958	3,313,972	3,371,536	3,329,191	3,341,934
Finance and Budgeting	934,234	1,005,548	909,382	734,792	920,461	927,558
Personnel Department	1,750,211	1,844,473	4,259,833	(787,996)	1,958,607	1,965,810
Judicial Department	848,232	850,003	921,346	759,422	1,024,202	1,031,776
Police Department	14,163,306	28,070,141	16,277,245	13,523,639	16,849,694	16,977,779
Fire Department	12,334,664	11,695,289	13,206,868	10,064,134	12,540,029	12,642,591
Public Works/Street Department	4,690,737	7,160,806	18,633,626	6,277,805	5,458,379	5,480,548
Public Works/Engineering Dept	2,219,141	2,291,506	2,651,759	2,174,834	2,700,697	2,720,966

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
GENERAL FUND**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Expenses (Cont'd)						
Public Works/Environmental Dept	\$ 7,081,379	\$ 7,418,911	\$ 6,575,171	\$ 4,298,137	\$ 5,527,909	\$ 5,562,724
Planning & Development	878,832	1,732,373	2,113,365	1,514,020	1,604,428	1,616,970
Health and Welfare	2,671,928	2,728,336	3,162,650	2,262,208	2,469,137	2,469,159
Leisure Services Department	6,287,754	6,834,520	8,794,822	5,327,832	6,665,103	6,707,340
Performing Arts	1,038,028	1,032,223	1,305,852	852,875	1,080,193	1,086,111
Recreation Department	632,971	576,919	588,659	412,051	443,369	443,625
General Services Admin	463,186	436,149	472,247	400,670	532,253	536,849
General Services Facility	1,315,966	2,012,210	2,405,332	2,650,492	1,787,430	1,796,439
General Services Fleet	2,035,332	1,967,605	2,138,792	1,822,099	2,234,905	2,252,852
Insurance	1,298,176	(244,603)	(691,234)	1,368,547	1,688,863	1,688,863
Total Expenses	<u>\$ 65,427,380</u>	<u>\$ 82,739,940</u>	<u>\$ 89,659,504</u>	<u>\$ 59,153,698</u>	<u>\$ 72,693,748</u>	<u>\$ 73,242,322</u>
Transfers In (Out)						
School Fund	\$ -	\$ -	\$ (333,333)	\$ (1,000,000)	\$ (980,000)	\$ (980,000)
Debt Service	-	-	(6,633,729)	(2,364,317)	(5,616,875)	(4,718,376)
General Capital Improvement	935,919	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Utility Fund	267,249	3,606,672	(20,106)	2,383,192	2,750,401	2,500,000
Total Transfers	<u>\$ 1,203,168</u>	<u>\$ 3,606,672</u>	<u>\$ (6,987,168)</u>	<u>\$ (981,125)</u>	<u>\$ (3,846,474)</u>	<u>\$ (3,198,376)</u>
ENDING BALANCE	<u>\$ (982,795)</u>	<u>\$ 9,950,763</u>	<u>\$ (4,960,767)</u>	<u>\$ 4,119,743</u>	<u>\$ -</u>	<u>\$ 99,524</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
CIVIC CENTER**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Revenues						
General Government Revenues	\$ 1,016,368	\$ 919,692	\$ 799,666	\$ 783,888	\$ 655,000	\$ 655,000
Miscellaneous Revenues	3,032	2,894	1,517	18,449	700	700
Utilization of Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 1,019,400</u>	<u>\$ 922,586</u>	<u>\$ 801,183</u>	<u>\$ 802,337</u>	<u>\$ 655,700</u>	<u>\$ 655,700</u>
Expenses						
Civic Center Shows	\$ 742,491	\$ 586,481	\$ 455,297	\$ 489,062	\$ 368,913	\$ 368,913
Concessions	48,671	36,786	36,554	40,114	29,612	29,612
Opera House	91,538	90,775	120,855	103,695	88,059	88,059
Vendor Sales	22,970	18,800	-	20,231	19,116	19,116
Bad Debt Expense	445	236	234	-	-	-
Use Fees-Civic Center	109,112	91,182	124,449	112,198	80,000	80,000
Use Fees-Concessions	30,701	31,742	5,369	16,916	30,000	30,000
Use Fees-Opera House	25,464	9,879	29,547	22,162	10,000	10,000
Use Fees-Vendors	<u>7,276</u>	<u>30,491</u>	<u>8,507</u>	<u>4,421</u>	<u>30,000</u>	<u>30,000</u>
Total Expenses	<u>\$ 1,078,668</u>	<u>\$ 896,372</u>	<u>\$ 780,812</u>	<u>\$ 808,799</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>\$ (59,268)</u>	<u>\$ 26,214</u>	<u>\$ 20,371</u>	<u>\$ (6,462)</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
SCHOOL FUND (SPECIAL REVENUE)**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Revenues						
Taxes - Tobacco Stamps	\$ 327,117	\$ 314,706	\$ 309,281	\$ 251,192	\$ 310,000	\$ 310,000
Miscellaneous Revenue	1,865	1,901	767	751	500	500
Utilization of Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>\$ 328,982</u>	<u>\$ 316,607</u>	<u>\$ 310,048</u>	<u>\$ 251,943</u>	<u>\$ 310,500</u>	<u>\$ 310,500</u>
Expenses						
City Schools	<u>\$ 2,971,207</u>	<u>\$ 2,956,263</u>	<u>\$ 3,298,446</u>	<u>\$ 3,417,964</u>	<u>\$ 4,002,633</u>	<u>\$ 4,003,625</u>
Total Expenses	<u>\$ 2,971,207</u>	<u>\$ 2,956,263</u>	<u>\$ 3,298,446</u>	<u>\$ 3,417,964</u>	<u>\$ 4,002,633</u>	<u>\$ 4,003,625</u>
Transfers In (Out)						
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 980,000	\$ 980,000
Utility Fund	<u>2,720,934</u>	<u>2,722,551</u>	<u>3,063,830</u>	<u>2,900,000</u>	<u>2,712,133</u>	<u>2,713,125</u>
Total Transfers	<u>\$ 2,720,934</u>	<u>\$ 2,722,551</u>	<u>\$ 3,063,830</u>	<u>\$ 2,900,000</u>	<u>\$ 3,692,133</u>	<u>\$ 3,693,125</u>
ENDING BALANCE	<u>\$ 78,709</u>	<u>\$ 82,895</u>	<u>\$ 75,432</u>	<u>\$ (266,021)</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
DEBT SERVICE**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Revenues						
Interest Income	\$ 1,199	\$ 1,848	\$ 1,095	\$ 53	\$ -	\$ -
Utilization of Fund Balance	-	-	-	-	-	-
Proceeds from Bond Sales	-	-	-	-	-	-
Bond Issue Premium	-	-	-	-	-	-
Total Revenues	\$ 1,199	\$ 1,848	\$ 1,095	\$ 53	\$ -	\$ -
Expenses						
Debt Service	<u>\$ 7,825,940</u>	<u>\$ 5,649,250</u>	<u>\$ 7,635,648</u>	<u>\$ 2,923,455</u>	<u>\$ 6,616,875</u>	<u>\$ 4,718,376</u>
Total Expenses	\$ 7,825,940	\$ 5,649,250	\$ 7,635,648	\$ 2,923,455	\$ 6,616,875	\$ 4,718,376
Transfers In (Out)						
General Fund	\$ -	\$ -	\$ 6,633,729	\$ 2,364,317	\$ 5,616,875	\$ 4,718,376
Utility Fund	<u>7,825,072</u>	<u>5,648,595</u>	<u>1,000,000</u>	<u>558,197</u>	<u>1,000,000</u>	<u>-</u>
Total Transfers	\$ 7,825,072	\$ 5,648,595	\$ 7,633,729	\$ 2,922,514	\$ 6,616,875	\$ 4,718,376
ENDING BALANCE	<u>\$ 331</u>	<u>\$ 1,193</u>	<u>\$ (824)</u>	<u>\$ (888)</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
UTILITY FUND**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Revenues						
Electric						
Electricity Sales	\$ 77,774,597	\$ 76,199,942	\$ 91,595,962	\$ 70,310,384	\$ 90,500,000	\$ 90,500,000
Other Revenues	<u>534,852</u>	<u>836,535</u>	<u>951,319</u>	<u>815,535</u>	<u>760,000</u>	<u>760,000</u>
Total Electric Revenues	<u>\$ 78,309,449</u>	<u>\$ 77,036,477</u>	<u>\$ 92,547,281</u>	<u>\$ 71,125,919</u>	<u>\$ 91,260,000</u>	<u>\$ 91,260,000</u>
Water						
Water Sales	\$ 8,225,954	\$ 8,396,098	\$ 8,468,030	\$ 6,492,168	\$ 8,567,000	\$ 8,567,000
Other Revenues	<u>336,948</u>	<u>241,211</u>	<u>241,969</u>	<u>133,190</u>	<u>190,000</u>	<u>190,000</u>
Total Water Revenues	<u>\$ 8,562,902</u>	<u>\$ 8,637,309</u>	<u>\$ 8,709,999</u>	<u>\$ 6,625,358</u>	<u>\$ 8,757,000</u>	<u>\$ 8,757,000</u>
Sewer						
Sewer Fees	\$ 3,535,769	\$ 3,707,511	\$ 3,804,255	\$ 2,969,268	\$ 3,455,000	\$ 3,455,000
Other Revenues	<u>20,766</u>	<u>30,951</u>	<u>49,086</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>
Total Sewer Revenues	<u>\$ 3,556,535</u>	<u>\$ 3,738,462</u>	<u>\$ 3,853,341</u>	<u>\$ 3,019,268</u>	<u>\$ 3,495,000</u>	<u>\$ 3,495,000</u>
Combined Revenues	<u>\$ 2,843,294</u>	<u>\$ 2,848,931</u>	<u>\$ 3,923,715</u>	<u>\$ 1,084,648</u>	<u>\$ 1,702,727</u>	<u>\$ 1,701,357</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
UTILITY FUND**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Utilization of Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Bond Sales	-	-	-	-	-	-
Bond Premium Amortization	21,023	18,421	15,819	-	-	-
Accumulated Depreciation	-	-	-	-	4,985,000	4,985,000
Gain/Loss on FA Disposals	<u>(300,105)</u>	<u>(4,227)</u>	<u>(1,515)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Utilization	\$ (279,082)	\$ 14,194	\$ 14,304	\$ -	\$ 4,985,000	\$ 4,985,000
Total Revenues	\$ 92,993,098	\$ 92,275,373	\$ 109,048,640	\$ 81,855,193	\$ 110,199,727	\$ 110,198,357
Expenses						
Debt Service	<u>\$ 3,188,741</u>	<u>\$ 4,676,428</u>	<u>\$ 7,340,741</u>	<u>\$ 2,719,591</u>	<u>\$ 4,866,557</u>	<u>\$ 5,769,329</u>
Dothan Utilities-Electric						
Elec Energy Purchase for Resale	\$ 60,885,336	\$ 61,312,110	\$ 73,706,844	\$ 55,536,529	\$ 73,000,000	\$ 73,000,000
Other	<u>8,684,686</u>	<u>9,198,114</u>	<u>10,269,715</u>	<u>9,022,634</u>	<u>10,151,026</u>	<u>10,191,894</u>
Total Electric	\$ 69,570,022	\$ 70,510,224	\$ 83,976,559	\$ 64,559,163	\$ 83,151,026	\$ 83,191,894
Dothan Utilities-Water	\$ 5,301,276	\$ 12,216,818	\$ 8,901,031	\$ 4,668,882	\$ 5,742,792	\$ 5,764,599
Dothan Utilities-Wastewater Collection	1,644,576	2,104,538	2,522,243	1,923,938	1,746,684	1,755,991
Dothan Utilities-Wastewater Treatment	3,817,331	4,860,461	4,297,077	3,532,322	3,789,250	3,809,900
Finance-Utility Collections	1,154,372	1,167,903	1,644,176	1,436,096	1,584,615	1,592,486

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
UTILITY FUND**

	FY 2006 <u>(ACTUAL)</u>	FY 2007 <u>(ACTUAL)</u>	FY 2008 <u>(ACTUAL)</u>	FY 2009 <u>(YTD 07-31-09)</u>	FY 2010 <u>(BUDGET)</u>	FY 2011 <u>(BUDGET)</u>
Finance-Utility Services	\$ 680,502	\$ 771,062	\$ 736,108	\$ 639,086	\$ 739,859	\$ 745,478
Combined Utility Expense	<u>1,944,199</u>	<u>2,283,460</u>	<u>2,193,282</u>	<u>1,804,741</u>	<u>2,280,000</u>	<u>2,280,000</u>
 Total Expenses	 <u>\$ 87,301,019</u>	 <u>\$ 98,590,894</u>	 <u>\$ 111,611,217</u>	 <u>\$ 81,283,819</u>	 <u>\$ 103,900,783</u>	 <u>\$ 104,909,677</u>
 Transfers In (Out)						
General Fund	\$ (267,249)	\$ (3,606,672)	\$ 20,106	\$ (2,383,192)	\$ (2,750,401)	\$ (2,500,000)
General Capital Improvement	-	-	-	-	-	-
Special Assessment Fund	815,000	-	715,000	-	163,590	163,590
Debt Service Fund	(7,825,072)	(5,648,595)	(1,000,000)	(558,197)	(1,000,000)	-
School Fund	<u>(2,720,934)</u>	<u>(2,722,551)</u>	<u>(2,730,497)</u>	<u>(1,900,000)</u>	<u>(2,712,133)</u>	<u>(2,713,125)</u>
 Total Transfers	 <u>\$ (9,998,255)</u>	 <u>\$ (11,977,818)</u>	 <u>\$ (2,995,391)</u>	 <u>\$ (4,841,389)</u>	 <u>\$ (6,298,944)</u>	 <u>\$ (5,049,535)</u>
 ENDING BALANCE	 <u>\$ (4,306,176)</u>	 <u>\$ (18,293,339)</u>	 <u>\$ (5,557,968)</u>	 <u>\$ (4,270,015)</u>	 <u>\$ -</u>	 <u>\$ 239,145</u>

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
STREET PAVING FUND**

	FY 2006 (ACTUAL)	FY 2007 (ACTUAL)	FY 2008 (ACTUAL)	FY 2009 (YTD 07-31-09)	FY 2010 (BUDGET)	FY 2011 (BUDGET)
Revenues						
Miscellaneous Revenue	\$ 62,782	\$ 51,538	\$ 40,805	\$ 17,640	\$ 3,000	\$ 3,000
Special Assessments	211,120	221,584	125,195	-	166,590	166,590
Proceeds from Bond Sales	-	-	-	-	-	-
Utilization of Fund Balance	-	-	-	-	-	-
Total Revenues	\$ 273,902	\$ 273,122	\$ 166,000	\$ 17,640	\$ 169,590	\$ 169,590
Expenses						
Total Expenses	\$ -	\$ -	\$ -	\$ 38	\$ 6,000	\$ 6,000
Transfers In (Out)	\$ (815,000)	\$ -	\$ 715,000	\$ -	\$ (163,590)	\$ (163,590)
ENDING BALANCE	\$ (541,098)	\$ 273,122	\$ 881,000	\$ 17,602	\$ -	\$ -

NOTE: Encumbrances not included in actual expenses.

**CITY OF DOTHAN
FY 2010 & FY 2011
FUND BALANCE**

	<u>2008</u>	<u>YTD as of July 2009</u>	<u>Estimated 2009 Y/End</u>
Fund Balance			
Fiscal Year Beginning 10-01	\$ 36,472,867	\$ 34,712,258	\$ 34,712,258
Revenues	200,711,862	146,103,555	175,324,266
Expenditures	(211,253,282)	(146,260,029)	(175,512,035)
	<u>\$ 25,931,447</u>	<u>\$ 34,555,784</u>	<u>\$ 34,524,489</u>
Adjustments	8,780,811	(3,796,486)	(4,555,783)
Gross Unreserved FB	\$ 34,712,258	\$ 30,759,298	\$ 29,968,706
LESS OBLIGATIONS:			
Encumbrances	(8,164,066)	(10,673,649)	(10,673,649)
Self-Insurance	(5,393,063)	(4,450,684)	(4,450,684)
Debt & School Obligations	-	(3,961,234)	-
Capital Improvement Program Obligations	-	(1,350,037)	(1,350,037)
	<u>(13,557,129)</u>	<u>(20,435,604)</u>	<u>(16,474,370)</u>
LESS RESERVES:			
Debt Service Reserve	(3,647,376)	(3,687,930)	(3,691,618)
Landfill Reserve	(3,960,082)	(4,519,184)	(4,523,703)
Water Reserve	(519,755)	(1,025,410)	(1,026,435)
OPEB Reserve	(500,000)	(501,338)	(501,839)
8% GF Exp	(2,832,618)	(2,851,696)	(2,854,548)
8% UF Exp	(4,566,795)	(4,604,361)	(4,608,965)
Total Reserves	(16,026,626)	(17,189,919)	(17,207,109)
Net Unreserved FB	\$ 5,128,503	\$ (6,866,225)	\$ (3,712,773)
Net Unreserved Fund Balance with Reserves Added Back			\$ 13,494,336

**CITY OF DOTHAN
FY 2010 & FY 2011
SCHOOL FUND (SPECIAL REVENUE)**

	<u>2010</u>	<u>2011</u>
Dothan City Schools - Cash Appropriations		
Undesignated Cash	\$ 1,716,036	\$ 1,716,036
Undesignated Cash - Sales Tax Funds	980,000	980,000
Band/Academic Travel and Athletic Programs (Suggested)	50,276	50,276
Repairs & Maintenance Supplies	130,453	130,453
Water, Electricity, & Sewer	<u>861,522</u>	<u>861,522</u>
Total Cash Appropriations Paid to Schools	<u>3,738,286</u>	<u>3,738,286</u>
Monies paid by the City of Dothan on behalf of the Dothan City Schools		
Insurance	129,103	129,103
Printing (Tobacco Stamps)	33,000	33,000
School Crossing Guards	99,244	100,236
Debt Service: Principal, Interest & Exchange Expense	<u>1,231,412</u>	<u>1,229,413</u>
Total Paid on Behalf of Schools - (In the City's Budget)	<u>1,492,759</u>	<u>1,491,752</u>
Total School Appropriation	<u>\$ 5,231,045</u>	<u>\$ 5,230,038</u>

**CITY OF DOTHAN
FY 2010 & FY 2011
APPROPRIATIONS TO AGENCIES**

<u>AGENCIES</u>	<u>ACTUALS FY 2008</u>	<u>AMENDED FY 2009</u>	<u>PROPOSED FY 2010</u>	<u>PROPOSED FY 2011</u>
Houston County Health Department	\$ 146,800	\$ 146,800	\$ 142,396	\$ 142,396
Houston County Department of Human Resources	2,380	2,380	2,309	2,309
Wiregrass Mental Health Center	55,000	55,000	53,350	53,350
Mental Retardation Board	46,500	46,500	45,105	45,105
Quick Senior Citizens Center (Contract)	21,000	21,000	20,370	20,370
Human Resources Development Corporation	11,000	11,000	10,670	10,670
Substance Abuse Board	52,300	52,300	50,731	50,731
Houston-Love Memorial Library ^a	371,298	370,400	359,450	359,450
Alabama Army National Guard	4,050	4,050	3,928	3,928
Houston County Civil Defense	11,100	11,100	10,767	10,767
Family Services Center	5,214	6,138	6,138	6,138
The Downtown Group, Inc.	20,000	20,000	19,400	19,400
Dothan Landmarks Foundation, Inc. (Contract)	82,800	32,800	31,816	31,816
Dothan-Houston County Airport Authority ^b	4,892	4,588	4,000	4,000
Dothan Area Convention and Visitor Bureau ^c	989,414	910,800	880,000	880,000
Dothan-Houston County Chamber of Commerce (Contract)	225,000	225,000	225,000	225,000
Retired Senior Volunteer Program ^d	19,655	21,100	19,460	19,460
Council on Aging ^e	71,785	67,839	66,490	66,490
District Attorney's Office	12,000	12,000	11,640	11,640
Wiregrass Museum of Art ^f	253,294	352,585	264,543	264,543
Wiregrass MAST (Contract)	1,000	1,000	1,000	1,000
TSU-Division I Baseball Tournament	12,500	-	-	-
Wiregrass Transit Authority	209,000	112,000	108,640	108,640
Wallace College	50,000	-	-	-
Music South	5,000	5,000	4,850	4,850
South Alabama Symphony	5,000	-	-	-
Dothan Area Botanical Garden	20,000	20,000	19,400	19,400
Arts Alliance Board ^g	78,666	60,920	46,920	46,920
SE AL Child Advocacy Center	10,000	10,000	9,700	9,700
Wiregrass Festival of Murals	10,000	10,000	10,000	10,000
Carver Museum	40,000	40,000	38,800	38,800
Envision	20,000	20,000	-	-
TOTAL APPROPRIATIONS	<u>\$ 2,866,648</u>	<u>\$ 2,652,300</u>	<u>\$ 2,466,873</u>	<u>\$ 2,466,873</u>

a - \$354,050 Cash and \$5,400 Wiregrass Rehab-Cutting Grass

b - Whiteway Lighting and Water

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

d - \$17,460 Cash and Electricity, Water & Sewage \$2,000

e - \$66,490 Cash (Includes 20 Year Appropriation \$50,000)

f - Cash \$193,891, Utilities \$49,000, Insurance \$2,447, Repairs

- & \$19,205 for Elevator and Pest Control contracts

- One time appropriation of \$50,112

g - Cash \$14,920 & Utilities \$32,000 (Resolution)

**CITY OF DOTHAN
FY 2010 & FY 2011
TARGET OPERATING BUDGETS & PERSONAL SERVICES
(BY DEPARTMENT)**

<u>DEPARTMENT</u>	<u>TARGET OPERATING BUDGET (TOB)</u>			<u>PERSONAL SERVICES*</u>	
	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2010</u>	<u>FY 2011</u>
General Administrative Department	\$ 321,644	\$ 317,444	\$ 317,444	\$ 1,311,190	\$ 1,323,138
City Clerk Department	262,907	190,907	288,907	411,190	414,772
Information Sys/Tech Department	1,217,885	1,221,085	1,221,085	1,408,106	1,420,849
Finance Department/Accounting	122,851	132,851	132,851	787,610	794,707
Personnel Department	217,738	217,738	217,738	1,515,869	1,523,072
Judicial Department	137,396	137,076	137,076	886,842	894,416
Police Department	1,439,227	1,490,227	1,490,227	15,347,300	15,475,385
Fire Department	559,462	568,462	568,462	11,963,944	12,066,506
Public Works Dept/Street	673,282	673,282	673,282	2,575,073	2,597,242
Public Works Dept/Engineering	435,937	422,937	422,937	2,277,158	2,297,427
Public Works Dept/Environmental Services	1,309,350	1,309,350	1,309,350	4,206,828	4,241,643
Planning and Development	211,000	211,000	211,000	1,393,428	1,405,970
Leisure Services Department	2,128,073	2,181,573	2,181,573	4,896,886	4,939,379
Performing Arts Department	369,556	355,556	355,556	722,302	728,220
General Services Dept/Admin	37,000	36,023	36,023	496,230	500,826
General Services Dept/Facility	369,709	323,443	323,443	1,063,987	1,072,996
General Services Dept/Fleet	173,335	181,335	181,335	2,051,161	2,069,108
Dothan Utilities Dept/Electric	2,895,021	2,996,221	2,996,221	4,696,387	4,737,255
Dothan Utilities Dept/Water	2,262,009	2,461,264	2,461,264	2,542,496	2,564,303
Dothan Utilities Dept/Wastewater Collection	334,500	334,500	334,500	1,111,011	1,120,318
Dothan Utilities Dept/Wastewater Treatment	1,274,669	1,364,669	1,364,669	2,369,442	2,390,092
Finance Department/Utility Collections	593,464	665,537	665,537	919,078	926,949
Finance Department/Utility Services	67,360	67,360	67,360	672,499	678,118
Total	\$ 17,413,375	\$ 17,859,840	\$ 17,957,840	\$ 65,626,017	\$ 66,182,691

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

**CITY OF DOTHAN
FY 2010 & FY 2011
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2009 TO FY 2010</u>		<u>FY 2010 TO FY 2011</u>	
<u>General Admin Department</u>				
EEO - Operating Supplies	\$	(3,500)		
Provident Life & Accident - CM Contract Item		2,500		
Gasoline & Fuel - Transferred to IT		<u>(3,200)</u>	\$ (4,200)	<u>-</u> \$ -
<u>City Clerk Department</u>				
Office Supplies - Business License	\$	1,000		
Postage		<u>25,000</u>	\$ 26,000	<u>98,000</u> \$ 98,000
<u>Information Tech Department</u>				
Gasoline & Fuel - Transferred from General Admin	\$	<u>3,200.00</u>	\$ 3,200	<u>-</u> \$ -
<u>Finance Department</u>				
Actuarial Analyses - OPEB GASB 34/45	\$	<u>10,000.00</u>	\$ 10,000	<u>-</u> \$ -
<u>Judicial Department</u>				
Gasoline & Fuel	\$	(150)		
Oil, Grease & Fluids		(20)		
Mtnce/Repair - Internal		<u>(150)</u>	\$ (320)	<u>-</u> \$ -
<u>Police Department</u>				
Water/Electricity and Sewer - Electronic Mtnce Division	\$	20,000		
Water/Electricity and Sewer - Animal Control		6,000		
Water/Electricity and Sewer - Police Bldg & Jail		<u>25,000</u>	\$ 51,000	<u>-</u> \$ -
<u>Fire Department</u>				
Water/Electricity and Sewer	\$	9,000	\$ 9,000	<u>-</u> \$ -

**CITY OF DOTHAN
FY 2010 & FY 2011
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2009 TO FY 2010</u>		<u>FY 2010 TO FY 2011</u>	
<u>Public Works Dept-Engineering</u>				
Uniforms & Clothing	\$	2,000		
Repair & Mtnce Supplies		30,000		
Water/Electricity and Sewer - Savings on St Light		<u>(43,000)</u>	\$ (11,000)	<u>-</u> \$ -
<u>Health and Welfare</u>				
Dothan Area Convention & Visitors Bureau Lodging Tax	\$	130,000		
Water/Electricity and Sewer - Council on Aging		(3,600)		
Water/Electricity and Sewer - Museum of Art		11,000		
Water/Electricity and Sewer - Arts Alliance of Dothan		<u>5,000</u>	\$ 142,400	<u>-</u> \$ -
<u>Leisure Services Dept</u>				
Security at Wiregrass Park	\$	25,000		
Water/Electricity and Sewer - Admin		(5,000)		
Water/Electricity and Sewer - Doug Tew		(3,000)		
Water/Electricity and Sewer - Lincoln		5,000		
Water/Electricity and Sewer - Wiregrass		6,000		
Water/Electricity and Sewer - Eastgate		5,000		
Water/Electricity and Sewer - Water World		9,000		
Water/Electricity and Sewer - Senior Citizens Center		5,000		
Water/Electricity and Sewer - Neighborhood Park		2,500		
Water/Electricity and Sewer - Walton Park		<u>4,000</u>	\$ 53,500	<u>-</u> \$ -
<u>Performing Arts Department</u>				
Water/Electricity and Sewer - Civic Center	\$	(20,000)		
Water/Electricity and Sewer - Opera House		<u>6,000</u>	\$ (14,000)	<u>-</u> \$ -

**CITY OF DOTHAN
FY 2010 & FY 2011
TARGET OPERATING BUDGETS - TOB
INCREASES (DECREASES)**

	<u>FY 2009 TO FY 2010</u>		<u>FY 2010 TO FY 2011</u>	
<u>General Services-Facility</u>				
Water/Electricity and Sewer - Landscaping	\$	100		
Water/Electricity and Sewer - Building Mtnce		1,500		
Water/Electricity and Sewer - Roy Drigger's		<u>(20,000)</u>	\$ (18,400)	<u>-</u> \$ -
<u>General Services-Fleet</u>				
Water/Electricity and Sewer - Garage	\$	<u>4,500.00</u>	\$ 4,500	<u>-</u> \$ -
<u>Dothan Utilities - Electric</u>				
Water/Electricity and Sewer - Admin	\$	(18,800)		
Professional Services		20,000		
Water/Electricity & Sewer - Elect Street Lighting		100,000		
Electric Energy Purchased for Resale		9,500,000		
Depreciation Expense		<u>85,000</u>	\$ 9,686,200	<u>-</u> \$ -
<u>Dothan Utilities - Water</u>				
Water/Electricity & Sewer	\$	215,255		
Depreciation Expense		<u>120,000</u>	\$ 335,255	<u>-</u> \$ -
<u>Dothan Utilities - WWC</u>				
Water/Electricity & Sewer	\$	<u>(16,000.00)</u>	\$ (16,000)	<u>-</u> \$ -
<u>Dothan Utilities - WWT</u>				
Water/Electricity & Sewer - Cypress	\$	10,000.00		
Water/Electricity & Sewer - Omussee		40,000.00		
Water/Electricity & Sewer - Beaver Creek		30,000.00		
Water/Electricity & Sewer - Sludge Handling		<u>10,000.00</u>	\$ 90,000.00	<u>-</u> \$ -

**CITY OF DOTHAN
 FY 2010 & FY 2011
 TARGET OPERATING BUDGETS - TOB
 INCREASES (DECREASES)**

	<u>FY 2009 TO FY 2010</u>		<u>FY 2010 TO FY 2011</u>	
<u>Finance Department-Collections</u>				
Credit Card Service Fees	<u>\$ 72,073.00</u>	\$ 72,073	<u>-</u>	\$ -
<u>Combined Utility</u>				
Depreciation Expense	<u>\$ 1,005,000.00</u>	<u>\$ 1,005,000</u>	<u>-</u>	<u>\$ -</u>
Total Departmental Increases (Decreases)		<u>\$ 11,424,208</u>		<u>\$ 98,000</u>