

5.

# City of Opelika

## Annual Budget

Fiscal year ending September 30, 2007

RESOLUTION NO. 34-2006

### ADOPTION OF ANNUAL BUDGET FOR 2006-2007

**BE IT RESOLVED by the Council of the City of Opelika, Alabama, a Municipal Corporation, as follows:**

- (1) That, for the purpose of financing the conduct of affairs of the City of Opelika, Alabama, during the fiscal year beginning October 1, 2006, and ending September 30, 2007, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2006.
- (7) That the Mayor is hereby authorized to increase appropriated amounts from undesignated, unreserved fund balance of the various funds by the

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the Council meetings has indicated approval.

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

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

(10) That the Mayor is hereby authorized to adjust the budget as necessary to transfer to or from the City's Capital Outlay accounts in amounts of less than \$7,500. Provided such adjustment shall not increase total budgeted expenditures.

(11) That the Mayor is hereby authorized to adjust the budget as necessary for cost variances up to an amount equal to ten percent of a budgeted fixed asset (Capital Outlay) item's cost, but not more than \$7,500 for any budgeted fixed asset (Capital Outlay). Provided this adjustment shall not increase total budgeted expenditures.

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

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

(14) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for

# City of Opelika

## Annual Budget

Fiscal year ending September 30, 2007

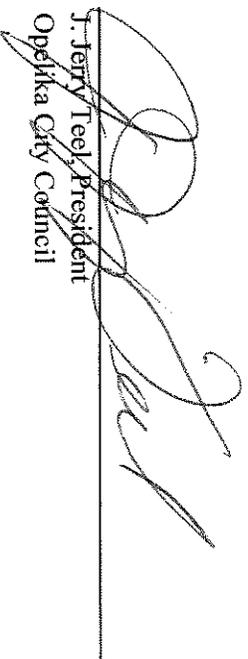
items on the city Administrator's Capital Outlay list from Administration Capital Equipment to the appropriate account to meet the financial reporting requirements for classification as a fixed asset. Provided this adjustment shall not increase total budgeted capital expenditures. (see attachment A)

ATTEST:



Robert G. Shuman  
City Clerk - Treasurer

9/6/06



J. Terry Teel, President  
Opelika City Council

Attachments:

- A - Capital Outlay Expenditures for 2007
- Capital Equipment
- Capital Improvements
- Capital Projects

# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 2007**

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# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 2007**

August 1, 2006

Honorable Mayor and members of the Council of the City of Opelika:

The Annual Budget report of the City of Opelika for the fiscal year ending September 30, 2007, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

#### **BUDGETARY PROCESS**

During the first week of May, the Finance Department prepares the revenue forecast for the next year and issues instructions for budget preparation to each department within the government. The instructions issued by the Finance Department are prepared in accordance with guidelines set by the Mayor. Each department head submits his budget request to the Finance Department during the month of June. The Finance Department reviews each request for completeness and compliance with budget instructions and generally accepted accounting principles. The Mayor, as he determines necessary, reviews and adjusts each department's budget requests. In August, the Mayor presents his proposed budget to the City Council. The City

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Council, as it determines necessary, reviews and adjusts the budget proposed by the Mayor. The City Council then requests the final budget be presented to the Mayor and City Council. The City Council holds any hearings it feels necessary to further discuss the budget. By the last City Council meeting in September, the new budget for the coming year is adopted.

#### **BACKGROUND INFORMATION**

The City of Opelika, located in east central Alabama, is a modern, well established city with a population of approximately 25,000. The records indicate that the first settlers signed a treaty with the Creek Indians in 1832. Since being chartered in 1854, Opelika has enjoyed steady growth, and today is a well - balanced city of industry, commerce, and trade.

Opelika borders the City of Auburn, to the southwest (population 42,000) the home of Alabama's largest university, Auburn University. The two cities combined, serve the employment, health care, shopping, and entertainment needs of a six county region.

#### **REVENUE PROJECTIONS**

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2007. To help us project the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for the fiscal year ending September 30, 2007, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

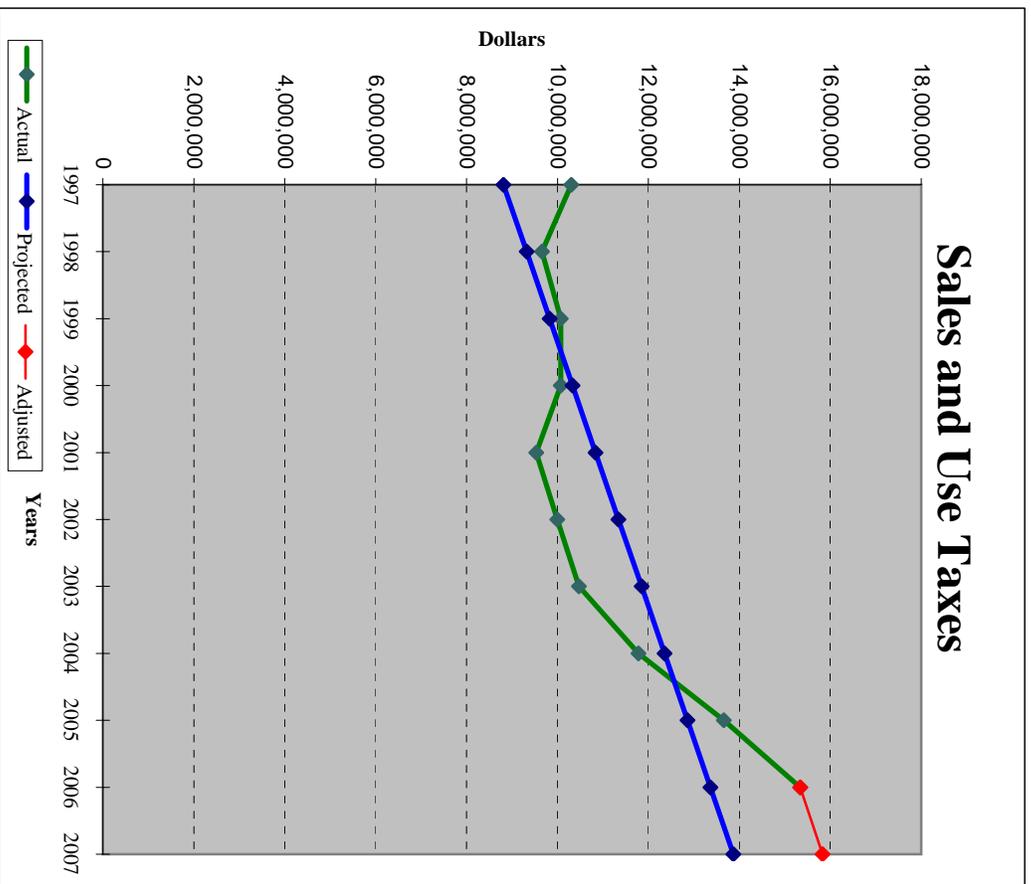
The sales and use tax revenue forecast for fiscal year ending September 30, 2007, is \$15,832,000. The projection is an increase of 3.23% over the revised 2006 Sales Tax projection and a 14.58% increase over the original 2006 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$2,638,667. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003. C303

The following page contains the data used for the sales and use tax projection, a graph of the actual and projected sales and use tax revenues, and the computation of the sales and use tax projection.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



Year	Sales Tax ** Actual	Projected	Sales Tax ** Actual % Increase
1997	10,305,547	8,813,530	
1998	9,661,747	9,319,133	-6.25%
1999	10,073,818	9,824,736	4.26%
2000	10,073,300	10,330,339	-0.01%
2001	9,535,061	10,835,942	-5.34%
2002	9,993,415	11,341,545	4.81%
2003	10,473,505	11,847,148	4.80%
2004	11,777,250	12,352,751	12.45%
2005	13,656,789	12,858,354	15.96%
2006 *	15,337,000	13,363,957	12.30%
2007		13,869,560	-9.57%
2007		1,962,440	
2007		15,832,000	3.23%

Add: Manual Adjustment

Projection	15,832,000
Projection rounded	15,832,000
Previous year's projection	13,817,000
Percent increase (decrease) from previous year's projection	14.58%

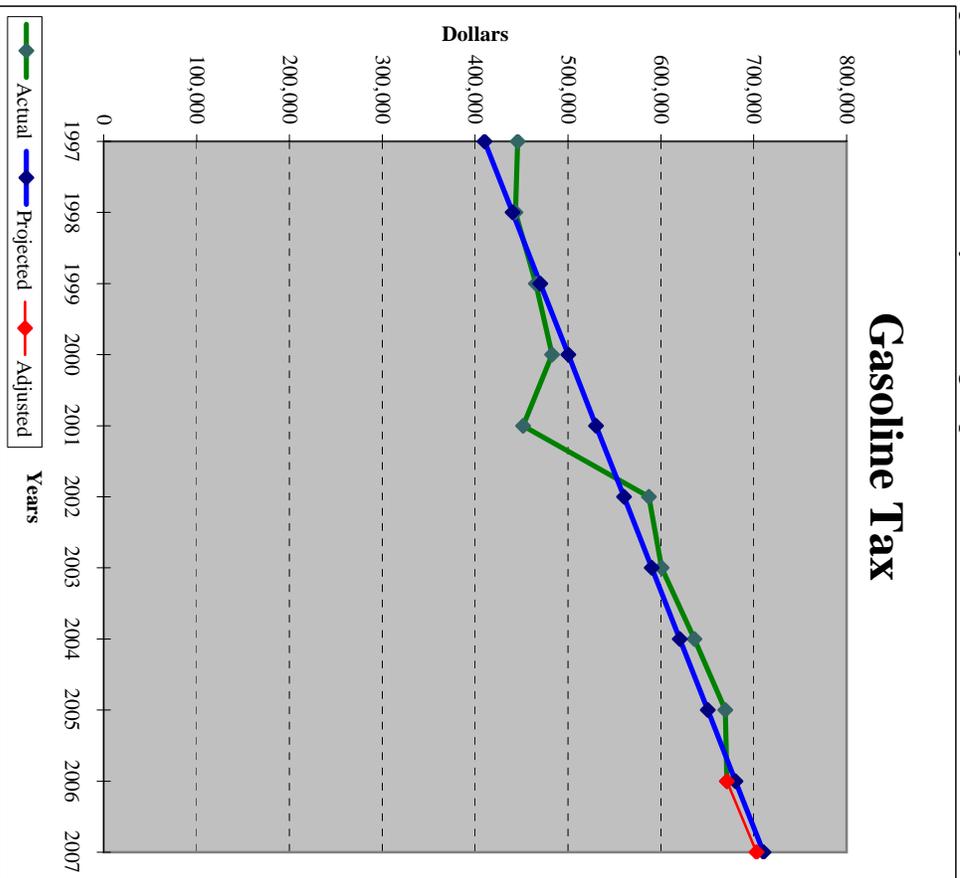
\*\* Original data adjusted for tax rate change in 2003

\* Revised Sales and use tax projection based on May 2006.

# City of Opelika

## Annual Budget Fiscal year ending September 30, 2007

Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2007, is \$703,000. This is a 4.77 percent increase over the revised 2006 Gasoline Tax Projection.



Year	Gasoline Tax **		% Increase
	Actual	Projected	
1997	445,695	410,222	
1998	443,389	440,235	-0.52%
1999	465,172	470,249	4.91%
2000	482,971	500,262	3.83%
2001	451,451	530,275	-6.53%
2002	587,186	560,288	30.07%
2003	600,637	590,302	2.29%
2004	635,961	620,315	5.88%
2005	669,355	650,328	5.25%
2006 *	671,000	680,341	0.25%
2007		710,355	5.87%
2007		-7,355	
2007		703,000	4.77%

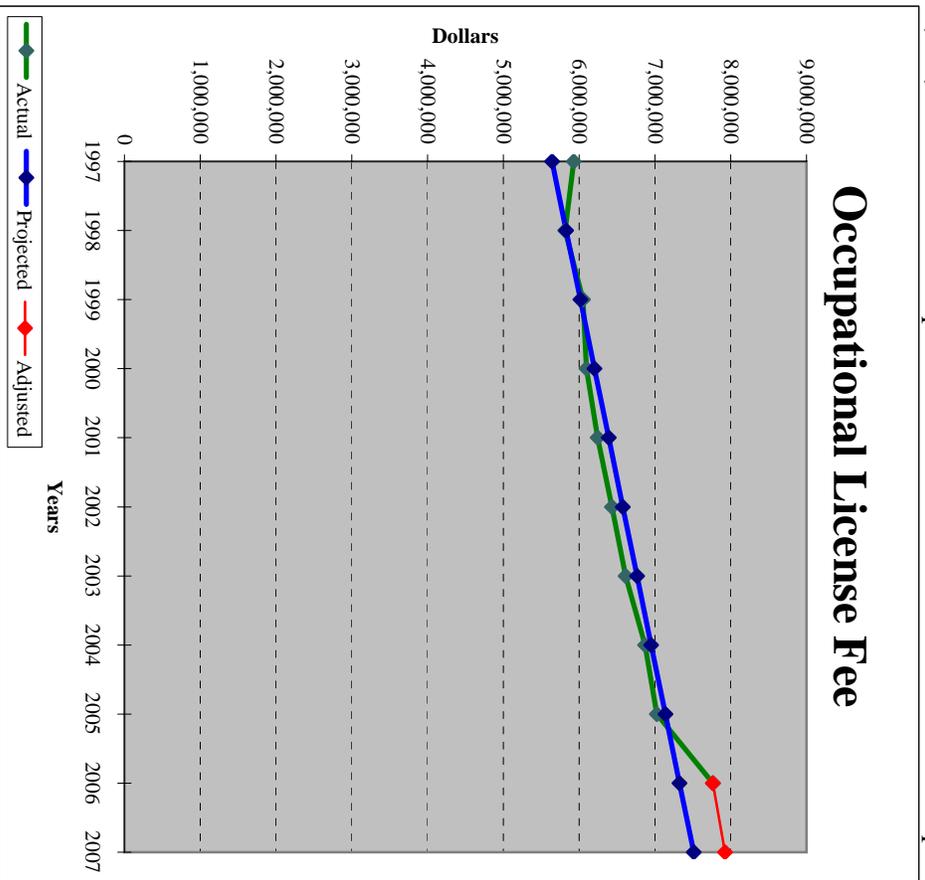
Projection  
 Projection rounded to nearest thousand  
 Previous year's projection  
 Percent increase or -decrease  
 from previous year's projection

\* Revised Gasoline tax projection based on May 2006.

# City of Opelika

## Annual Budget Fiscal year ending September 30, 2007

Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2007, is 7,926,000. This is a 2.07 percent increase over the revised 2006 Occupational License Fee Projection.



Year	Occupation Fee **		% Actual Increase
	Actual	Projected	
1997	5,927,850	5,642,857	
1998	5,814,490	5,829,737	-1.91%
1999	6,048,845	6,016,617	4.03%
2000	6,097,080	6,203,497	0.80%
2001	6,245,427	6,390,377	2.43%
2002	6,433,976	6,577,257	3.02%
2003	6,613,080	6,764,137	2.78%
2004	6,868,497	6,951,017	3.86%
2005	7,023,925	7,137,897	2.26%
2006 *	7,765,000	7,324,777	10.55%
2007		7,511,657	-3.26%
Add: Manual Adjustment			
2007		414,343	
2007		7,926,000	2.07%

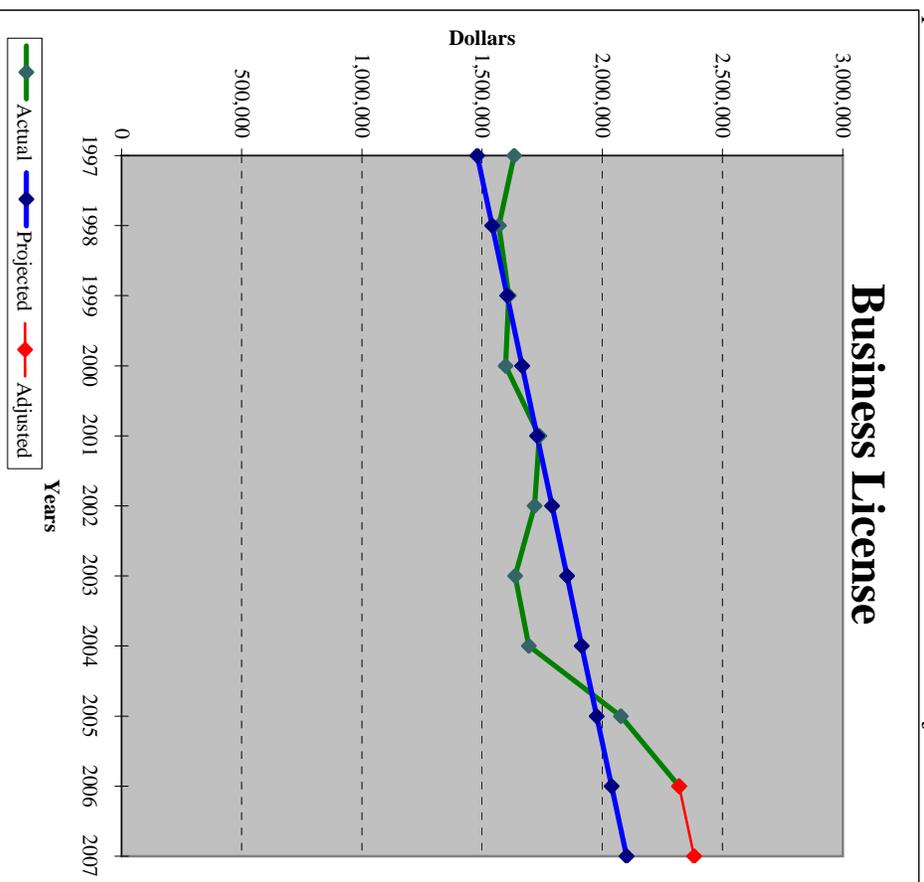
Projection  
 Projection rounded to nearest thousand  
 Previous year's projection  
 Percent increase or -decrease  
 from previous year's projection  
 10.24%

\* Revised Occupation fee projection based on May 2006.

# City of Opelika

## Annual Budget Fiscal year ending September 30, 2007

Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2007, is 2,382,000. This is a 2.72 percent increase over the revised 2006 Business License Projection.



Year	Business License Actual	Business License Projected	Business License % Increase Actual
1997	1,632,743	1,479,844	
1998	1,569,734	1,541,926	-3.86%
1999	1,610,402	1,604,009	2.59%
2000	1,597,294	1,666,091	-0.81%
2001	1,737,290	1,728,173	8.76%
2002	1,717,440	1,790,256	-1.14%
2003	1,637,518	1,852,338	-4.65%
2004	1,694,231	1,914,421	3.46%
2005	2,076,495	1,976,503	22.56%
2006 *	2,319,000	2,038,586	11.68%
2007		2,100,668	-9.41%
Less: Manual Adjustment			
2007		281,332	
		2,382,000	2.72%
Projection			
		2,382,000	2,382,000
		Projection rounded to nearest thousand	2,382,000
		Previous year's projection	1,982,000
		Percent increase or -decrease from previous year's projection	20.18%

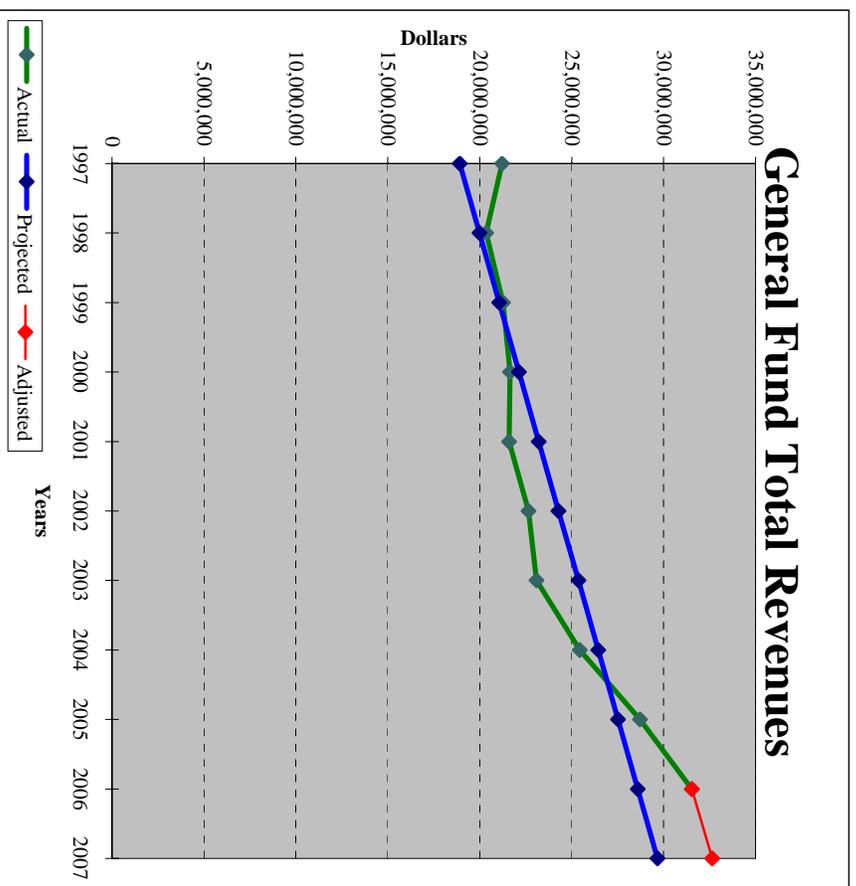
\* Revised Business License projection based on May 2006.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Forecasting based on prior years' actual was used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2005, actual amounts and/or the fiscal year ending September 30, 2006, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2007, is 32,638,846. This is a 3.52 percent increase over the revised 2006 Revenue Projection.



Year	Revenues		% Increase
	Actual	Projected	
1997	21,222,270	18,905,939	-4.12%
1998	20,346,919	19,982,236	4.49%
1999	21,260,465	21,058,534	1.86%
2000	21,655,553	22,134,832	-0.29%
2001	21,592,876	23,211,130	4.87%
2002	22,643,599	24,287,428	1.94%
2003	23,082,807	25,363,726	10.23%
2004	25,444,122	26,440,023	12.86%
2005	28,715,177	27,516,321	9.80%
2006 *	31,529,000	28,592,619	-5.90%
2007		29,668,917	
2007		2,969,929	
2007		32,638,846	3.52%

Add: Manual Adjustment

Projection

Projection rounded to nearest thousand

Previous year's projection

Percent increase or -decrease

Percent change from revised 2004

\* Revised Total Revenue projection based on June 2005.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

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

	2005-2006				
	Revised Forecast	2005-2006 Forecast	2006-2007 Forecast	2005-2006 Regression	2005-2006 Difference
Total revenues excluding interest	31,529,000	28,405,000	32,638,846	29,668,917	(2,969,929)
Interest revenue	291,000	291,000	350,000	350,000	-
	<u>31,820,000</u>	<u>28,696,000</u>	<u>32,988,846</u>	<u>30,018,917</u>	<u>(2,969,929)</u>

2006-2007 percentage difference in actual forecast and the regression analysis -9.00%

2006-2007 total revenue forecast including interest 32,988,846

2005-2006 total revenue forecast including interest 28,696,000

2005-2006 revised total revenue forecast including interest 31,820,000

Percent increase over the previous year's forecast 14.96%

Percent increase or -decrease over the previous year's revised forecast 3.67%

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2007, is \$66,000. This is a 3.125 percent increase over the previous year's projection. This projection is based on actual revenues of \$59,567, and \$63,431 in fiscal years 2004 and 2005 respectively. This fund includes the Five cent Gasoline Tax for which receipts began in 1992.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2007, is \$82,000. This is a 1.025% increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 83,863 and 83,618, in fiscal years 2004 and 2005 respectively.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

The Alabama Trust Fund projection for the fiscal year ending September 30, 2007, is 160,000. This is a \$20,000 increase over the previous year's projection. This projection is based on actual revenues of 102,936 and 131,521, in fiscal years 2004 and 2005 respectively.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2007, is \$63,000. This is a \$3,000 increase of the previous year's projection. This projection is based on actual revenues of \$51,270 and 57,917 in fiscal years 2004 and 2005 respectively.

The Electric Utility Fund (Light and Power), electric sales are based on a trend analysis of the last five years. For electric sales that trend analysis was increase by 5% to approximate the rate increase that was approved in April of 2006. The fuel adjustment is based on an expected amount of approximately \$100,000 added to the bill each month.

The information below displays electric charges for services in excess of power purchased, and power purchased as a percent of revenues.

	Budget 2007	YTD 2006	Actual 2005	Actual 2004	Actual 2003
Electric charges for services	24,568,000	16,963,480	22,001,165	19,855,334	19,522,846
Cost of Power purchased	<u>17,428,000</u>	<u>12,180,774</u>	<u>15,758,300</u>	<u>14,289,797</u>	<u>14,158,081</u>
Electric charges in excess of power purchased	<u>7,140,000</u>	<u>4,782,706</u>	<u>6,242,865</u>	<u>5,565,537</u>	<u>5,364,765</u>
Cost of power purchased as a percent of electric charges for services	<u>70.94%</u>	<u>71.81%</u>	<u>71.62%</u>	<u>71.97%</u>	<u>72.52%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2007, is \$2,749,000. Tap fees are projected to be \$28,000. Sewer assessment fees are projected at \$480,000. The estimates reflect a rate increase during 2002 and are based on actual results through May 2006. The

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Sewer Fund does not include a budgeted transfer from the General Fund.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2007, is \$1,920,000. This projection is based on solid Waste Collection Fund service charges for March, April and May 2006. These charges include a rate increase which was approved in December 2005.

**FINANCIAL INFORMATION**

Debt Administration. The government's current rating from Standard and Poor's Corporation is A+. The government's current rating from Moody's Investors Service is A1.

**OTHER INFORMATION**

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

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

Sincerely,

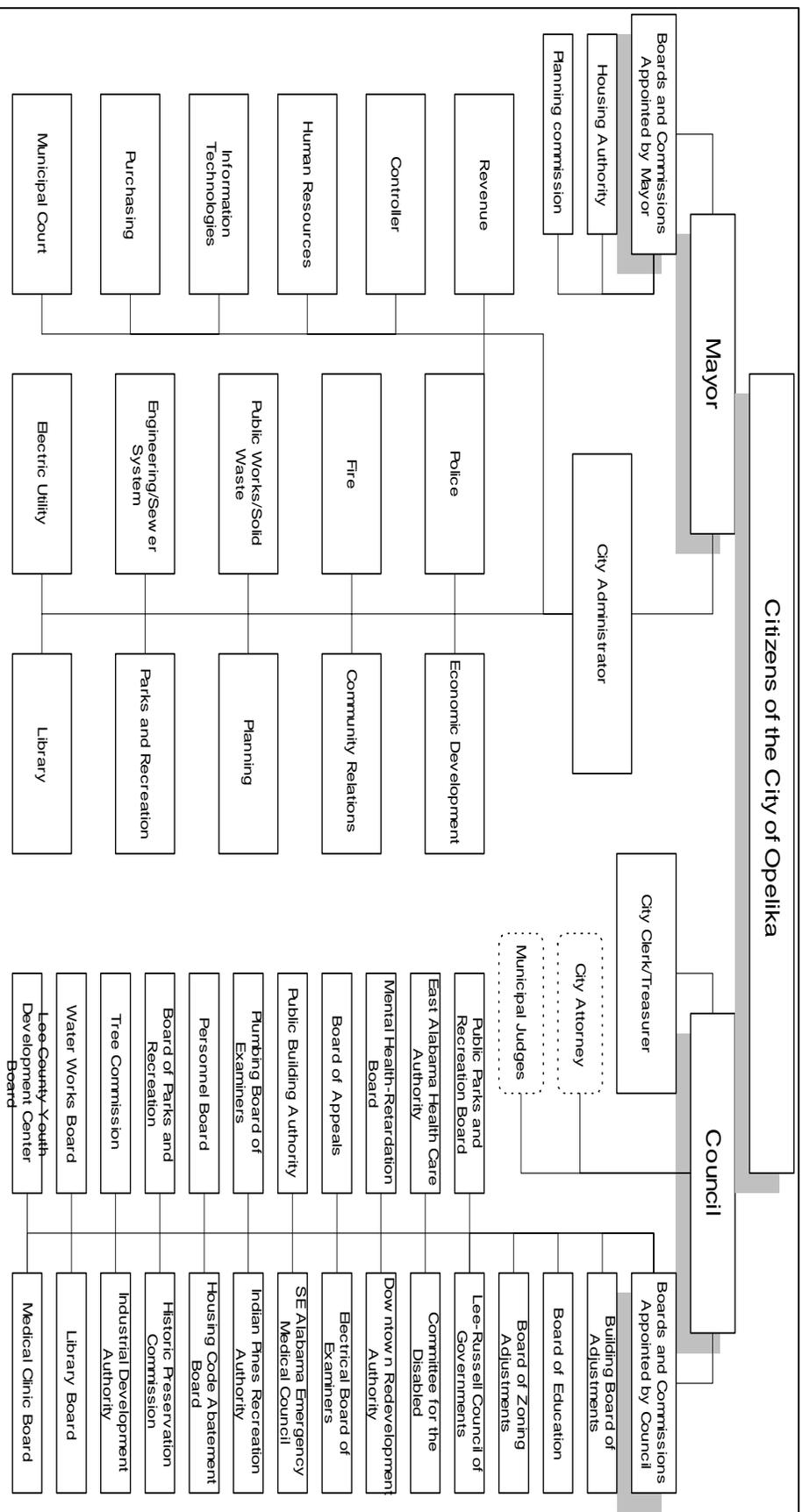
R. Mitchell Price, CPA  
Controller

# City of Opelika

## Annual Budget

Fiscal year ending September 30, 2007

### Organizational Chart



# City of Opelika

## Annual Budget

Fiscal year ending September 30, 2007

### Officials of the City of Opelika

Mayor  
Council President, ward 3  
Council member, ward 1  
Council member, ward 2  
Council member, ward 4  
Council member, ward 5  
Municipal Judge  
Associate Judge  
Public Defender  
City Attorney  
City Clerk/Treasurer  
Controller  
Revenue Officer  
Information Technologies  
Human Resources  
City Planner  
Purchasing Agent  
Police Chief  
Fire Chief  
Director of Engineering  
Library Director  
Director of Parks and Recreation  
Director of Light and Power  
Economic Development director  
Community Relations Specialist

Gary Fuller  
James J. Teel  
Patricia A. Jones  
Clarence Harris, Jr.  
Charles E. Smith, Jr.  
William D. Lazenby  
H. Kenneth Wilkes  
Gregory K. Morgan  
M. Joann Camp  
Guy F. Gunter, III  
Robert G. Shuman  
R. Mitchell Price  
Terry M. Moore  
John W. Findley, Jr.  
Lisa McLeod  
Martin D. Ogren  
Shirley Washington  
Thomas R. Mangham  
Gene T Adkins  
Walter C. Dorsey  
L. W. Harrelson, Jr.  
Jerry B. Posey  
Alfred F. Cook, Jr.  
Jan H. Gunter

# **City of Opelika**

**Annual Budget**

**Fiscal year ending September 30, 2007**

**Budget Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Governmental Fund Types					Memo Total
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type		
Revenues	32,990,406	394,400	-	29,237,000	62,621,806	
Non-operating revenues				961,000	961,000	
Other financing sources	<u>2,761,085</u>	<u>12,000</u>	<u>-</u>	<u>146,398</u>	<u>2,919,483</u>	
Total revenues	<u>35,751,491</u>	<u>406,400</u>	<u>-</u>	<u>30,344,398</u>	<u>66,502,289</u>	
Departmental expenditures	20,879,205	17,400	-	26,588,604	47,485,209	
Appropriations	3,718,294				3,718,294	
Capital outlay	3,225,000	371,000	-		3,596,000	
Debt service	4,521,968			471,000	4,521,968	
Non-operating expenses				2,743,085	471,000	
Transfers-out	<u>3,097,898</u>	<u>18,000</u>	<u>-</u>	<u>2,743,085</u>	<u>5,858,983</u>	
Total expenditures	<u>35,442,365</u>	<u>406,400</u>	<u>-</u>	<u>29,802,689</u>	<u>65,651,454</u>	
Total revenues over (under) total expenditures	309,126	-	-	541,709	850,835	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Governmental Fund Types					Memo Total
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type		
Adjustments to obtain estimated funds flow:						
Add:						
Depreciation				2,225,000		2,225,000
Grant Proceeds				-		-
Subtract:						
Fixed Assets				758,000		758,000
System Expansion				1,906,437		1,906,437
Debt principal payments				<u>1,090,000</u>		<u>1,090,000</u>
Projected increase or (decrease) in funds	309,126	-	-	(987,728)		(678,602)
Projected fund balance, beginning of year	<u>11,713,008</u>	<u>2,969,540</u>	<u>-</u>	<u>7,231,225</u>		<u>21,913,773</u>
Projected fund balance, end of year	12,022,134	2,969,540	-	6,243,497		21,235,171

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

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Governmental Fund Types					
Less: Fund balance reserved					-
Designated/encumbered for future expenditures	2,995,315	1,005,823	-	2,874,449	6,875,587
To be paid from designated accounts	-	-	-	-	-
Undesignated fund balance, end of year	<u>9,026,819</u>	<u>1,963,717</u>	<u>-</u>	<u>3,369,048</u>	<u>14,359,584</u>

The City Council desires that a minimum level of Undesignated Fund Balance be maintained at an amount equal to twenty percent of budgeted revenues for the General Fund and the Proprietary Fund Types

	<u>6,598,081</u>	<u>-</u>	<u>-</u>	<u>5,847,400</u>	<u>12,445,481</u>
	2,428,738	1,963,717	-	-2,478,352	1,914,103

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

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Computation of estimated funds available: Proprietary Fund Types:	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
	Cash	6,832,229	1,640,850	444,663
Accounts Receivable	3,509,656	194,075	90,024	3,793,755
Due from other funds	-	133,547	-	133,547
Total	<u>10,341,885</u>	<u>1,968,472</u>	<u>534,687</u>	<u>12,845,044</u>
Accounts payable	3,640,706	381,134	162,137	4,183,977
Due to other funds	1,518	963	13,846	16,327
Due to other governments	-	-	-	-
Accrued payroll	131,895	51,990	63,866	247,751
Bonds payable - current	-	1,065,000	-	1,065,000
Interest payable	-	100,764	-	100,764
Total	<u>3,774,119</u>	<u>1,599,851</u>	<u>239,849</u>	<u>5,613,819</u>
Estimated fund available	6,567,766	368,621	294,838	7,231,225
Reserves and encumbrances, estimated	<u>681,730</u>	<u>530,680</u>	<u>3,451</u>	<u>1,215,861</u>
Estimated undesignated funds available	<u>5,886,036</u>	<u>(162,059)</u>	<u>291,387</u>	<u>6,015,364</u>
Twenty percent of projected revenues	<u>4,913,600</u>	<u>549,800</u>	<u>384,000</u>	<u>5,847,400</u>

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

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

**General Fund**

The General Fund is used for resources traditionally associated with the government which are not required legally or by sound financial management to be accounted for in another fund.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	9,207,021	11,777,250	13,606,331	11,372,675	15,832,000
Property:					
Property	1,629,890	2,017,146	2,129,028	2,256,081	2,532,000
Payments in lieu of taxes	17,650	25,067	27,795	4,570	31,000
	1,647,540	2,042,213	2,156,823	2,260,651	2,563,000
Other:					
Gasoline	606,622	635,961	669,355	489,622	703,000
Cigarette	101,102	112,712	113,459	84,949	111,000
Wine	10,997	12,893	13,660	10,770	13,000
Rental	275,632	310,496	319,628	301,800	366,000
	994,353	1,072,062	1,116,102	887,141	1,193,000
Total taxes	11,848,914	14,891,525	16,879,256	14,520,467	19,588,000
Special assessments:	5,516	-	5,996	6,159	2,000
Licenses and permits:					
Occupational	6,628,000	6,868,497	7,166,522	5,787,004	7,926,000
Business:					
General	1,640,165	1,696,526	2,078,943	2,202,781	2,383,560

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Lodging	287,723	327,000	356,531	357,094	458,000
Franchise fee	69,105	77,410	78,350	94,104	88,000
	1,996,993	2,100,936	2,513,824	2,653,979	2,929,560
Telecommunication fees	10,000	11,000	8,000	2,000	2,000
Permits and inspections	137,299	208,195	706,881	437,456	395,000
	147,299	219,195	714,881	439,456	397,000
Total licenses and permits	8,772,292	9,188,628	10,395,227	8,880,439	11,252,560
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	74,698	74,589	99,756	66,235	95,000
Shared state revenue:					
Bank excise tax	-	32,976	60,495	-	47,000
Business privilege tax	66,136	66,632	67,132	67,635	69,000
State asset forfeiture	14,472	21,941	8,330	6,856	-
Share of liquor tax profits	47,483	63,761	68,982	64,449	92,000
	128,091	185,310	204,939	138,940	208,000
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	-	-	-
Other:					
Federal and State	164,500	130,314	-	-	-
Local Governments	54,166	-	-	-	-
Lee County	3,500	25,000	40,000	-	10,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Total intergovernmental revenue	424,955	415,213	344,695	205,175	313,000
Charges for services:					
General Government:					
Other	13,329	13,329	28,462	26,124	36,246
Public safety:					
City Schools/Housing Authority	31,572	-	156,064	19,422	29,000
Federal Entities	15,000	15,000	-	-	76,600
Water Works Board	63,398	64,515	92,306	72,994	95,000
Other Governments	50,000	50,000	50,000	50,000	50,000
Towing, firecalls, Training, EMS	2,714	3,893	5,929	1,365	2,000
Public Works:	162,684	133,408	304,299	143,781	252,600
Clearing and grading - other	5,557	58,792	86,856	42,221	95,000
Health:					
Graves and monuments	78,575	72,100	69,588	61,788	159,000
Evergreen Cemetery	7,800	7,600	3,600	-	2,000
Culture and recreation:	86,375	79,700	73,188	61,788	161,000
Entry fees and concessions	213,623	212,061	221,920	188,237	197,000
Total charges for service	481,568	497,290	714,725	462,151	741,846

# City of Opelika

## Annual Budget

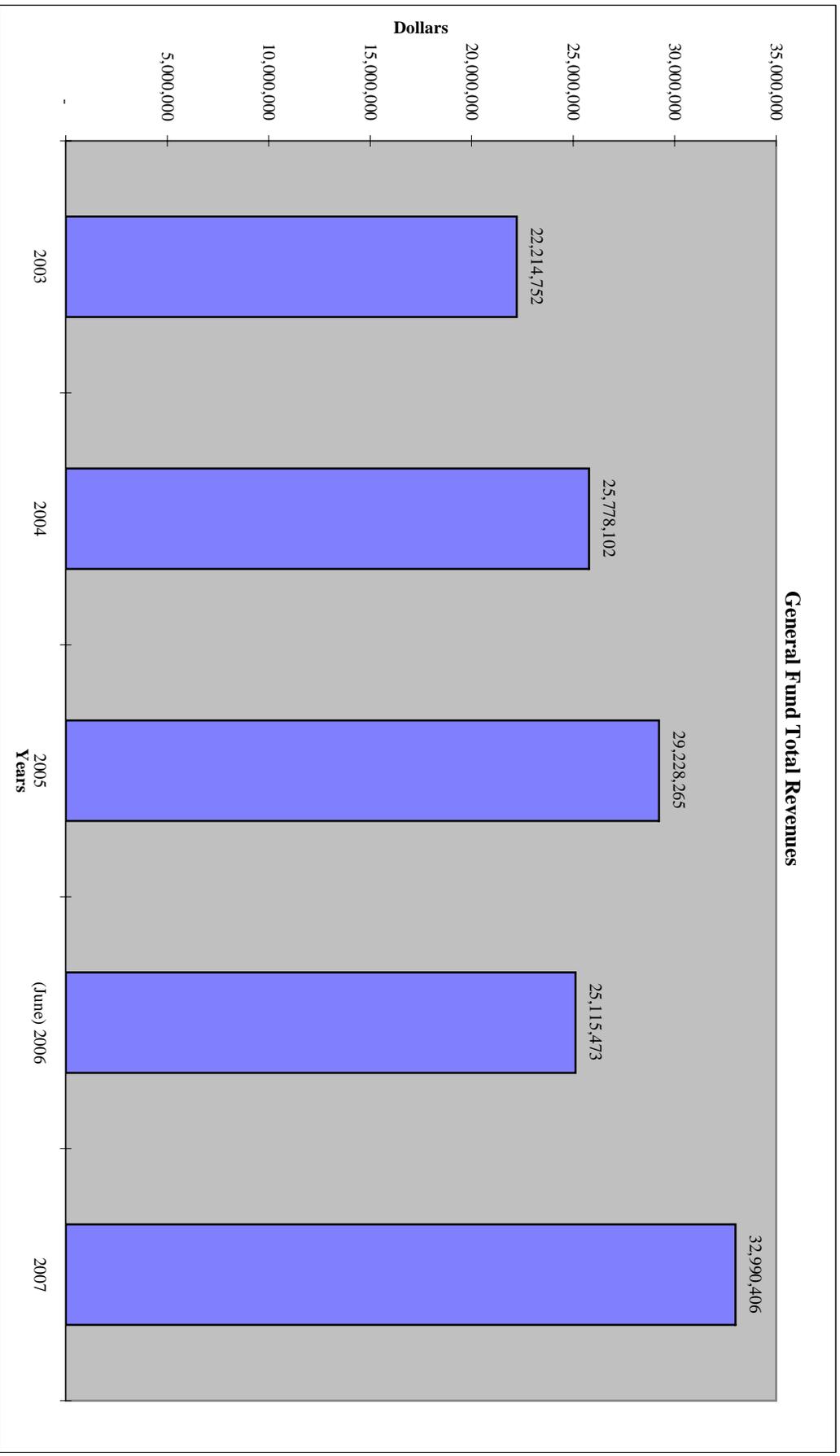
### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Fines and forfeits:					
Public safety:					
Fines and costs	348,102	391,345	374,567	317,222	476,000
Culture and recreation:					
Fines	12,730	13,389	16,321	12,884	-
Total fines and forfeits	360,832	404,734	390,888	330,106	476,000
Miscellaneous revenues:					
Interest earnings	157,765	178,665	280,444	280,083	350,000
Other:					
Rental income	40,639	41,411	53,263	41,069	51,000
Contributions	13,618	34,364	8,527	55,980	-
Insurance Claims			3,000	255,000	-
Cemetery lots	50,550	58,800	61,375	60,200	168,000
Miscellaneous	58,103	67,472	90,869	18,644	48,000
	162,910	202,047	217,034	430,893	267,000
Total miscellaneous revenues	320,675	380,712	497,478	710,976	617,000
Total revenues	22,214,752	25,778,102	29,228,265	25,115,473	32,990,406

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	96,899	98,469	101,954	80,377	110,548
Other	22,704	12,840	24,013	51,783	259,622
Total mayor	119,603	111,309	125,967	132,160	370,170
Administration:					
Personal services	57,651	56,517	121,224	128,541	174,941
Other	172,369	158,785	199,759	254,808	305,550
Services provided to other funds	(1,800)	(1,200)	(1,200)	(900)	(1,200)
Total administration	228,220	214,102	319,783	382,449	479,291
Legislative - City Clerk:					
Personal services	122,522	120,346	119,791	95,154	130,761
Other	180,614	266,070	203,335	139,742	268,650
Services provided to other funds	-	-	-	-	-
Total legislative	303,136	386,416	323,126	234,896	399,411
Other:					
Revenue:					
Personal services	516,107	516,373	502,640	395,470	545,626
Other	(61,310)	(41,054)	(25,424)	(27,345)	143,266

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Services provided other funds	(244,117) 210,680	(262,293) 213,026	(259,679) 217,537	(232,439) 135,686	(446,819) 242,073
Accounting:					
Personal services	238,234	246,250	227,866	164,261	298,404
Other	84,890	95,297	113,277	83,238	95,406
Services provided other funds	(59,977) 263,147	(56,274) 285,273	(50,805) 290,338	(72,620) 174,879	(96,000) 297,810
Information Technologies:					
Personal services	329,398	372,468	416,490	344,124	487,379
Other	386,001	376,509	389,053	301,988	362,859
Services provided other funds	(105,267) 610,132	(108,834) 640,143	(117,581) 687,962	(90,459) 555,653	(121,564) 728,674
Judicial:					
Personal services	187,371	201,835	190,081	159,277	219,396
Other	119,904 307,275	98,980 300,815	100,832 290,913	73,267 232,544	118,685 338,081
Human Resources administration:					
Personal services	150,981	161,638	169,726	137,225	188,099
Other	84,012 234,993	256,734 418,372	98,623 268,349	72,697 209,922	103,149 291,248

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

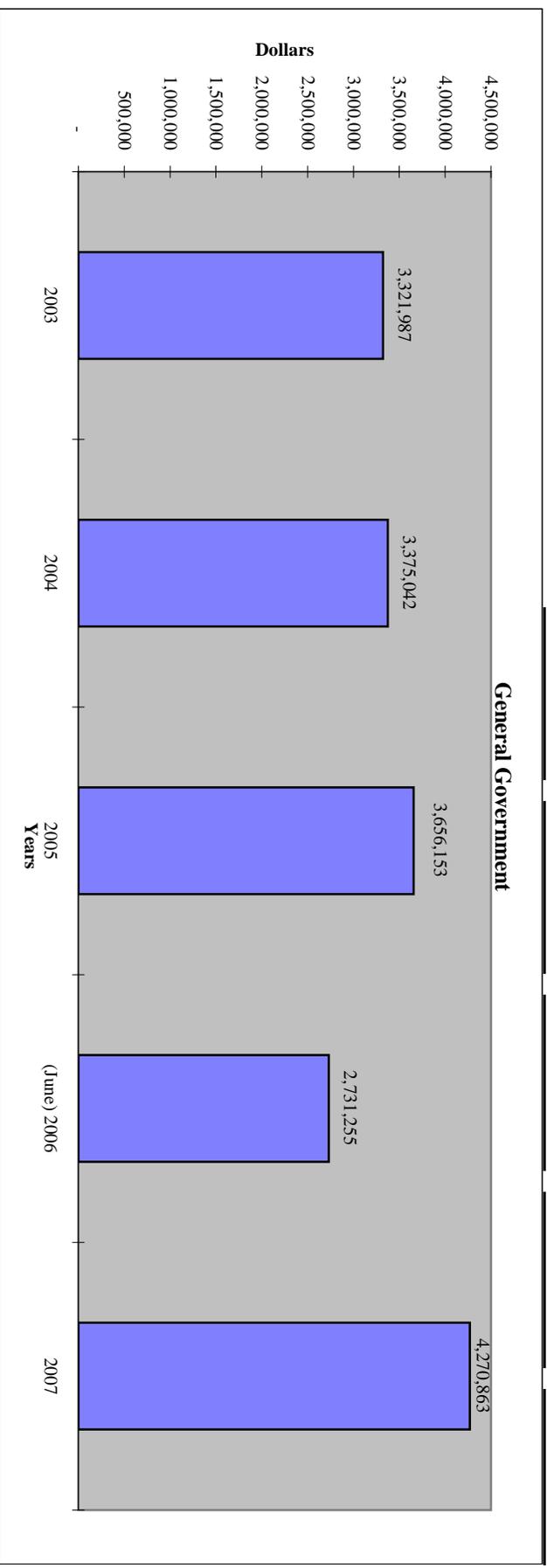
	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>Planning:</b>					
Personal services	170,845	194,795	187,260	127,981	230,787
Other	19,697	22,231	24,864	26,687	60,239
Services provided to other fund	-	-	-	-	-
	<u>190,542</u>	<u>217,026</u>	<u>212,124</u>	<u>154,668</u>	<u>291,026</u>
<b>Purchasing:</b>					
Personal services	164,970	172,596	181,747	150,435	200,420
Other	9,502	11,381	9,535	8,588	15,800
Services provided to other fund	(53,657)	(55,250)	(60,483)	(29,263)	(22,978)
	<u>120,815</u>	<u>128,727</u>	<u>130,799</u>	<u>129,760</u>	<u>193,242</u>
<b>Community Relations:</b>					
Personal services	32,438	47,637	51,305	40,161	55,080
Other	47,125	62,760	59,253	31,305	67,910
	<u>79,563</u>	<u>110,397</u>	<u>110,558</u>	<u>71,466</u>	<u>122,990</u>
<b>Nondepartmental:</b>					
Auburn-Opelika Airport	40,562	21,043	21,647	16,235	151,647
Lee County Area Council of Governments	75,543	80,743	372,600	63,750	96,250
Opelika Chamber of Commerce	62,000	66,150	61,450	46,087	61,450
Opelika Industrial Development Authority	90,000	100,000	130,000	93,750	125,000
Lee County Extension Service	9,000	10,000	10,000	7,500	10,000
Main Street, Inc.	17,000	17,000	18,000	13,500	18,000
Downtown Redevelopment Authority	5,000	4,500	4,500	4,500	4,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Nondepartmental: (continued)					
Envision Opelika	25,000	50,000	50,000	52,350	50,000
Other	329,776	-	10,500	19,500	-
	653,881	349,436	678,697	317,172	516,847
<b>Total other</b>	<b>2,671,028</b>	<b>2,663,215</b>	<b>2,887,277</b>	<b>1,981,750</b>	<b>3,021,991</b>
<b>Total general government</b>	<b>3,321,987</b>	<b>3,375,042</b>	<b>3,656,153</b>	<b>2,731,255</b>	<b>4,270,863</b>



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

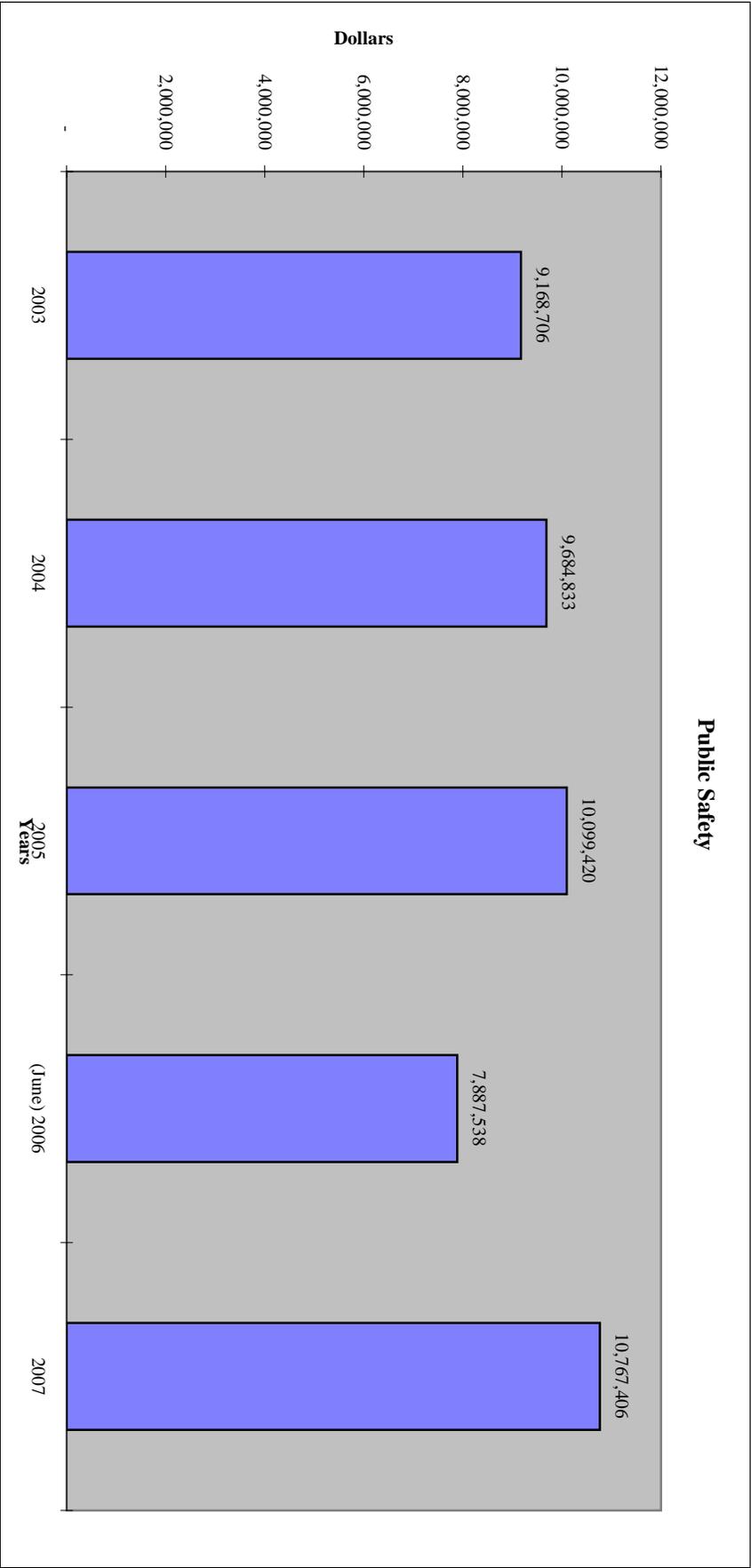
	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Public safety:					
Police:					
Personal services	4,518,400	4,802,056	5,096,396	4,022,019	5,431,550
Other	786,507	879,476	935,303	732,842	1,069,096
Services provided other funds	-	-	-	-	-
Total police	5,304,907	5,681,532	6,031,699	4,754,861	6,500,646
Fire:					
Personal services	3,223,864	3,293,375	3,390,996	2,637,658	3,529,254
Other	321,835	336,826	344,749	246,037	405,530
Total fire	3,545,699	3,630,201	3,735,745	2,883,695	3,934,784
Other:					
Nondepartmental:					
National Guard	1,000	1,000	1,000	750	1,000
Juvenile Court	10,000	10,000	10,000	7,500	10,000
Lee County Emergency Mgt	31,500	31,500	31,500	23,625	31,500
Emergency Medical Service	275,600	330,600	289,476	217,107	289,476
Other	-	-	-	-	-
Total other	318,100	373,100	331,976	248,982	331,976

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Total public safety	9,168,706	9,684,833	10,099,420	7,887,538	10,767,406



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>Public Works:</b>					
Highways and streets:					
Personal services	542,431	607,388	631,365	90,131	-
Other	129,553	112,123	142,100	445,629	801,528
	671,984	719,511	773,465	535,760	801,528
<b>Engineering:</b>					
Personal services	485,374	502,289	508,212	400,680	386,917
Other	81,794	98,095	183,683	80,945	102,556
Services provided to other funds	(29,308)	(30,620)	(30,564)	(14,174)	-
	537,860	569,764	661,331	467,451	489,473
<b>Other:</b>					
Administration:					
Personal services	171,118	182,188	191,196	71,175	34,696
Other	87,333	79,368	78,901	177,422	263,669
Services provided other funds	(25,762)	(25,789)	(26,632)	(17,144)	(33,000)
	232,689	235,767	243,465	231,453	265,365
Cemetery:					
Personal services	122,283	133,000	119,726	28,825	-
Other	53,474	31,523	54,660	107,245	156,356
	175,757	164,523	174,386	136,070	156,356

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

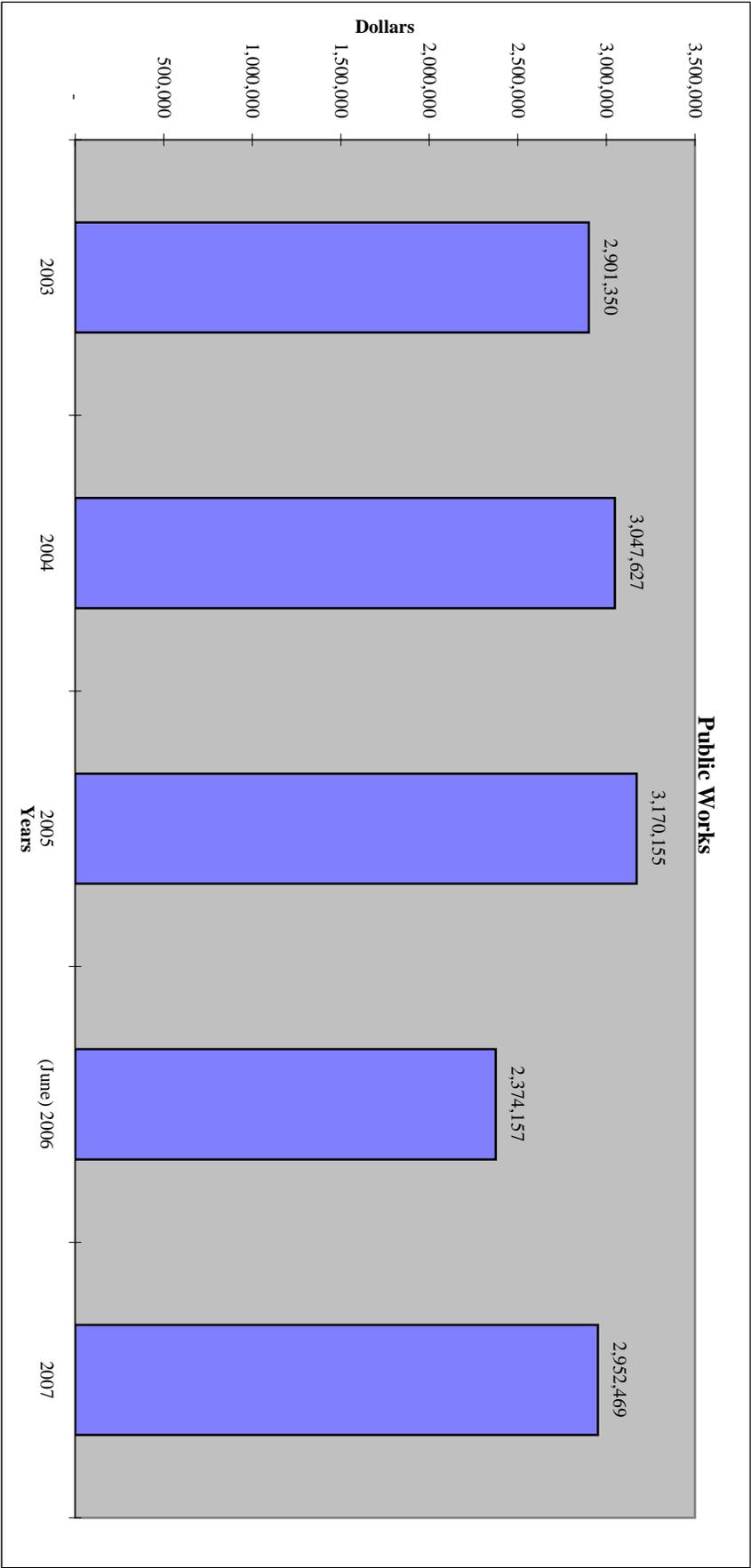
	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Automotive shop:					
Personal services	296,037	294,593	299,431	116,340	-
Other	26,782	38,004	28,838	152,244	270,762
	<u>322,819</u>	<u>332,597</u>	<u>328,269</u>	<u>268,584</u>	<u>270,762</u>
Grounds maintenance:					
Personal services	296,934	315,877	303,488	42,710	-
Other	182,559	214,960	172,629	272,601	413,106
Services provided other funds	-	-	-	-	-
	<u>479,493</u>	<u>530,837</u>	<u>476,117</u>	<u>315,311</u>	<u>413,106</u>
Building maintenance:					
Personal services	181,080	202,881	199,227	32,335	-
Other	68,599	65,540	61,736	161,069	247,596
	<u>249,679</u>	<u>268,421</u>	<u>260,963</u>	<u>193,404</u>	<u>247,596</u>
Inspection:					
Personal services	213,501	209,841	227,330	190,219	251,218
Other	17,568	16,366	24,829	35,905	57,065
	<u>231,069</u>	<u>226,207</u>	<u>252,159</u>	<u>226,124</u>	<u>308,283</u>
Total other	<u>1,691,506</u>	<u>1,758,352</u>	<u>1,735,359</u>	<u>1,370,946</u>	<u>1,661,468</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual	Actual	Actual	Year to Date	Budget
	2003	2004	2005	(June) 2006	2007
Total public works	<u>2,901,350</u>	<u>3,047,627</u>	<u>3,170,155</u>	<u>2,374,157</u>	<u>2,952,469</u>



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

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# City of Opelika

## Annual Budget

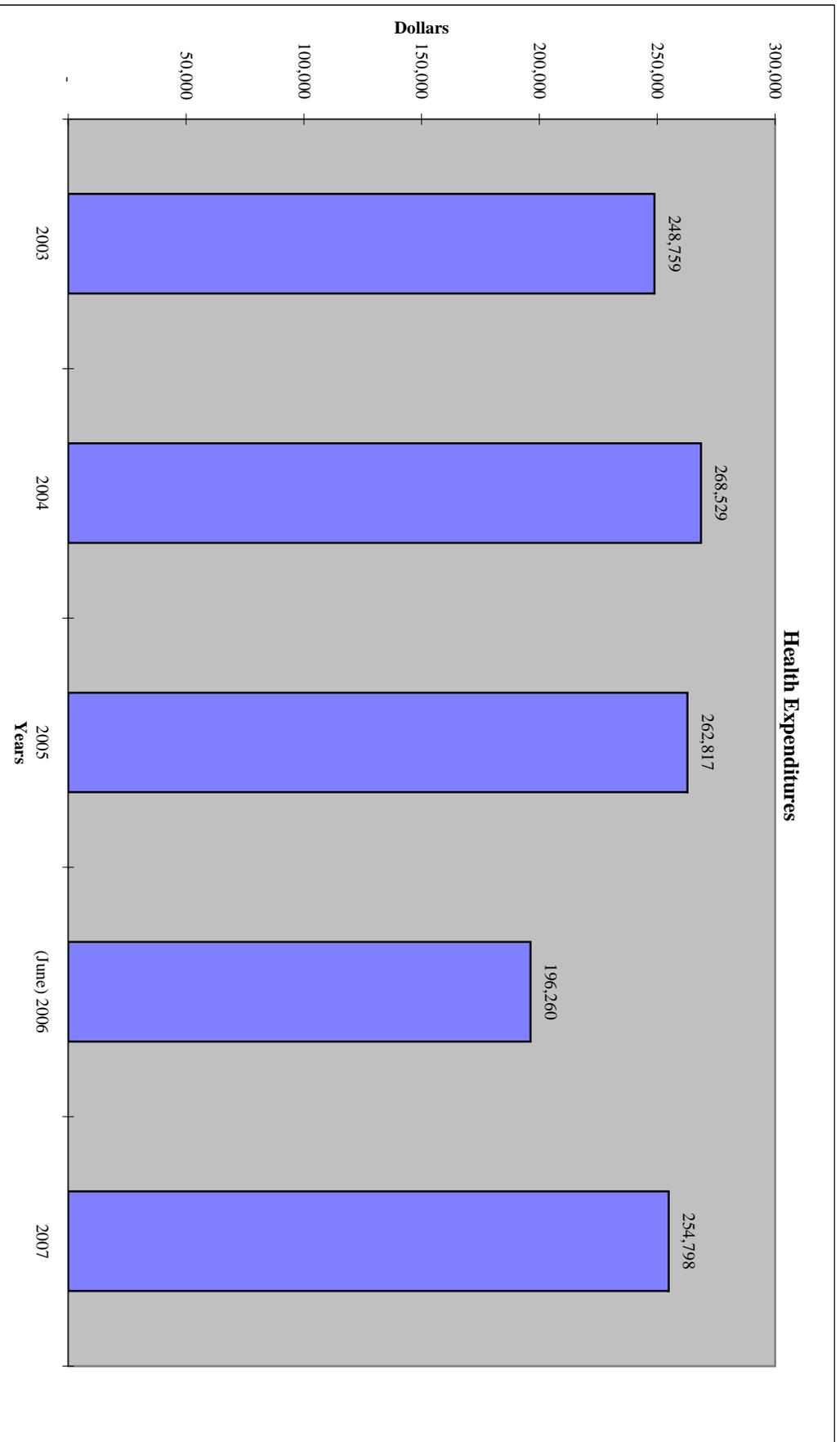
### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>Health:</b>					
<b>Animal control:</b>					
Personal services	28,605	31,206	33,361	28,229	38,649
Other	3,440	3,167	4,482	3,228	8,678
	<u>32,045</u>	<u>34,373</u>	<u>37,843</u>	<u>31,457</u>	<u>47,327</u>
<b>Other:</b>					
<b>Nondepartmental:</b>					
Public health	45,000	45,000	50,144	33,750	45,000
Mental health	45,000	45,000	45,000	33,750	45,000
Substance abuse	45,000	45,000	45,000	33,750	45,000
East Ala Reg Solid Waste Disposal Auth	7,511	5,633	-	-	-
Valley Haven School	1,000	1,000	1,000	1,000	1,000
Lee County Humane Society	51,403	62,023	56,580	51,128	68,171
Sickle Cell	1,500	1,750	1,250	1,125	1,500
Child care alliance	1,800	6,000	5,000	-	1,800
Coroner	-	-	-	-	-
Other	18,500	22,750	21,000	10,300	-
	<u>216,714</u>	<u>234,156</u>	<u>224,974</u>	<u>164,803</u>	<u>207,471</u>
<b>Total health</b>	<b>248,759</b>	<b>268,529</b>	<b>262,817</b>	<b>196,260</b>	<b>254,798</b>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



# City of Opelika

## Annual Budget

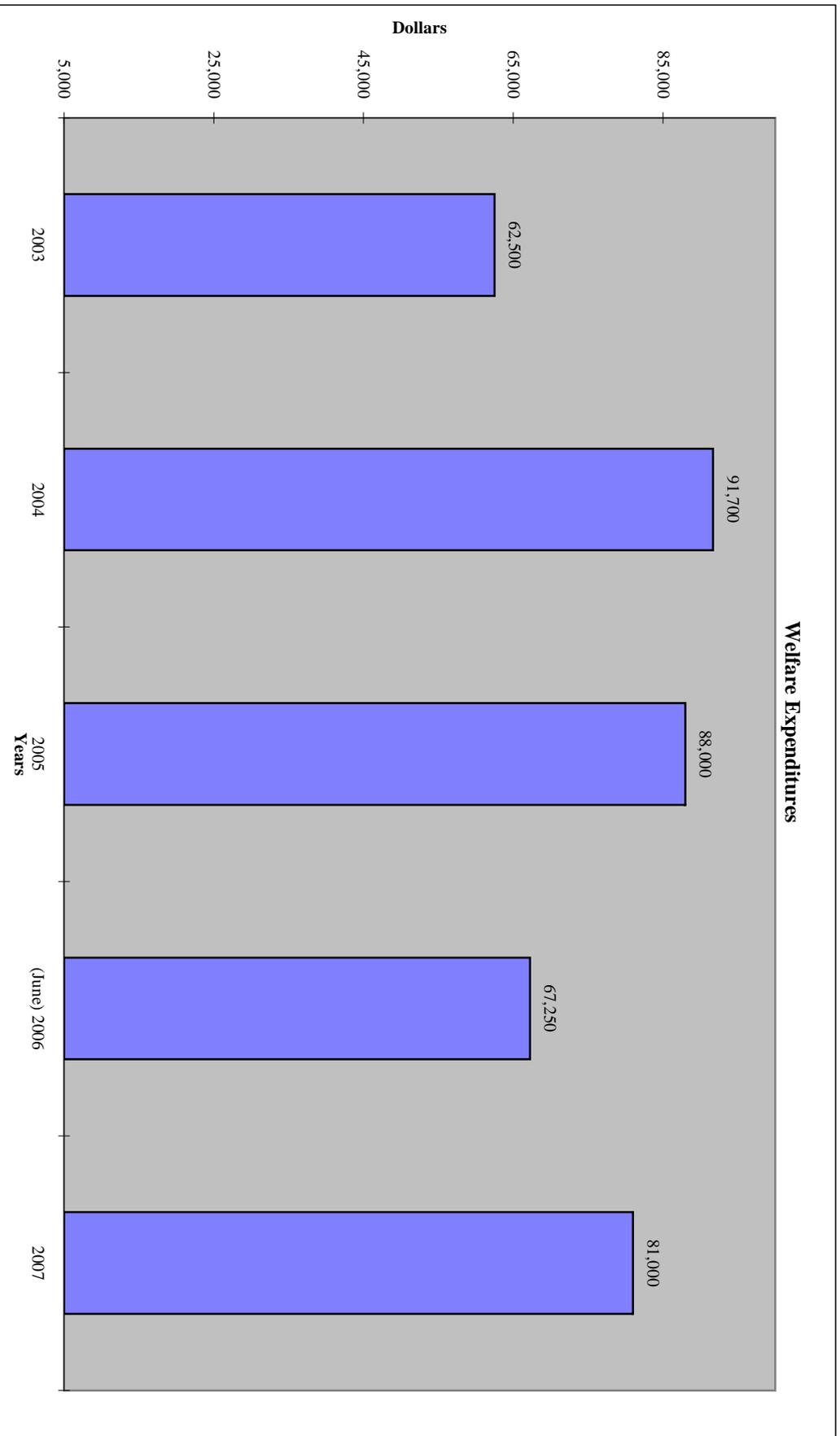
### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	2,500	7,500	10,000	7,500	10,000
Lee County Youth Development	32,000	27,000	28,000	21,000	28,000
East Alabama Task force for Battered Women	-	-	-	-	-
Boys and Girls Club	10,000	33,500	25,000	18,750	25,000
Council on Human Relations	18,000	18,000	18,000	13,500	18,000
Darden House Historical Association	-	-	-	-	-
Other	-	5,700	7,000	6,500	-
Total welfare	62,500	91,700	88,000	67,250	81,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



# City of Opelika

## Annual Budget

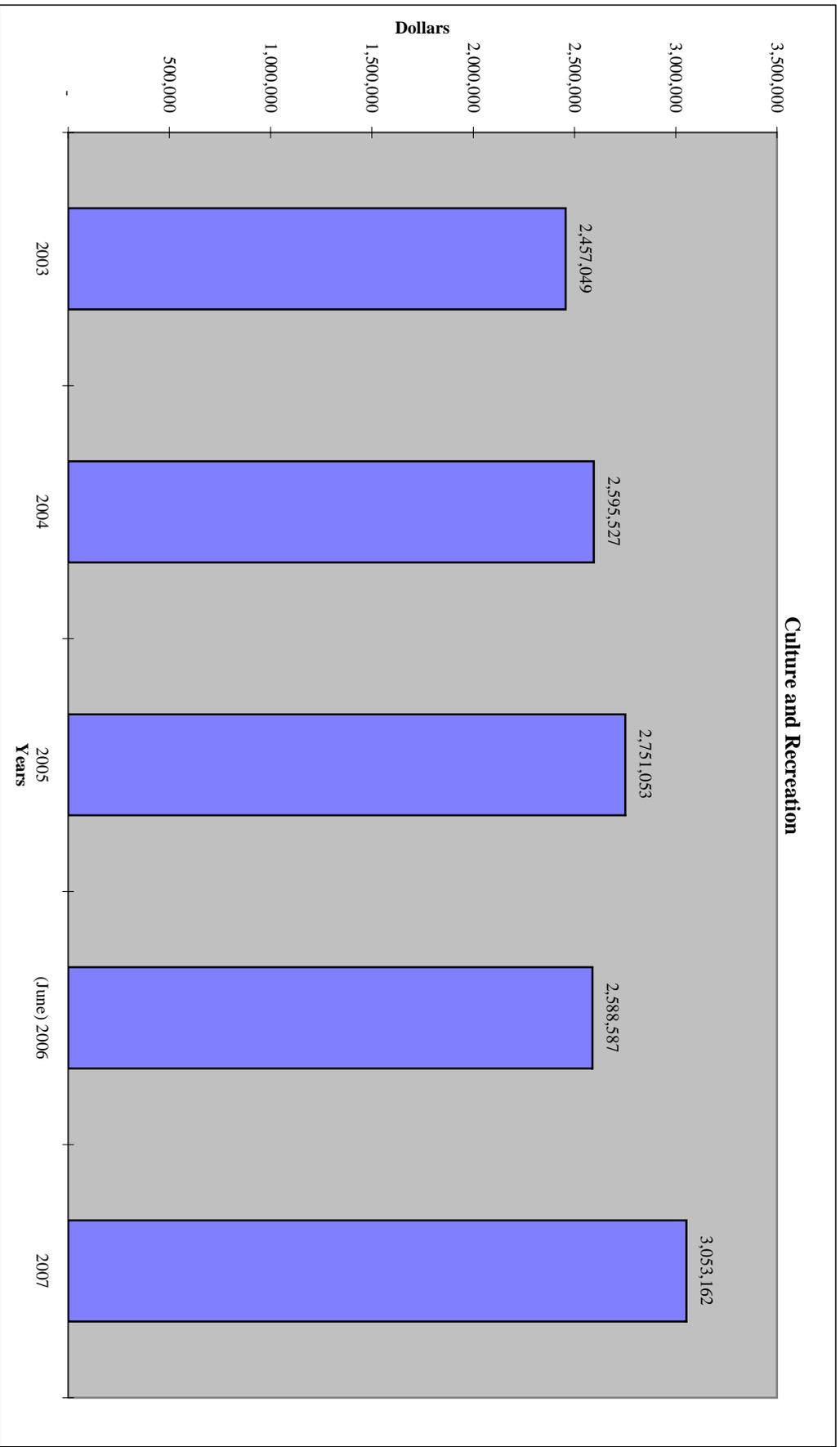
### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Culture and recreation:					
Parks and recreation:					
Personal services	1,241,813	1,325,105	1,316,230	955,166	1,185,264
Other	748,546	779,290	882,886	894,949	1,276,002
Total parks and recreation	1,990,359	2,104,395	2,199,116	1,850,115	2,461,266
Library:					
Personal services	259,720	288,201	287,964	249,002	381,166
Other	142,470	118,721	179,473	144,970	129,730
Total library	402,190	406,922	467,437	393,972	510,896
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	20,000	41,210	35,000	35,000	35,000
Arts Association (Depot)	10,000	10,000	15,000	15,000	15,000
Museum of East Alabama	25,000	26,000	27,500	18,000	24,000
Indian Pines Golf Course			-	255,000	-
Envision Opelika	2,500	-	-	14,500	-
	64,500	84,210	84,500	344,500	81,000
Total culture and recreation	2,457,049	2,595,527	2,751,053	2,588,587	3,053,162

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



# City of Opelika

## Annual Budget

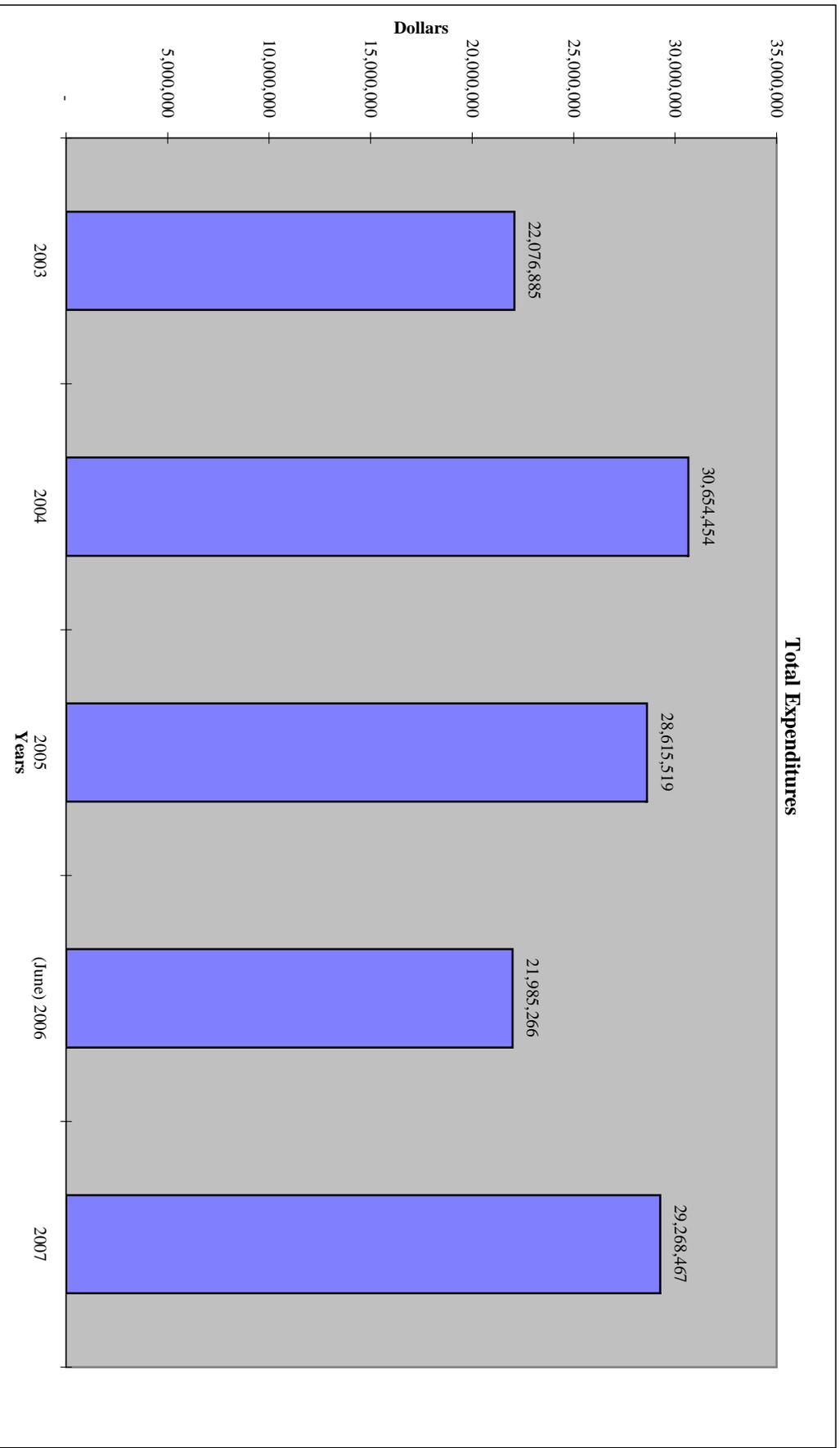
### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Economic development:					
Personal services	186,345	216,544	232,807	176,256	247,651
Other	65,680	187,575	1,739,229	1,547,605	470,150
Total economic development	252,025	404,119	1,972,036	1,723,861	717,801
Education:	1,701,000	9,537,298	2,501,877	1,879,500	2,500,000
Total current expenditures	20,113,376	29,004,675	24,501,511	19,448,409	24,597,499
Capital outlay:	886,417	832,018	3,410,917	1,677,038	3,225,000
Debt service:					
Issue cost and Trustee fees	-	175,546	6,499	20,272	15,000
Principal	472,011	461,247	430,808	551,626	1,018,842
Interest	605,081	180,968	265,784	287,921	412,126
Total expenditures	1,077,092	817,761	703,091	859,819	1,445,968
Total expenditures	22,076,885	30,654,454	28,615,519	21,985,266	29,268,467
Excess of revenues over (under) expenditures	137,867	(4,876,352)	612,746	3,130,208	3,721,939

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	7,173,537	372,402	1,300,000	-
Sales of fixed assets	19,190	34,320	330,770	86,784	-
Transfers from Electric Utility Fund	2,230,924	2,287,465	2,134,384	2,141,546	2,743,085
Transfers from 1965 Sewer Fund	903,056	-	147,521	5,163	-
Transfers from Solid Waste Collection	190	-	-	-	-
Transfers from Garden Hills Cemetery	-	-	-	-	-
Perpetual Care Trust Fund	9,114	8,830	13,174	9,272	18,000
Transfers from Grant Funds	159,546	-	-	-	-
Transfers from General Obligation Debt Service Fund	119,325	177	181	245	-
Transfers to Capital Projects Fund	(1,683)	(1,348,166)	-	-	-
Transfers to Community Development Fund	(354,488)	(1,064,454)	(478,599)	(409,457)	(350,000)
Transfers to General Obligation Debt Service fund	(2,087,808)	(2,293,403)	(1,437,912)	(1,025,174)	(1,715,000)
Transfers to Garden Hills Cemetery	-	-	-	-	-
Perpetual Care Trust Fund	(12,637)	(14,700)	(21,212)	(15,050)	(12,000)
Transfers to Sales Tax Reserve Fund	-	-	(1,421,326)	(1,285,114)	(2,638,500)
Transfers to Solid Waste Collection Fund	-	-	-	-	(97,398)
Transfers to Sewer Fund	-	-	(209,487)	-	-
Transfers to 2003A General Obligation	-	-	-	-	-
Warrants Debt Service Fund	-	-	(587,973)	(1,443,584)	(1,361,000)
Total other financing sources (uses):	<u>984,729</u>	<u>4,783,606</u>	<u>(1,158,077)</u>	<u>(635,369)</u>	<u>(3,412,813)</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

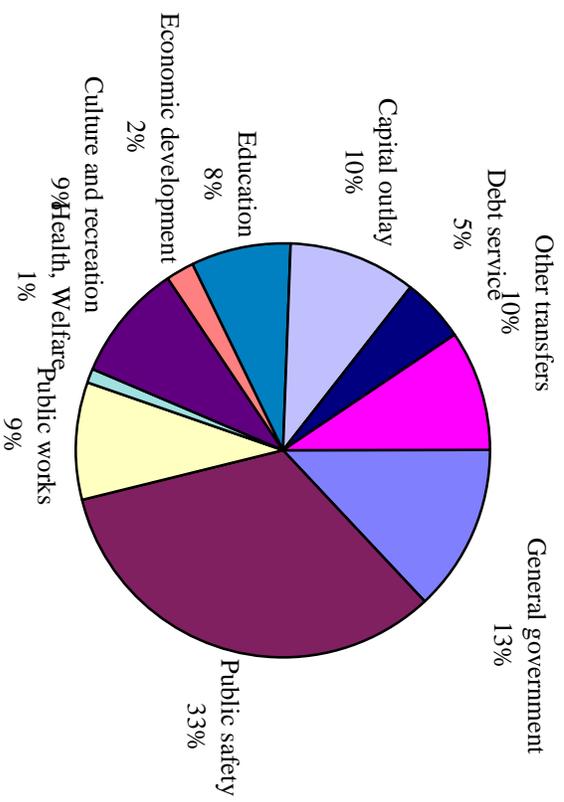
	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	1,122,596	(92,746)	(545,331)	2,494,838	309,126
Excess of revenues and other sources over (under) expenditures and other uses	1,122,596	(92,746)	(545,331)	2,494,838	309,126
Projected fund balance, beginning of year	8,733,651	9,856,247	9,763,501	9,218,170	11,713,008
Projected fund balance, end of year	<u>9,856,247</u>	<u>9,763,501</u>	<u>9,218,170</u>	<u>11,713,008</u>	<u>12,022,134</u>

# City of Opelika

## Annual Budget

Fiscal year ending September 30, 2007

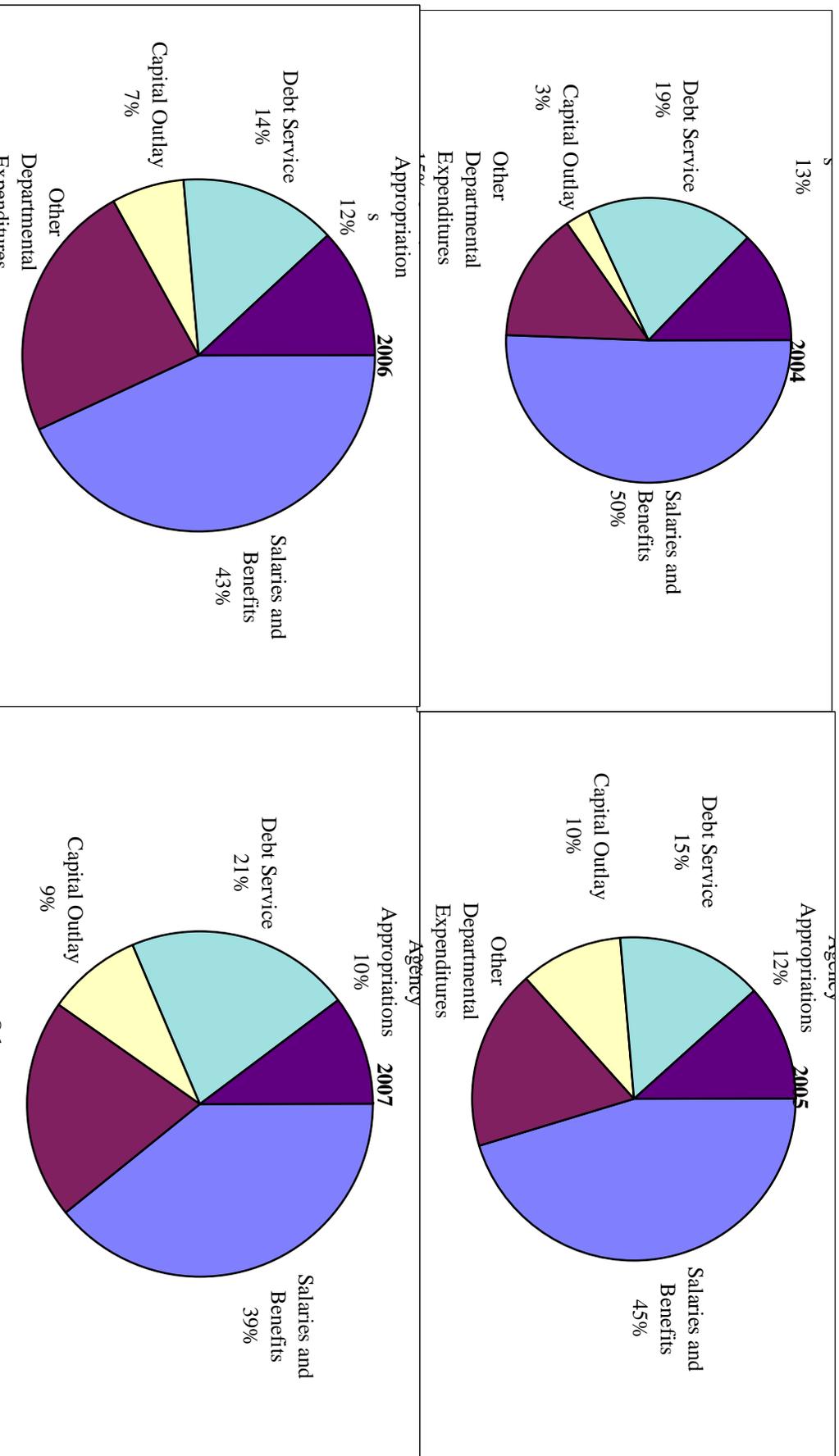
2007



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

Special Revenue Funds

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

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

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

Grant Funds - These funds are used to account for the community grants that are funding various projects, including Law Enforcement, road construction, substandard housing in the government's jurisdiction and other grant revenues for community improvements.

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

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

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	80,433	81,885	80,035	58,926	80,000
Miscellaneous:					
Interest	997	1,978	3,583	5,731	2,000
Total revenues	81,430	83,863	83,618	64,657	82,000
Expenditures:					
Current:					
Public works	-	-	5,990	-	-
Capital outlay	10,644	149,833	-	79,999	82,000
Total expenditures	10,644	149,833	5,990	79,999	82,000
Excess of revenues over (under) expenditures	70,786	(65,970)	77,628	(15,342)	-
Projected fund balance, beginning of year	61,556	132,342	66,372	144,000	128,658
Projected fund balance, end of year	<u>132,342</u>	<u>66,372</u>	<u>144,000</u>	<u>128,658</u>	<u>128,658</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	57,097	58,993	62,610	46,040	66,000
Miscellaneous:					
Interest	420	573	820	1,711	-
Other	-	-	-	-	-
Total revenues	<u>57,517</u>	<u>59,566</u>	<u>63,430</u>	<u>47,751</u>	<u>66,000</u>
Expenditures:					
Current:					
Public works	8,403	15,466	16,879	17,877	-
Capital Outlay	52,080	67,000	50,289	40,119	66,000
Total expenditures	<u>60,483</u>	<u>82,466</u>	<u>67,168</u>	<u>57,996</u>	<u>66,000</u>
Excess of revenues over (under) expenditures	(2,966)	(22,900)	(3,738)	(10,245)	-
Projected fund balance, beginning of year	<u>66,227</u>	<u>63,261</u>	<u>40,361</u>	<u>36,623</u>	<u>26,378</u>
Projected fund balance, end of year	<u><u>63,261</u></u>	<u><u>40,361</u></u>	<u><u>36,623</u></u>	<u><u>26,378</u></u>	<u><u>26,378</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>Capital Improvement Fund</b>					
<b>Revenues:</b>					
<b>Intergovernmental:</b>					
Shared state gasoline tax	91,830	101,037	127,583	139,905	156,000
Miscellaneous:					
Interest	1,080	1,899	3,938	4,870	4,000
Other	-	-	-	-	-
Total revenues	92,910	102,936	131,521	144,775	160,000
<b>Expenditures:</b>					
<b>Current:</b>					
<b>Public works</b>					
Capital Outlay	-	-	-	-	-
	54,265	120,336	64,568	82,194	160,000
Total expenditures	54,265	120,336	64,568	82,194	160,000
Excess of revenues over (under) expenditures	38,645	(17,400)	66,953	62,581	-
Projected fund balance, beginning of year	14,722	53,367	35,967	102,920	165,501
Projected fund balance, end of year	53,367	35,967	102,920	165,501	165,501

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>Road Maintenance Fund:</b>					
<b>Revenues:</b>					
Miscellaneous:					
Interest	61,664	51,270	57,917	71,530	63,000
Other	-	-	-	-	-
<b>Total revenues</b>	<b>61,664</b>	<b>51,270</b>	<b>57,917</b>	<b>71,530</b>	<b>63,000</b>
<b>Expenditures:</b>					
Current	-	-	-	-	-
Capital Outlay	72,999	97,562	-	214,806	63,000
<b>Total expenditures</b>	<b>72,999</b>	<b>97,562</b>	<b>-</b>	<b>214,806</b>	<b>63,000</b>
	(11,335)	(46,292)	57,917	(143,276)	-
Excess of revenues over (under) expenditures					
<b>Other financing sources:</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(11,335)	(46,292)	57,917	(143,276)	-
Projected fund balance, beginning of year	2,216,885	2,205,550	2,159,258	2,217,175	2,073,899
Projected fund balance, end of year	<u>2,205,550</u>	<u>2,159,258</u>	<u>2,217,175</u>	<u>2,073,899</u>	<u>2,073,899</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	409	272	293	429	400
Contributions	11,969	8,832	6,882	3,269	9,000
Total revenues	12,378	9,104	7,175	3,698	9,400
Expenditures:					
Current:	17,396	6,908	12,661	7,343	9,400
Excess of revenues over (under) expenditures	(5,018)	2,196	(5,486)	(3,645)	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(5,018)	2,196	(5,486)	(3,645)	-
Projected fund balance, beginning of year	37,977	32,959	35,155	29,669	26,024
Projected fund balance, end of year	32,959	35,155	29,669	26,024	26,024

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Entitlement Grant Fund Program Year 2006 :					
Revenues:					
Intergovernmental:					
Federal grants	53,528	91,864	129,433	174,128	-
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	53,528	91,864	129,433	174,128	-
Expenditures:					
Current:	40,028	66,708	26,961	127,232	-
Capital Outlay:	13,500	25,156	102,472	46,896	-
	53,528	91,864	129,433	174,128	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Entitlement Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Justice Department Grant: (2005)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	36	28,710	-
Miscellaneous:					
Other	-	-	-	74	-
Total revenues	-	-	36	28,784	-
Expenditures:					
Current:	-	-	-	26,738	-
2,487	2,487	15	36	5,926	-
Capital Outlay:	2,487	15	36	32,664	-
Excess of revenues over (under) expenditures	(2,487)	(15)	-	(3,880)	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(2,487)	(15)	-	(3,880)	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Justice Department Grant: (2005)					
Projected fund balance, beginning of year	15	-	3,854	-	(3,880)
Projected fund balance, end of year	<u>(2,472)</u>	<u>(15)</u>	<u>3,854</u>	<u>(3,880)</u>	<u>(3,880)</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Justice Department Grant: (2006)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	-
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Justice Department Grant: (2006)					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Mobile Data Grant					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	-
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Mobile Data Grant					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

**Enterprise Funds**

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

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

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

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

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Enterprise Funds:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	19,522,846	19,855,334	22,001,165	16,963,480	24,568,000
Operating expenses:					
Power purchased	14,158,081	14,289,797	15,758,300	12,180,774	17,428,000
Depreciation	1,028,895	1,077,249	1,104,879	841,103	1,200,000
Personal services	1,423,204	1,454,630	1,282,146	1,040,416	1,930,266
Other	485,431	406,484	762,539	413,245	1,050,713
Services provided by other funds	496,200	497,081	467,483	427,976	579,936
Total operating expenses	17,591,811	17,725,241	19,375,347	14,903,514	22,188,915
Operating income	1,931,035	2,130,093	2,625,818	2,059,966	2,379,085
Nonoperating revenues (expenses):					
Interest revenues	141,664	156,609	213,413	201,115	248,000
Miscellaneous revenues	87,706	56,127	123,811	85,245	105,000
Sale of fixed assets	-	-	11,000	-	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	229,370	212,736	348,224	286,360	353,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Year to Date (June) 2006	Year to Date (June) 2006	Budget 2007
Income before operating transfers	2,160,405	2,342,829	2,974,042	2,346,326	2,732,085
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	49,817	136,069	69,842	55,014	49,000
To other funds	(2,254,467)	(2,287,465)	(2,134,384)	(2,141,546)	(2,743,085)
	<u>(2,204,650)</u>	<u>(2,151,396)</u>	<u>(2,064,542)</u>	<u>(2,086,532)</u>	<u>(2,694,085)</u>
Income before extraordinary item	(44,245)	191,433	909,500	259,794	38,000
Extraordinary loss due to hurricane damage	-	-	-	-	-
Change in net assets	(44,245)	191,433	909,500	259,794	38,000
Net Assets, beginning of year	19,189,461	19,145,216	19,586,181	20,495,681	20,755,475
Less: Change in capital asset capitalization policy		249,532			
Projected Retained earnings/Net Assets	<u>19,145,216</u>	<u>19,586,181</u>	<u>20,495,681</u>	<u>20,755,475</u>	<u>20,793,475</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	2,527,569	2,620,495	2,667,894	2,011,989	2,749,000
Operating expenses:					
Depreciation	583,824	595,934	602,501	466,203	900,000
Personal services	646,257	694,048	673,648	134,853	68,428
Other	524,829	545,385	565,886	1,104,568	1,539,094
Services provided by other funds	55,138	56,514	74,093	42,685	31,769
Total operating expenses	1,810,048	1,891,881	1,916,128	1,748,309	2,539,291
Operating income	717,521	728,614	751,766	263,680	209,709
Nonoperating revenues (expenses):					
Interest revenues	32,138	34,239	71,314	42,896	81,000
Miscellaneous revenues	6,122	21,279	20,619	296,904	509,000
Sale of fixed assets	-	-	286	-	-
Interest expense and fiscal charges	(294,028)	(254,319)	(233,956)	(378,088)	(471,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(255,768)	(198,801)	(141,737)	(38,288)	119,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Year to Date (June) 2006	Year to Date (June) 2006	Budget 2007
1965 Sewer System Fund:					
Income before operating transfers	461,753	529,813	610,029	225,392	328,709
Operating transfers in (out):					
Capital Contributions	306,868	1,531,340	385,846	111,918	-
From general fund	(942,706)	-	209,487	-	-
	<u>(635,838)</u>	<u>1,531,340</u>	<u>595,333</u>	<u>111,918</u>	<u>-</u>
Net income before extraordinary item	(174,085)	2,061,153	1,205,362	337,310	328,709
Extraordinary loss due to hurricane damage	-	-	-	-	-
Net income (Loss)	(174,085)	2,061,153	1,205,362	337,310	328,709
Net Assets, beginning of year	15,554,342	15,338,641	17,399,794	18,605,156	18,942,466
Less: Change in capital asset capitalization policy	(41,616)				
Projected Net Assets, end of year	<u>15,338,641</u>	<u>17,399,794</u>	<u>18,605,156</u>	<u>18,942,466</u>	<u>19,271,175</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
<b>Solid Waste Collection Fund:</b>					
Operating revenues:					
Charges for services	1,604,976	1,614,709	1,675,234	1,388,780	1,920,000
Operating expenses:					
Landfill dumping charges	412,380	353,288	375,105	209,626	350,000
Depreciation	148,918	129,133	96,388	71,835	125,000
Personal services	930,773	906,128	857,056	659,419	950,406
Other	210,683	199,717	252,840	215,840	325,136
Services provided by other funds	104,702	106,985	112,960	79,092	109,856
Total operating expenses	1,807,456	1,695,251	1,694,349	1,235,812	1,860,398
Operating income	(202,480)	(80,542)	(19,115)	152,968	59,602
<b>Nonoperating revenues (expenses):</b>					
Interest revenues	3,378	2,332	7,169	11,271	10,000
Miscellaneous revenues	8,389	79,746	39,919	5,699	8,000
Sale of fixed assets	-	-	16,000	20,167	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	11,767	82,078	63,088	37,137	18,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Income before operating transfers	(190,713)	1,536	43,973	190,105	77,602
Solid Waste Collection Fund: Operating transfers in (out): From general fund	(190)	-	-	-	97,398
Net income (Loss) before extraordinary item	(190,903)	1,536	43,973	190,105	175,000
Extraordinary loss due to hurricane damage	-	-	-	-	-
Net income (Loss)	(190,903)	1,536	43,973	190,105	175,000
Net Assets, beginning of year	794,048	509,092	510,628	554,601	744,706
Less: Change in capital asset capitalization policy	(94,053)				
Net Assets, end of year	509,092	510,628	554,601	744,706	919,706

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

**Trust Funds**

Trust Funds are used to account for assets held by the government in a trustee capacity.

Garden Hills Cemetery Perpetual Care Trust Fund - This fund is used to account for principal trust amounts received and related interest income. The interest and a portion of the principal can be used to maintain the community cemetery.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	Actual 2003	Actual 2004	Actual 2005	Year to Date (June) 2006	Budget 2007
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	11,938	11,801	14,090	22,336	14,000
Other	27,150	15,481	21,854	-	-
Total revenues	39,088	27,282	35,944	22,336	14,000
Expenditures:					
Current:	2,824	3,714	3,235	2,510	8,000
Excess of revenues over (under) expenditures	36,264	23,568	32,709	19,826	6,000
Other financing sources (uses):					
Transfers from General Fund	12,638	14,700	21,212	15,050	12,000
Transfers to General Fund	(9,114)	(8,830)	(13,174)	(11,413)	(18,000)
Transfers from (to) General Fund	3,524	5,870	8,038	3,637	(6,000)
Excess of revenues and other sources over (under) expenditures and other uses	39,788	29,438	40,747	23,463	-
Projected fund balance, beginning of year	406,007	445,795	475,233	515,980	539,443
Adjustment for accounting change					
Projected fund balance, end of year	445,795	475,233	515,980	539,443	539,443

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

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# **City of Opelika**

**Annual Budget**

**Fiscal year ending September 30, 2007**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

		<u>Cost</u>
Capital outlay:		
General Fund:		
Capital outlay		1,525,000
Resurfacing:		
General fund	1,500,000	<u>1,500,000</u>
State Gasoline Tax Fund 4 cent	66,000	
State Gasoline Tax Fund 7 cent	82,000	
Capital Improvement Fund	160,000	
Lee County Road - Maintenance Fund	63,000	
HUD Prior Year Programs	27,000	
HUD Program Year 2006	<u>100,080</u>	
Total Resurfacing	<u>1,998,080</u>	
Total General Fund Capital Outlay		<u>3,025,000</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

	<u>Reserves</u>	<u>Cost</u>
Capital outlay:		
Enterprise Funds:		
Electric Utility Fund:		
Land	100,000	100,000
Buildings	60,000	60,000
Equipment	160,000	305,000
Automobiles and Trucks	93,000	93,000
System Expansion	<u>716,500</u>	<u>2,316,500</u>
Total electric Utility Fund fixed assets and system expansion	<u>1,036,500</u>	<u>2,874,500</u>
1965 Sewer System Fund:		
Total 1965 Sewer System Fund fixed assets and system expansion	<u>148,638</u>	<u>148,638</u>
Solid Waste Collection Fund:		
Vehicles and Equipment	<u>415,000</u>	<u>415,000</u>
Total Solid Waste Collection Fund fixed assets	<u>415,000</u>	<u>415,000</u>
Total City of Opelika Capital Outlay	<u>3,438,138</u>	<u>3,438,138</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

**Human Resources Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
General fund:		
General government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
Administration:		
City Administrator	1	
Custodian	1	
City Messenger	1	
Legislative		
Council members		
City Clerk/Treasurer	1	
Other:		
Revenue:		
Revenue officer	1	
License and tax examiner	1	
Revenue assistant	2	
Community Relations:		
Community Relations Specialist	1	
Utility business office:		
Utility Business Office Supervisor	1	
Cashier/Customer Service	2	
Billing Customer Account Clerk	2	

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Accounting:		
Controller	1	
Assistant Controller	1	
Accounting clerk	3	
Information Technology:		
Technology Director	1	
Systems Analyst	1	
Systems Analyst II	1	
Computer Hardware Specialist	1	
LAN Manager	1	
GIS Coordinator	1	
Computer Operator	1	
Administrative Assistant	1	
Judicial (continued):		
Court clerk	1	
Court Magistrate	3	
Office Assistant	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Human Resources Administration:		
Human Resources Director	1	
Risk Manager	1	
Human Resources Analyst	1	
Planning:		
Director of Planning	1	
CDBG Program Administrator	1	
Planner	1	
Code Enforcement Officer	1	
Administrative assistant	1	
Purchasing:		
Purchasing Agent	1	
Administrative Assistant	1	
Buyer	1	
Storekeeper	1	
Public safety:		
Police:		
Administrative Coordinator	1	
Chief of Police	1	
Crime Prevention Officer	1	
Custodian	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

General fund (continued):

Public safety (continued):

Police:

	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
Identification technician	1	
Jail supervisor	1	
Jailer	5	1
Police captain	4	
Police corporal	7	
Police lieutenant	6	
Police officer	50	
Police Records Clerk	3	
Police sergeant	8	
School crossing guard		4
Communications:		
Communications supervisor	1	
Communications Operator	13	1
Fire:		
Administrative Coordinator	1	
Apparatus operator Sergeant	1	
Fire captain	0	
Fire chief	1	
Fire Inspector	1	
Fire lieutenant	2	
Fire training officer	0	

Budgeted Positions

Full  
Time

Part  
Time

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Fire: (continued)		
Apparatus operator Sergeant	16	
Assistant fire chief	3	
Fire captain	4	
Fire lieutenant	5	
Fire fighter	34	
Public works:		
Highways and streets:		
Engineering:		
Administrative assistant	1	
Assistant City Engineer	1	
Drafting Technician	1	
Engineering Assistant	1	
Engineering Director	1	
Survey crew chief	1	
Survey technician	1	
Traffic Signal specialist	1	
Traffic Signal Supervisor	1	
Transferred to ESG		
Transferred to ESG		

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Public works (continued):		
Other:		
Administration:		
Office Assistant	1	
Cemetery:		
Automotive shop:		
Building maintenance:		
Inspection:		
Chief building inspector	1	
Building Inspector	2	
Customer Service Representative II	2	
Grounds Maintenance:		
Health:		
Animal control:		
Animal control officer	1	
Culture and recreation:		
Parks and Recreation:		
Administrative Coordinator	1	
Arts Center Director	1	
Customer Service Representative I	1	
Grounds Maintenance Supervisor	1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Culture and recreation (continued):		
Parks and Recreation (continued):		
Parks and Recreation Director	1	
Parks and Recreation Manager	1	
Play school/concession worker	1	
Recreation Assistant	1	
Recreation Center Director	3	
Recreation Worker	1	
Recreation Supervisor I	1	
Recreation Supervisor II	3	
Tennis Supervisor	1	
Part Time Temporary		53
Library:		
Library director	1	
Children's Librarian	1	
Circulation Librarian	1	
Library Assistant III	2	
Library Assistant II	1	
Library Assistant I		5
Custodian - part time		1

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

	<u>Budgeted Positions</u>		<u>Full</u>		<u>Part</u>
			<u>Time</u>		<u>Time</u>
General Fund (continued):					
Economic Development:					
Economic Development Director	1				
Administrative Assistant	1				
Economic Development Project Manager	1				
Total Governmental Funds employees	<u>259</u>				<u>70</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Enterprise funds:

Electric utility fund:

- Accounting Clerk
- Assistant Director
- Electrical Distribution Engineer
- General Foreman
- Light and Power Director
- Office Manager
- Storekeeper
- Warehouse Manager
- Electronics Technician
- Journeyman Line Worker
- Lead Line Worker
- Line Supervisor
- Line Worker
- Meter Service Technician
- Tree Trimmer
- Tree Trimmer Foreman
- Tree Trimmer Helper
- Meter Reader

Total Electric utility fund employees

Budgeted Positions

	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
	1	
	1	
	1	
	1	
	1	
	1	
	1	
	1	
	1	
	1	
	1	
	1	
	5	
	4	
	5	
	1	
	1	
	1	
	1	
	1	
	3	
	35	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 2007

Human Resources:

Budgeted Positions

	<u>Full Time</u>	<u>Part Time</u>
1965 sewer system fund:		
Wastewater Collection Superintendent	1	
Total 1965 Sewer system fund employees	<u>1</u>	<u>0</u>
Solid waste collection fund:		
Assist Superintendent/Sanitation Officer	1	
Knuckleboom Operator	7	
Motor Vehicle Operator	4	
Refuse Equipment Operator	6	
Solid Waste Superintendent	1	
Solid Waste Worker	1	
Utility Serviceman	1	
Solid Waste Collection Fund Recycling:		
Laborer	1	
Motor Vehicle Operator	1	
Total Solid Waste Employees	<u>23</u>	<u>0</u>
Total Enterprise funds employees	<u>59</u>	<u>0</u>
Total City of Opelika Employees	<u><u>318</u></u>	<u><u>70</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 2007**

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