

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

RESOLUTION NO. 194-2007

ADOPTION OF ANNUAL BUDGET FOR 2007-2008

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, 2007, and ending September 30, 2008, 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, 2007.
- (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
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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.

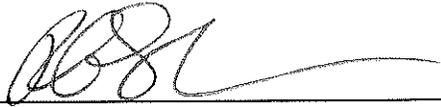
(14) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for

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

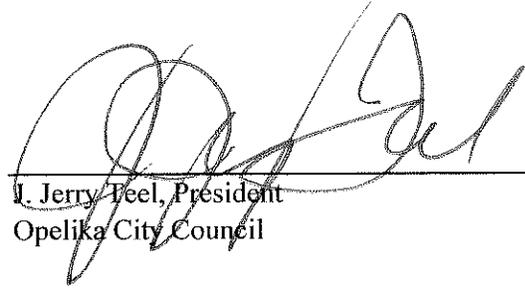
(15) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting the contingency account to the appropriate account in order to meet unforeseen circumstances. Provided this adjustment shall not increase total budgeted expenditures.

ATTEST:



Robert G. Shuman
City Clerk - Treasurer

9-4-07



J. Jerry Teel, President
Opelika City Council

Attachments:

- A - Capital Outlay Expenditures for 2008
 - Capital Equipment
 - Capital Improvements
 - Capital Projects

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August 1, 2007

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, 2008, 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

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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 51,000) 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, 2008. 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, 2008, 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.

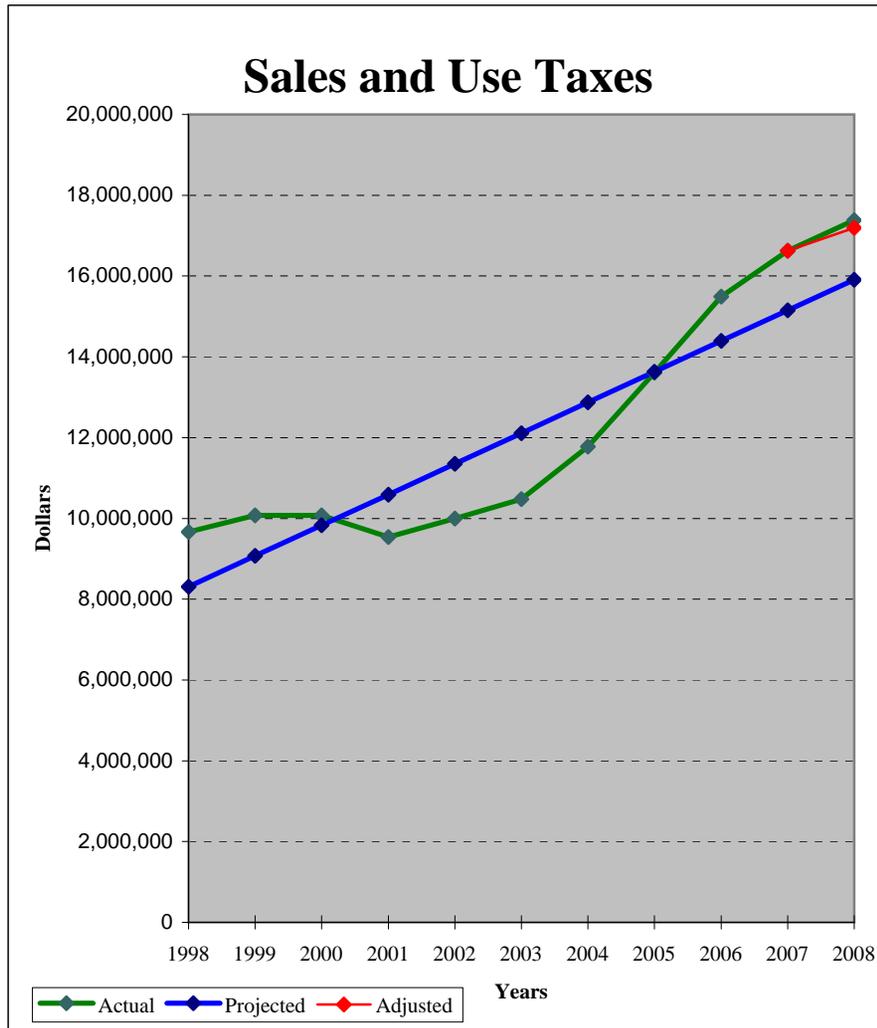
The sales and use tax revenue forecast for fiscal year ending September 30, 2008, is \$17,192,000. The projection is an increase of 3.42% over the revised 2007 Sales Tax projection and a 8.59% increase over the original 2007 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$2,865,000. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003.

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.

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Year	Sales Tax ** Actual	Projected	Sales Tax ** Actual % Increase
1998	9,661,747	8,309,648	
1999	10,073,818	9,069,903	4.26%
2000	10,073,300	9,830,158	-0.01%
2001	9,535,061	10,590,413	-5.34%
2002	9,993,415	11,350,668	4.81%
2003	10,473,505	12,110,924	4.80%
2004	11,777,250	12,871,179	12.45%
2005	13,606,331	13,631,434	15.53%
2006	15,489,533	14,391,689	13.84%
2007 *	16,624,000	15,151,944	7.32%
2008	17,384,255	15,912,199	-4.28%
Add: Manual Adjustment 2008		1,279,801	
		17,192,000	3.42%
Projection			17,192,000
Projection rounded			17,192,000
Previous year's projection			15,832,000
Percent increase (decrease) from previous year's projection			8.59%

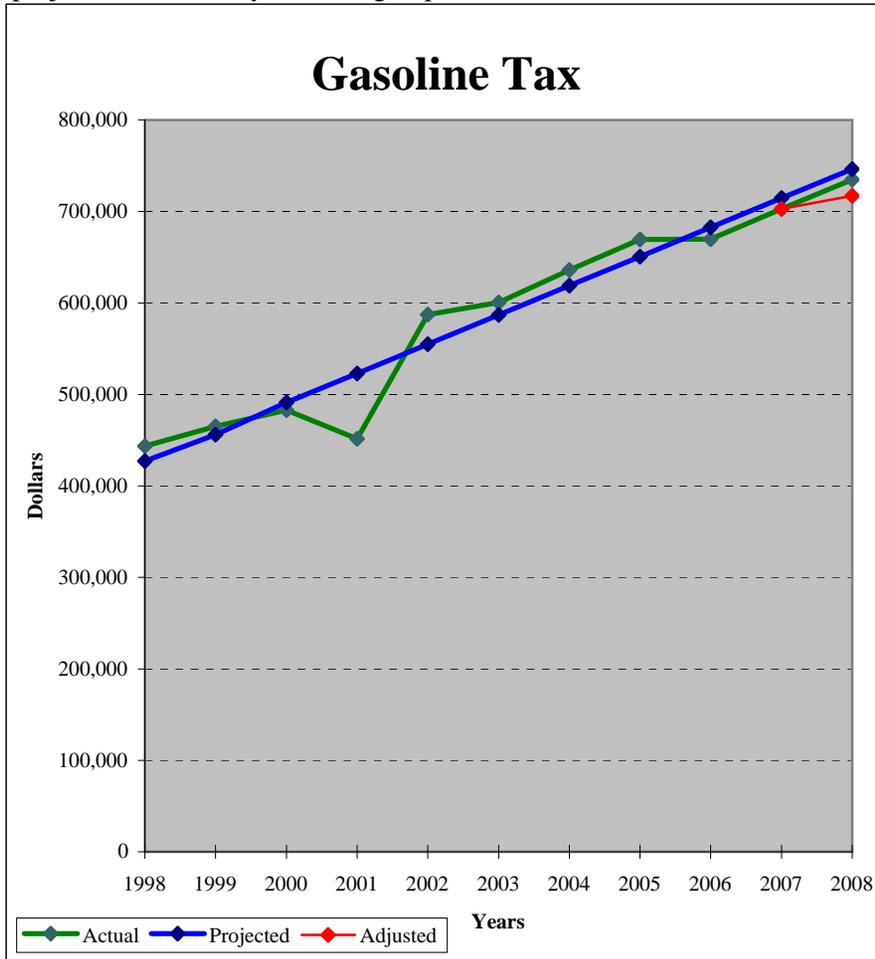
** Original data adjusted for tax rate change in 2003
 * Revised Sales and use tax projection based on June 2007.

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Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2008, is \$717,000. This is a 2% increase over the revised 2007 Gasoline Tax Projection.



Year	Gasoline Tax **		Gasoline Tax ** Actual % Increase
	Actual	Projected	
1998	443,389	427,214	
1999	465,172	456,145	4.91%
2000	482,971	491,076	3.83%
2001	451,451	523,008	-6.53%
2002	587,186	554,939	30.07%
2003	600,637	586,870	2.29%
2004	635,961	618,802	5.88%
2005	669,355	650,733	5.25%
2006	669,924	682,664	0.09%
2007 *	703,000	714,595	4.94%
2008	734,932	746,527	6.19%
Add: Manual Adjustment		-29,527	
2008		717,000	1.99%
Projection			717,000
Projection rounded to nearest thousand			717,000
Previous year's projection			703,000
Percent increase or -decrease from previous year's projection			1.99%

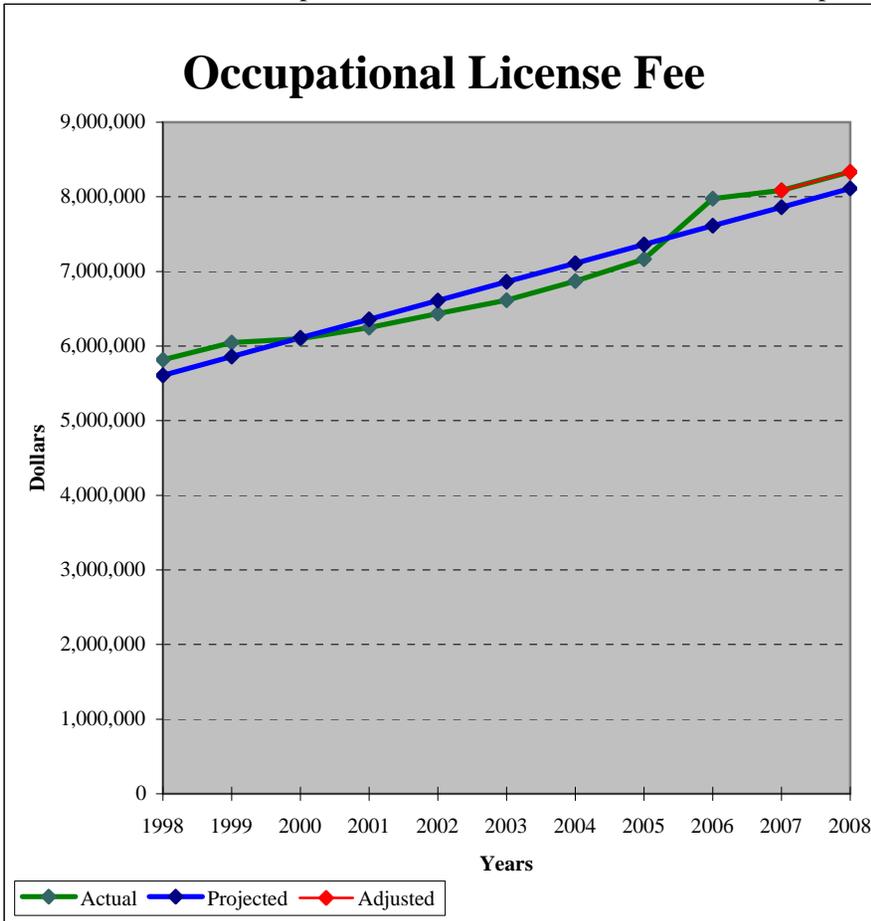
* Revised Gasoline tax projection based on June 2007.

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Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2008, is 8,335,000. This is a 3.0 percent increase over the revised 2007 Occupational License Fee Projection.



Year	Occupation Fee **		Occupation Fee ** Actual % Increase
	Actual	Projected	
1998	5,814,490	5,607,991	
1999	6,048,845	5,858,410	4.03%
2000	6,097,080	6,108,829	0.80%
2001	6,245,427	6,359,248	2.43%
2002	6,433,976	6,609,667	3.02%
2003	6,613,080	6,860,086	2.78%
2004	6,868,497	7,110,505	3.86%
2005	7,166,522	7,360,924	4.34%
2006	7,975,848	7,611,343	11.29%
2007 *	8,085,000	7,861,762	1.37%
2008	8,335,419	8,112,181	0.34%
Add: Manual Adjustment		222,819	
2008		8,335,000	3.09%
Projection			8,335,000
Projection rounded to nearest thousand			8,335,000
Previous year's projection			7,926,000
Percent increase or -decrease from previous year's projection			5.16%

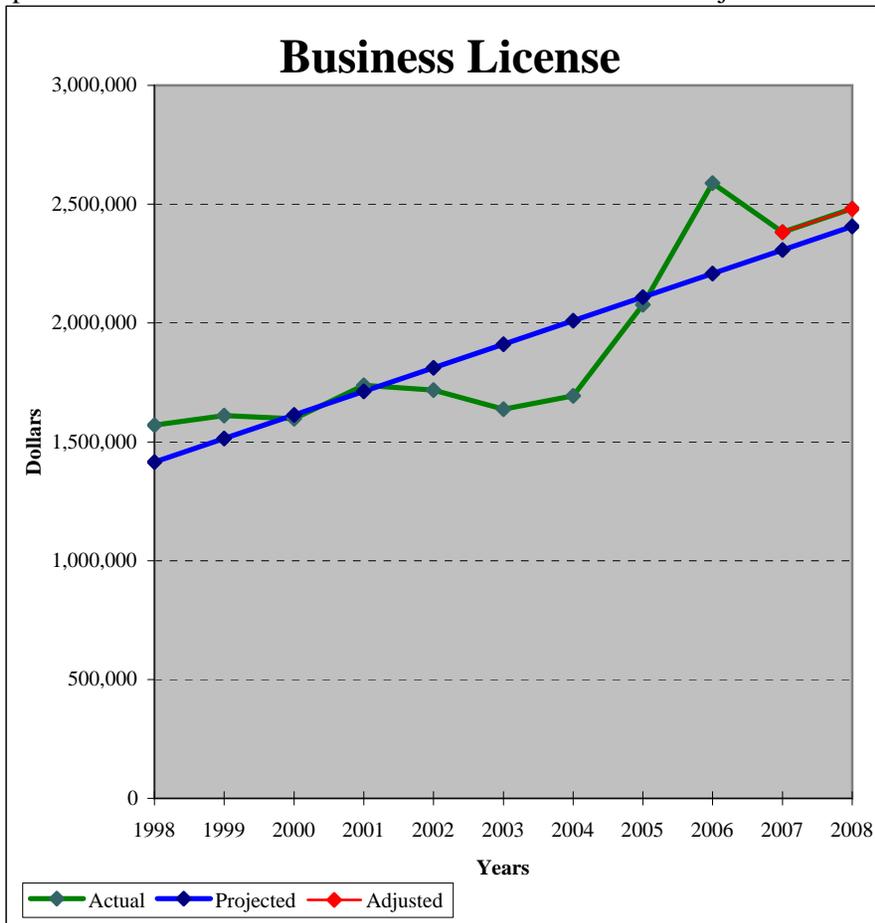
* Revised Occupation fee projection based on June 2007.

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Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2008, is 2,480,000. This is a 4.1% percent increase over the revised 2007 Business License Projection.



Year	Business License Actual	Projected	Business License Actual % Increase
1998	1,569,734	1,415,352	
1999	1,610,402	1,514,403	2.59%
2000	1,597,294	1,613,455	-0.81%
2001	1,737,290	1,712,506	8.76%
2002	1,717,440	1,811,557	-1.14%
2003	1,637,518	1,910,609	-4.65%
2004	1,694,231	2,009,660	3.46%
2005	2,076,495	2,108,711	22.56%
2006	2,588,427	2,207,763	24.65%
2007 *	2,382,000	2,306,814	-7.97%
2008	2,481,052	2,405,866	1.00%
Less: Manual Adjustment		74,134	
2008		2,480,000	4.11%
Projection			2,480,000
Projection rounded to nearest thousand			2,480,000
Previous year's projection			2,382,000
Percent increase or -decrease from previous year's projection			4.11%

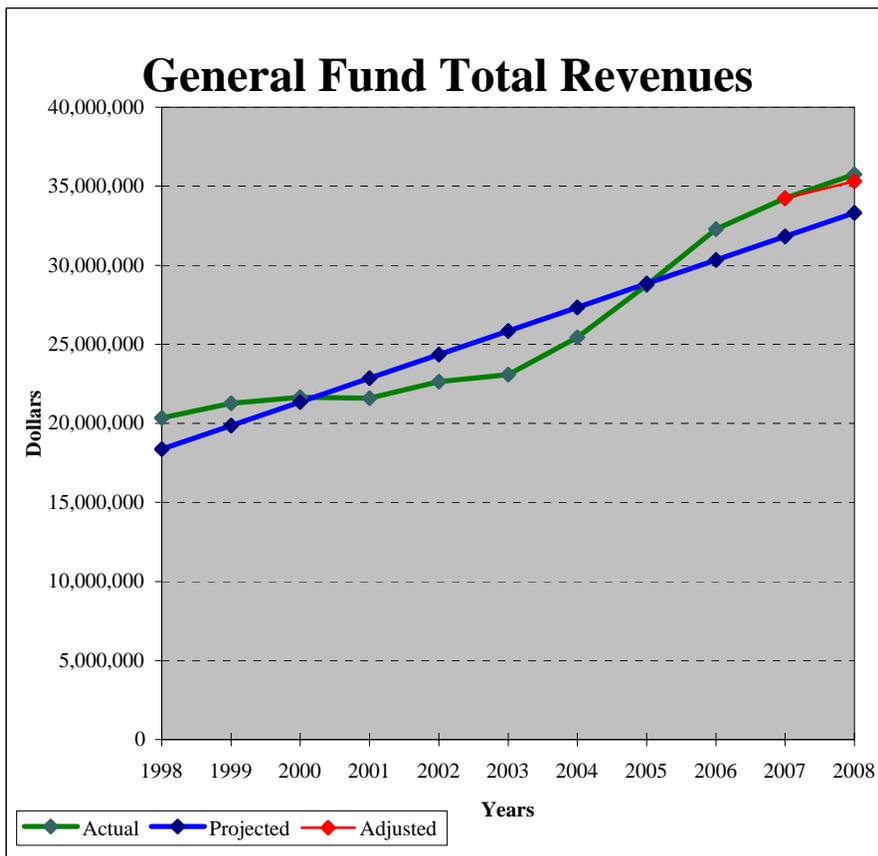
* Revised Business License projection based on June 2007.

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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, 2006, actual amounts and/or the fiscal year ending September 30, 2007, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2008, is 35,303,288. This is a 3.08 percent increase over the revised 2007 Revenue Projection.



Year	Revenues		Revenues
	Actual	Projected	Actual % Increase
1998	20,346,919	18,368,956	
1999	21,260,465	19,864,100	4.49%
2000	21,655,553	21,359,244	1.86%
2001	21,592,876	22,854,388	-0.29%
2002	22,643,599	24,349,532	4.87%
2003	23,082,807	25,844,676	1.94%
2004	25,444,122	27,339,820	10.23%
2005	28,749,898	28,834,964	12.99%
2006	32,286,801	30,330,108	12.30%
2007 *	34,248,000	31,825,252	6.07%
2008	35,743,144	33,320,396	-2.71%
Add: Manual Adjustment		1,982,892	
2008		35,303,288	3.08%
Projection			35,303,288
Projection rounded to nearest thousand			35,303,000
Previous year's projection			32,639,000
Percent increase or -decrease			8.16%

* Revised Total Revenue projection based on June 2007.

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

	2006-2007 Revised <u>Forecast</u>	2006-2007 <u>Forecast</u>	2007-2008 <u>Forecast</u>	2007-2008 <u>Regression</u>	2007-2008 <u>Difference</u>
Total revenues excluding interest	34,248,000	32,639,000	35,303,000	33,320,396	(1,982,604)
Interest revenue	350,000	350,000	400,000	400,000	-
	<u>34,598,000</u>	<u>32,989,000</u>	<u>35,703,000</u>	<u>33,720,396</u>	<u>(1,982,604)</u>
2007-2008 percentage difference in actual forecast and the regression analysis					<u>-5.55%</u>
2007-2008 total revenue forecast including interest					<u>35,703,000</u>
2006-2007 total revenue forecast including interest					<u>32,989,000</u>
2006-2007 revised total revenue forecast including interest					<u>34,598,000</u>
Percent increase or -decrease over the previous year's forecast					<u>8.23%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>3.19%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2008, is \$66,000. This year's projection is the same as last year's projection. This projection is based on actual revenues of \$63,431, and \$64,212 in fiscal years 2005 and 2006 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, 2008, is \$88,000. This is a 7.3% 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 83,618 and 86,827, in fiscal years 2005 and 2006 respectively.

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The Alabama Trust Fund projection for the fiscal year ending September 30, 2008, is \$172,000. This is a 7.5% increase over the previous year's projection. This projection is based on actual revenues of \$131,521 and \$147,505, in fiscal years 2005 and 2006 respectively and \$168,330 in 2007.

The Road Maintenance Fund projection for the fiscal year ending September 30, 2008, is \$90,000. This is a \$27,000 increase of the previous year's projection. This projection is based on actual interest revenues of \$57,917 and 95,659 in fiscal years 2005 and 2006 respectively.

The Electric Utility Fund (Light and Power), electric sales are based on the revised projections for 2007. Electric rates were increased by 5% in May of 2006. This projection includes an expected rate increase of 7.88% in October 2007. This increase is necessary because of an increase in the cost of power purchases of 6.38%, increases in metal and materials cost and increases in labor costs.

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

	Budget <u>2008</u>	YTD <u>2007</u>	Actual <u>2006</u>	Actual <u>2005</u>	Actual <u>2004</u>
Electric charges for services	29,000,000	18,061,632	24,932,721	22,001,165	19,891,689
Cost of Power purchased	<u>21,000,000</u>	<u>12,721,001</u>	<u>18,479,388</u>	<u>15,758,300</u>	<u>14,289,797</u>
Electric charges in excess of power purchased	<u>8,000,000</u>	<u>5,340,631</u>	<u>6,453,333</u>	<u>6,242,865</u>	<u>5,601,892</u>
 Cost of power purchased as a percent of electric charges for services	 <u>72.41%</u>	 <u>70.43%</u>	 <u>74.12%</u>	 <u>71.62%</u>	 <u>71.84%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2007, is \$2,870,000. Tap fees are projected to be \$20,000. Sewer assessment fees are projected at \$399,000 and Industrial charges are estimated to be \$50,000. The estimates are based on actual results through June 2007.

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The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2007, is \$1,999,000. This projection is based on Solid Waste Collection Fund service charges through June 2007.

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,

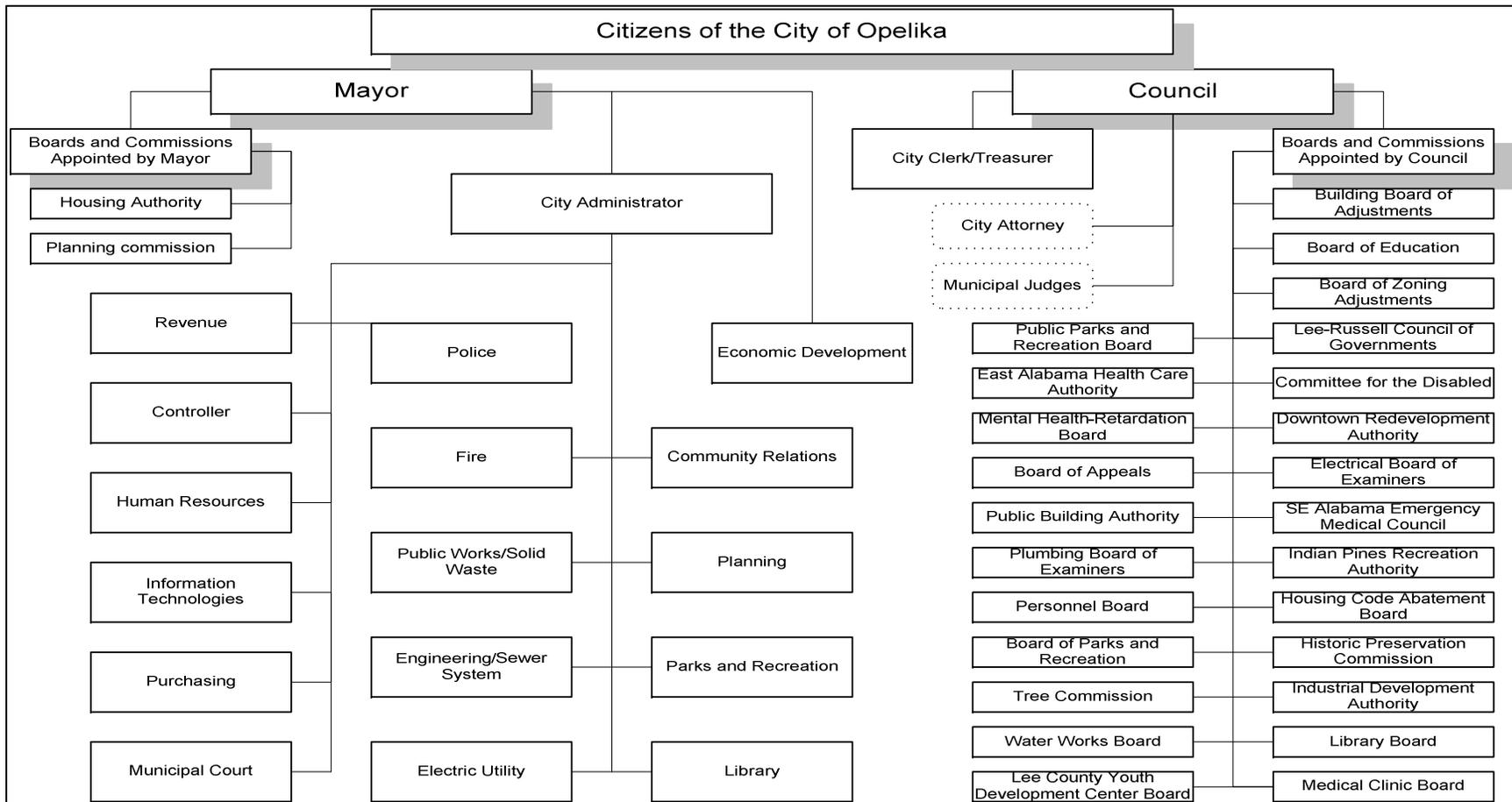
R. Mitchell Price, CPA
Controller

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Organization Chart



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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
Gerald E. Kelley
Shirley Washington
Thomas R. Mangham
Gene T Adkins
Walter C. Dorsey
Susan M. Delmas
L. W. Harrelson, Jr.
Jerry B. Posey
Alfred F. Cook, Jr.
Jan H. Gunter

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Budget Section

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	35,303,288	1,461,096	-	34,338,000	71,102,384
Non-operating revenues				681,000	681,000
Other financing sources	<u>2,707,012</u>	<u>12,000</u>	<u>-</u>	<u>75,459</u>	<u>2,794,471</u>
 Total revenues	 <u>38,010,300</u>	 <u>1,473,096</u>	 <u>-</u>	 <u>35,094,459</u>	 <u>74,577,855</u>
 Departmental expenditures	 22,520,764	 911,060	 -	 30,480,592	 53,912,416
Appropriations	3,713,165				3,713,165
Capital outlay	3,463,447	544,036	-		4,007,483
Debt service	4,707,180				4,707,180
Non-operating expenses				429,349	429,349
Transfers-out	<u>2,605,744</u>	<u>18,000</u>	<u>-</u>	<u>2,689,012</u>	<u>5,312,756</u>
 Total expenditures	 <u>37,010,300</u>	 <u>1,473,096</u>	 <u>-</u>	 <u>33,598,953</u>	 <u>72,082,349</u>
 Total revenues over (under) total expenditures	 1,000,000	 -	 -	 1,495,506	 2,495,506

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Adjustments to obtain estimated funds flow:					
Add:					
Depreciation				2,225,000	2,225,000
Grants and other contributed capital				-	-
Subtract:					
Fixed Assets				634,400	634,400
System Expansion				3,106,106	3,106,106
Debt principal payments				<u>980,000</u>	<u>980,000</u>
Projected increase or (decrease) in funds	1,000,000	-	-	(1,000,000)	-
Projected fund balance, beginning of year	<u>16,703,727</u>	<u>3,056,284</u>	<u>-</u>	<u>9,262,605</u>	<u>29,022,616</u>
Projected fund balance, end of year	17,703,727	3,056,284	-	8,262,605	29,022,616

* 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, 2008

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					-
					-
Designated/encumbered for future expenditures	4,454,735	288,073	-	1,961,220	6,704,028
To be paid from designated accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated fund balance, end of year	<u>13,248,992</u>	<u>2,768,211</u>	<u>-</u>	<u>6,301,385</u>	<u>22,318,588</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>7,060,658</u>	<u>-</u>	<u>-</u>	<u>6,867,600</u>	<u>13,928,258</u>
	6,188,334	2,768,211	-	(566,215)	8,390,331

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

City of Opelika

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Computation of estimated funds available:
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	6,897,278	2,638,974	358,015	9,894,267
Accounts Receivable	2,362,061	430,973	82,338	2,875,372
Due from other funds	-	117,122	-	117,122
Total	9,259,340	3,187,068	440,353	12,886,760
Accounts payable	2,214,370	21,760	22,923	2,259,052
Due to other funds	1,131	90	-	1,221
Due to other governments	-	-	-	-
Accrued payroll	124,341	7,516	66,117	197,973
Bonds payable - current	-	1,035,000	-	1,035,000
Interest payable	-	130,909	-	130,909
Total	2,339,841	1,195,274	89,039	3,624,155
Estimated funds available	6,919,498	1,991,794	351,313	9,262,605
Reserves and encumbrances, estimated	1,043,339	911,325	6,556	1,961,220
Estimated undesignated funds available	5,876,159	1,080,469	344,757	7,301,385
Twenty percent of projected revenues	5,800,000	667,800	399,800	6,867,600

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

City of Opelika
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Fiscal year ending September 30, 2008

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, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	11,777,250	13,606,331	15,503,980	12,193,165	17,192,000
Property:					
Property	2,017,146	2,129,028	2,368,569	2,618,420	2,900,000
Payments in lieu of taxes	25,067	27,795	20,851	-	22,000
	<u>2,042,213</u>	<u>2,156,823</u>	<u>2,389,420</u>	<u>2,618,420</u>	<u>2,922,000</u>
Other:					
Gasoline	635,961	669,355	669,924	521,474	717,000
Cigarette	112,712	113,459	113,604	75,706	108,000
Wine	12,893	13,660	14,638	12,527	19,000
Rental	310,496	319,628	413,511	422,458	526,000
	<u>1,072,062</u>	<u>1,116,102</u>	<u>1,211,677</u>	<u>1,032,165</u>	<u>1,370,000</u>
Total taxes	<u>14,891,525</u>	<u>16,879,256</u>	<u>19,105,077</u>	<u>15,843,750</u>	<u>21,484,000</u>
Special assessments:	-	5,996	6,264	8,080	-
Licenses and permits:					
Occupational	6,868,497	7,166,522	7,874,160	6,068,362	8,335,000
Business:					
General	1,696,526	2,078,943	2,591,061	2,293,766	2,480,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Lodging	327,000	356,531	388,571	301,071	399,000
Franchise fee	77,410	78,350	94,104	97,144	97,000
	<u>2,100,936</u>	<u>2,513,824</u>	<u>3,073,736</u>	<u>2,691,981</u>	<u>2,976,000</u>
Telecommunication fees	11,000	8,000	2,000	8,000	2,000
Permits and inspections	208,195	706,881	594,323	483,821	602,000
	<u>219,195</u>	<u>714,881</u>	<u>596,323</u>	<u>491,821</u>	<u>604,000</u>
Total licenses and permits	<u>9,188,628</u>	<u>10,395,227</u>	<u>11,544,219</u>	<u>9,252,164</u>	<u>11,915,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	74,589	99,756	93,032	81,345	105,000
Shared state revenue:					
Bank excise tax	32,976	60,495	146,467	-	137,000
Business privilege tax	66,632	67,132	67,635	68,142	68,000
State asset forfeiture	21,941	8,330	21,330	27,086	-
Share of liquor tax profits	63,761	68,982	78,019	62,128	78,000
	<u>185,310</u>	<u>204,939</u>	<u>313,451</u>	<u>157,356</u>	<u>283,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	-	-	-	-
Other:					
Federal and State	155,314	67,111	48,422	-	-
Local Governments					
Lee County	-	65,000	-	10,000	10,000
	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
	155,314	132,111	48,422	10,000	10,000
Total intergovernmental revenue	415,213	436,806	454,905	248,701	398,000
Charges for services:					
General Government:					
Other	13,329	12,092	11,952	75,327	41,288
Public safety:					
City Schools/Housing Authority	15,000	15,000	62,700	61,321	62,000
Other	-	79,047	-	-	-
Water Works Board	64,515	67,306	91,744	6,250	28,000
Other Governments	50,000	50,000	50,000	50,000	-
Towing, firecalls, Training, EMS	3,893	5,929	5,825	1,560	-
	133,408	217,282	210,269	119,131	90,000
Public Works:					
Clearing and grading - other	58,792	86,855	-	53,025	38,000
Health:					
Graves and monuments	72,100	69,588	89,388	85,675	126,000
Evergreen Cemetery	7,600	3,600	-	-	-
	79,700	73,188	89,388	85,675	126,000
Culture and recreation:					
Entry fees and concessions	212,061	221,920	291,587	131,199	181,000
Total charges for service	497,290	611,337	603,196	464,357	476,288

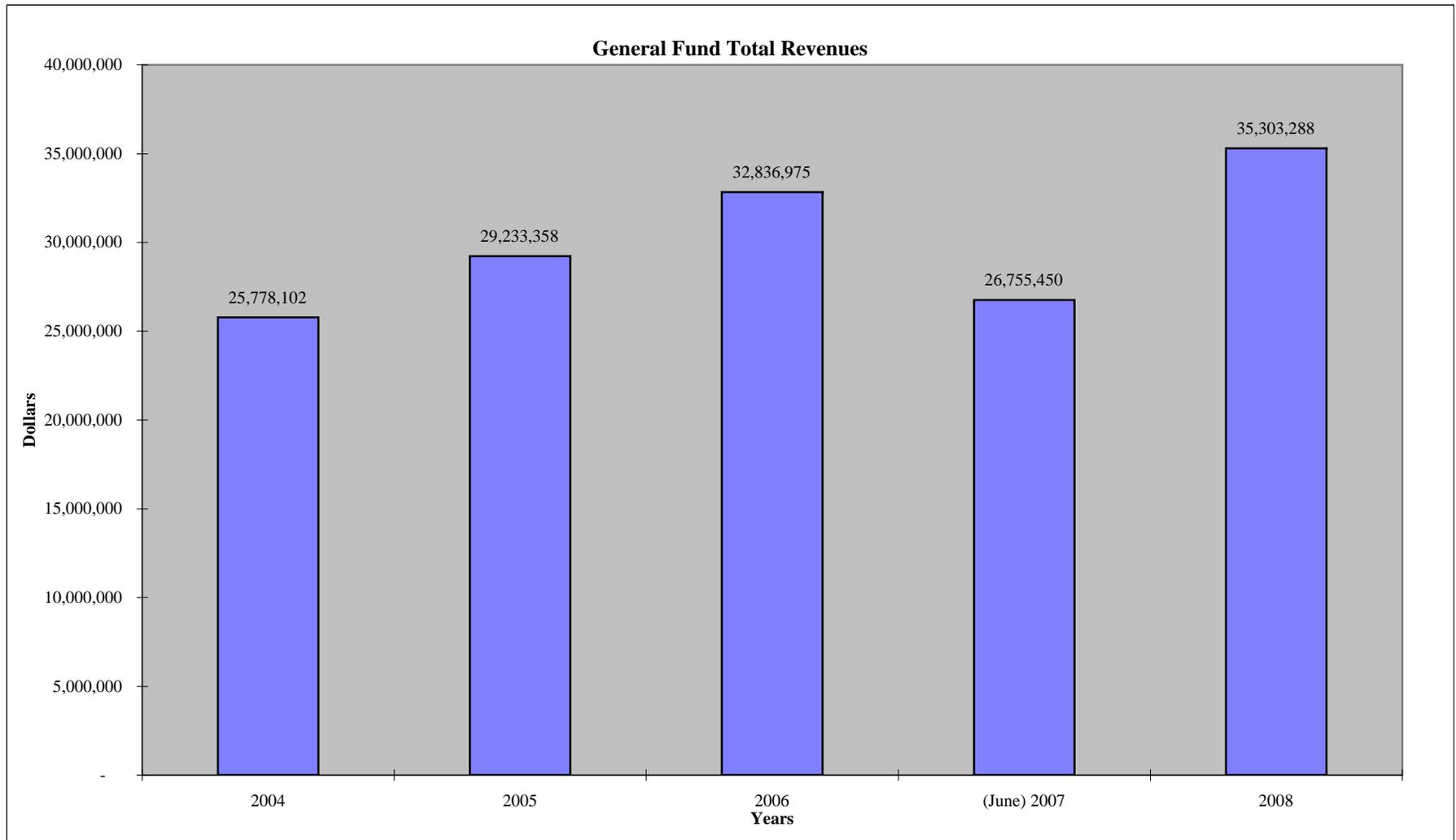
City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Fines and forfeits:					
Public safety:					
Fines and costs	391,345	374,567	451,997	335,325	450,000
Culture and recreation:					
Fines	13,389	16,321	18,778	16,551	-
Total fines and forfeits	404,734	390,888	470,775	351,876	450,000
Miscellaneous revenues:					
Interest earnings	178,665	280,444	397,030	425,430	400,000
Other:					
Rental income	41,411	53,263	11,186	41,912	60,000
Contributions	34,364	8,527	56,683	24,656	-
Insurance Claims			-	-	-
Cemetery lots	58,800	61,375	81,700	81,750	111,000
Miscellaneous	67,472	110,239	105,940	12,774	9,000
Total miscellaneous revenues	202,047	233,404	255,509	161,092	180,000
Total miscellaneous revenues	380,712	513,848	652,539	586,522	580,000
Total revenues	25,778,102	29,233,358	32,836,975	26,755,450	35,303,288

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008



City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	98,469	101,954	104,708	83,350	115,710
Other	12,840	24,013	58,620	41,644	274,570
Total mayor	<u>111,309</u>	<u>125,967</u>	<u>163,328</u>	<u>124,994</u>	<u>390,280</u>
Administration:					
Personal services	56,517	121,224	168,221	140,442	188,930
Other	158,785	199,759	313,858	166,819	302,890
Services provided to other funds	(1,200)	(1,200)	(1,200)	(900)	(1,200)
Total administration	<u>214,102</u>	<u>319,783</u>	<u>480,879</u>	<u>306,361</u>	<u>490,620</u>
Legislative - City Clerk:					
Personal services	120,346	119,791	123,941	98,240	135,814
Other	266,070	203,335	198,876	142,894	281,110
Services provided to other funds	-	-	-	-	-
Total legislative	<u>386,416</u>	<u>323,126</u>	<u>322,817</u>	<u>241,134</u>	<u>416,924</u>
Other:					
Revenue:					
Personal services	516,373	502,640	515,868	373,262	545,742
Other	(41,055)	(25,424)	(15,464)	(38,564)	186,345

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Services provided other funds	(262,293)	(259,679)	(307,918)	(226,198)	(474,517)
	<u>213,025</u>	<u>217,537</u>	<u>192,486</u>	<u>108,500</u>	<u>257,570</u>
Accounting:					
Personal services	246,252	227,864	229,540	223,711	317,252
Other	95,297	113,277	121,387	59,488	95,406
Services provided other funds	(56,274)	(50,805)	(96,827)	(72,000)	(98,900)
	<u>285,275</u>	<u>290,336</u>	<u>254,100</u>	<u>211,199</u>	<u>313,758</u>
Information Technologies:					
Personal services	372,468	416,490	434,253	320,245	508,705
Other	376,509	389,053	357,016	291,797	507,384
Services provided other funds	(108,834)	(117,581)	(120,612)	(92,177)	(146,082)
	<u>640,143</u>	<u>687,962</u>	<u>670,657</u>	<u>519,865</u>	<u>870,007</u>
Judicial:					
Personal services	201,835	190,081	207,142	193,483	169,316
Other	98,980	100,832	102,030	104,063	185,120
	<u>300,815</u>	<u>290,913</u>	<u>309,172</u>	<u>297,546</u>	<u>354,436</u>
Human Resources administration:					
Personal services	161,638	169,726	179,016	144,722	202,078
Other	256,734	98,623	84,389	48,335	118,740
	<u>418,372</u>	<u>268,349</u>	<u>263,405</u>	<u>193,057</u>	<u>320,818</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

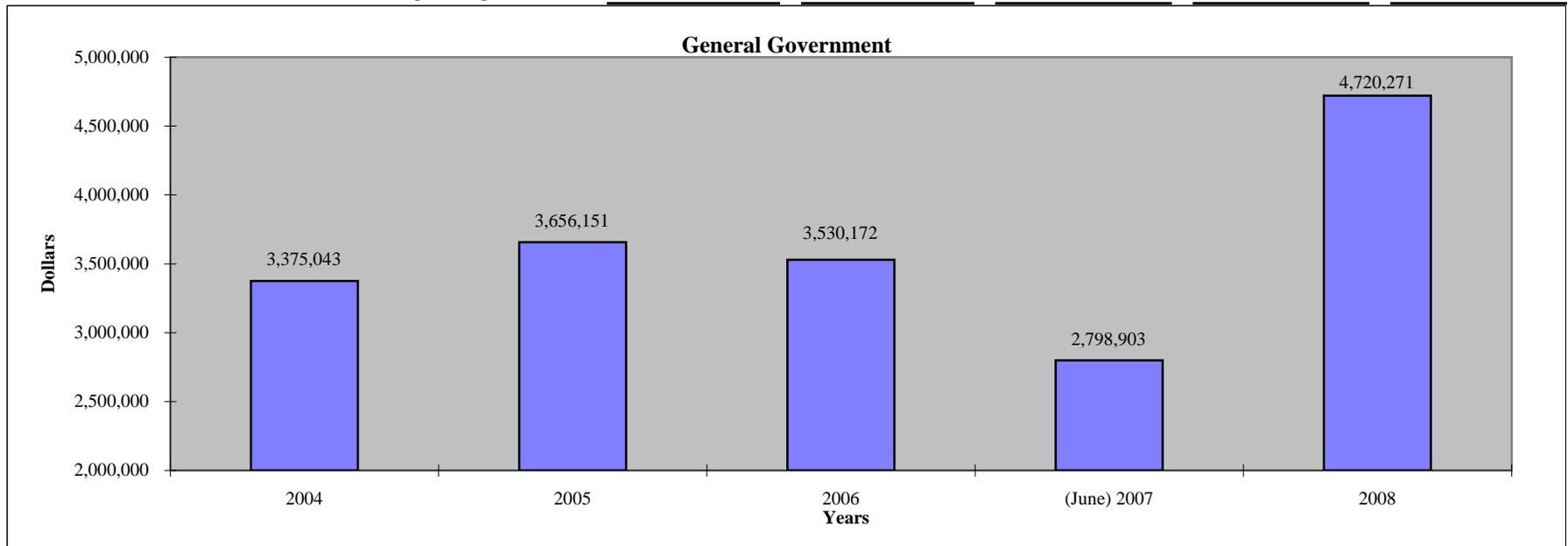
	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Planning:					
Personal services	194,795	187,260	167,747	145,333	282,295
Other	22,231	24,864	33,238	33,609	178,240
Services provided to other fund	-	-	-	-	-
	<u>217,026</u>	<u>212,124</u>	<u>200,985</u>	<u>178,942</u>	<u>460,535</u>
Purchasing:					
Personal services	172,596	181,747	196,094	157,998	215,318
Other	11,381	9,535	10,427	6,193	14,620
Services provided to other fund	(55,250)	(60,483)	(39,017)	(17,233)	(22,913)
	<u>128,727</u>	<u>130,799</u>	<u>167,504</u>	<u>146,958</u>	<u>207,025</u>
Community Relations:					
Personal services	47,637	51,305	52,226	41,517	57,998
Other	62,760	59,253	42,666	33,571	100,903
	<u>110,397</u>	<u>110,558</u>	<u>94,892</u>	<u>75,088</u>	<u>158,901</u>
Nondepartmental:					
Auburn-Opelika Airport	21,043	21,647	21,647	113,735	121,647
Lee County Area Council of Governments	80,743	372,600	85,000	72,187	103,750
Opelika Chamber of Commerce	66,150	61,450	61,450	46,087	70,000
Opelika Industrial Development Authority	100,000	130,000	125,000	93,750	125,000
Lee County Extension Service	10,000	10,000	10,000	7,500	10,000
Main Street, Inc.	17,000	18,000	18,000	15,000	19,500
Downtown Redevelopment Authority	4,500	4,500	4,500	4,500	4,500

City of Opelika

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Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Nondepartmental: (continued)					
Envision Opelika	50,000	50,000	64,850	38,500	25,000
Other	-	10,500	19,500	4,000	-
	<u>349,436</u>	<u>678,697</u>	<u>409,947</u>	<u>395,259</u>	<u>479,397</u>
 Total other	 <u>2,663,216</u>	 <u>2,887,275</u>	 <u>2,563,148</u>	 <u>2,126,414</u>	 <u>3,422,447</u>
 Total general government	 <u>3,375,043</u>	 <u>3,656,151</u>	 <u>3,530,172</u>	 <u>2,798,903</u>	 <u>4,720,271</u>



City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

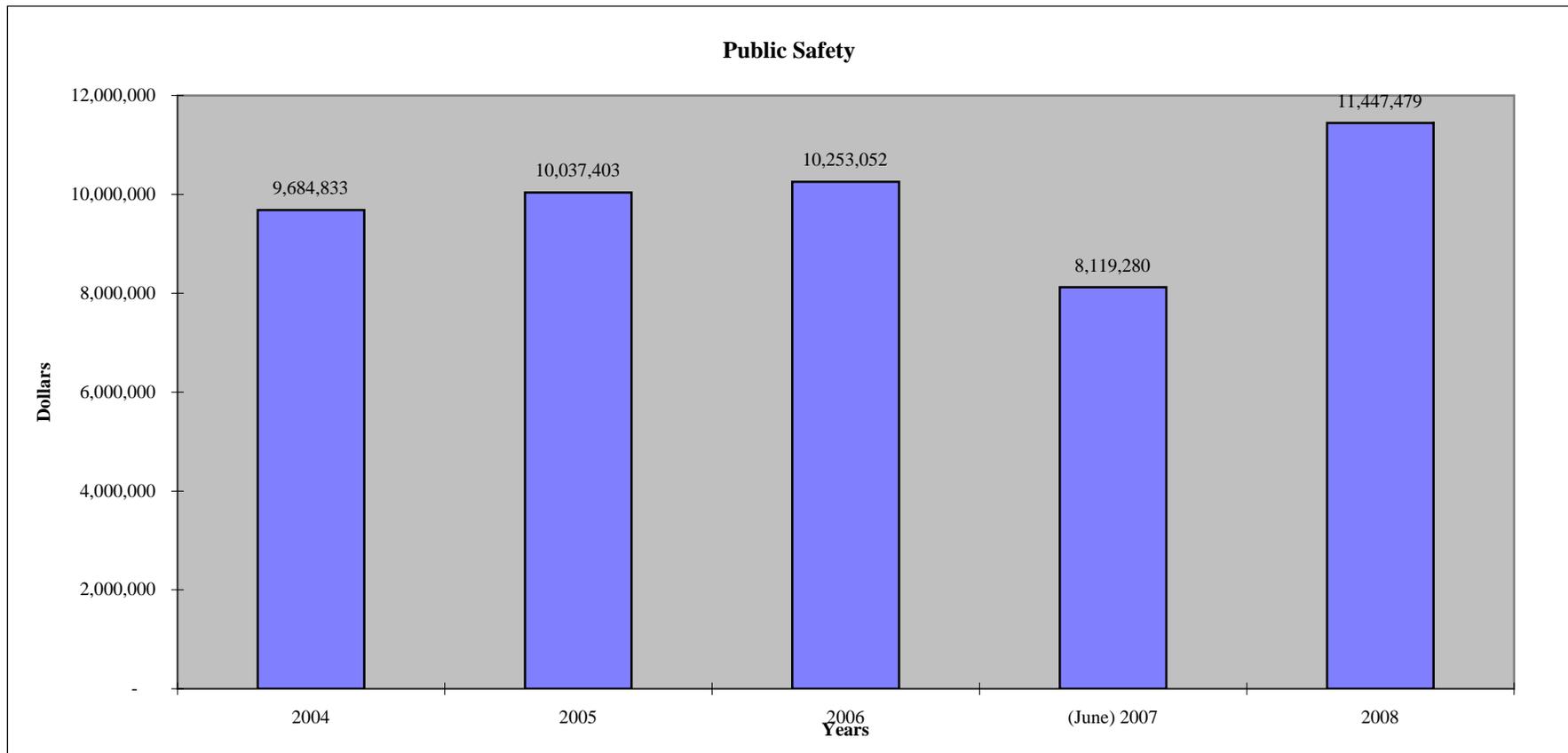
	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Public safety:					
Police:					
Personal services	4,802,056	5,034,379	5,200,543	4,133,511	5,450,727
Other	879,476	935,303	942,723	807,314	1,530,630
Services provided other funds	-	-	-	-	-
Total police	<u>5,681,532</u>	<u>5,969,682</u>	<u>6,143,266</u>	<u>4,940,825</u>	<u>6,981,357</u>
Fire:					
Personal services	3,293,375	3,390,996	3,416,820	2,674,665	3,707,291
Other	336,826	344,749	360,990	254,808	426,855
Total fire	<u>3,630,201</u>	<u>3,735,745</u>	<u>3,777,810</u>	<u>2,929,473</u>	<u>4,134,146</u>
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	330,600	289,476	289,476	217,107	289,476
Other	-	-	-	-	-
Total other	<u>373,100</u>	<u>331,976</u>	<u>331,976</u>	<u>248,982</u>	<u>331,976</u>

City of Opelika

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Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Total public safety	9,684,833	10,037,403	10,253,052	8,119,280	11,447,479



City of Opelika
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Fiscal year ending September 30, 2008

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City of Opelika

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Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Public Works:					
Highways and streets:					
Personal services	607,388	631,365	67,247	6,569	-
Other	112,123	142,100	764,522	588,093	855,020
	<u>719,511</u>	<u>773,465</u>	<u>831,769</u>	<u>594,662</u>	<u>855,020</u>
Engineering:					
Personal services	502,289	508,212	500,405	302,831	404,020
Other	98,095	183,683	107,498	36,572	86,530
Services provided to other funds	(30,620)	(30,564)	(18,899)	-	-
	<u>569,764</u>	<u>661,331</u>	<u>589,004</u>	<u>339,403</u>	<u>490,550</u>
Other:					
Administration:					
Personal services	182,188	191,196	76,539	26,412	-
Other	79,368	74,006	235,663	199,362	288,783
Services provided other funds	(25,789)	(26,632)	(22,859)	(24,750)	-
	<u>235,767</u>	<u>238,570</u>	<u>289,343</u>	<u>201,024</u>	<u>288,783</u>
Cemetery:					
Personal services	133,000	119,726	23,506	-	-
Other	31,523	54,660	137,330	112,850	166,380
	<u>164,523</u>	<u>174,386</u>	<u>160,836</u>	<u>112,850</u>	<u>166,380</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

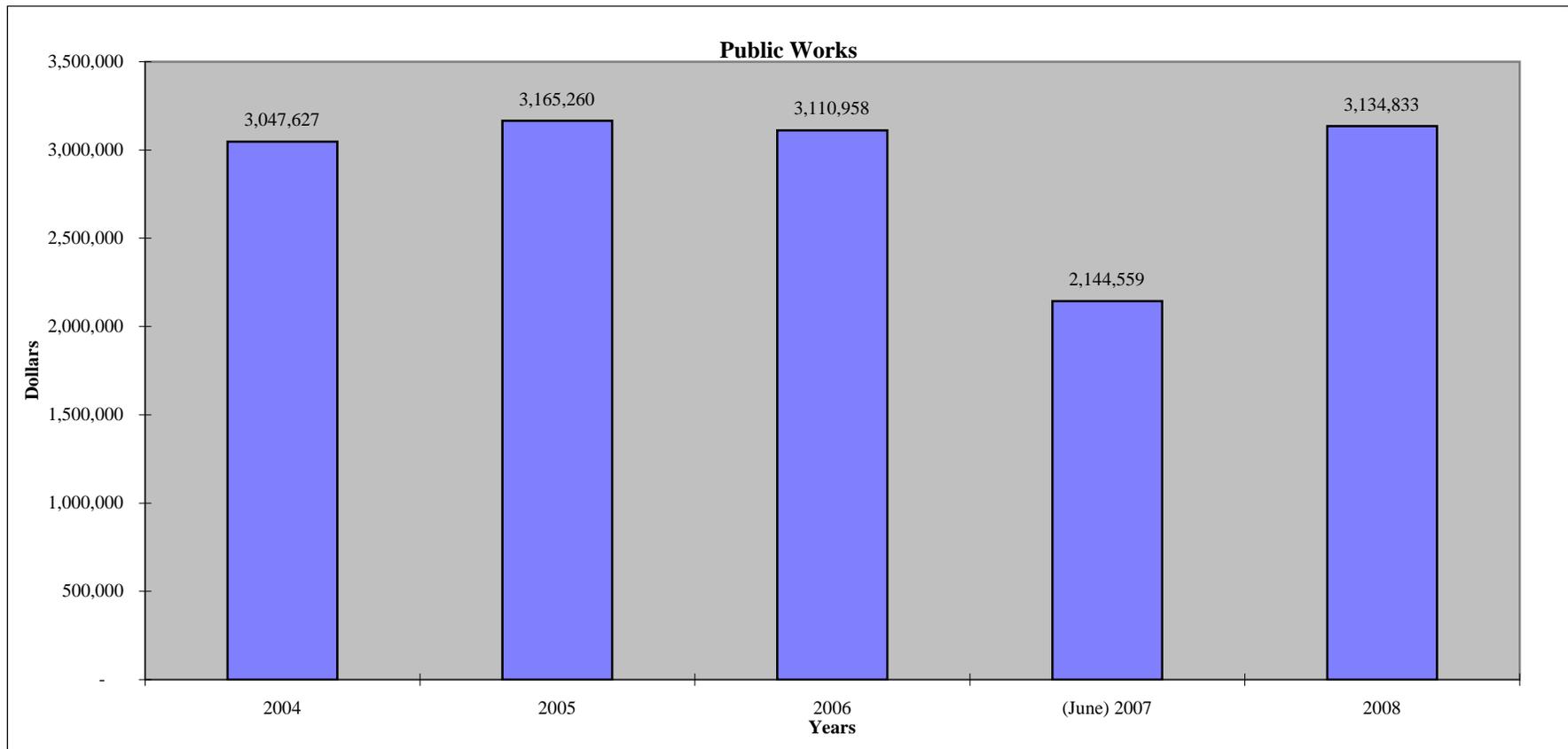
	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Automotive shop:					
Personal services	294,593	299,431	102,160	-	-
Other	38,004	28,838	217,113	199,699	288,980
	<u>332,597</u>	<u>328,269</u>	<u>319,273</u>	<u>199,699</u>	<u>288,980</u>
Grounds maintenance:					
Personal services	315,877	303,488	30,714	-	-
Other	214,960	172,629	364,306	308,000	440,630
Services provided other funds	-	-	-	-	-
	<u>530,837</u>	<u>476,117</u>	<u>395,020</u>	<u>308,000</u>	<u>440,630</u>
Building maintenance:					
Personal services	202,881	199,227	24,276	2,808	-
Other	65,540	61,736	216,093	185,064	264,615
	<u>268,421</u>	<u>260,963</u>	<u>240,369</u>	<u>187,872</u>	<u>264,615</u>
Inspection:					
Personal services	209,841	227,330	245,601	187,231	310,625
Other	16,366	24,829	39,743	13,818	29,250
	<u>226,207</u>	<u>252,159</u>	<u>285,344</u>	<u>201,049</u>	<u>339,875</u>
Total other	<u>1,758,352</u>	<u>1,730,464</u>	<u>1,690,185</u>	<u>1,210,494</u>	<u>1,789,263</u>

City of Opelika

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Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Total public works	3,047,627	3,165,260	3,110,958	2,144,559	3,134,833



City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

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City of Opelika

Annual Budget

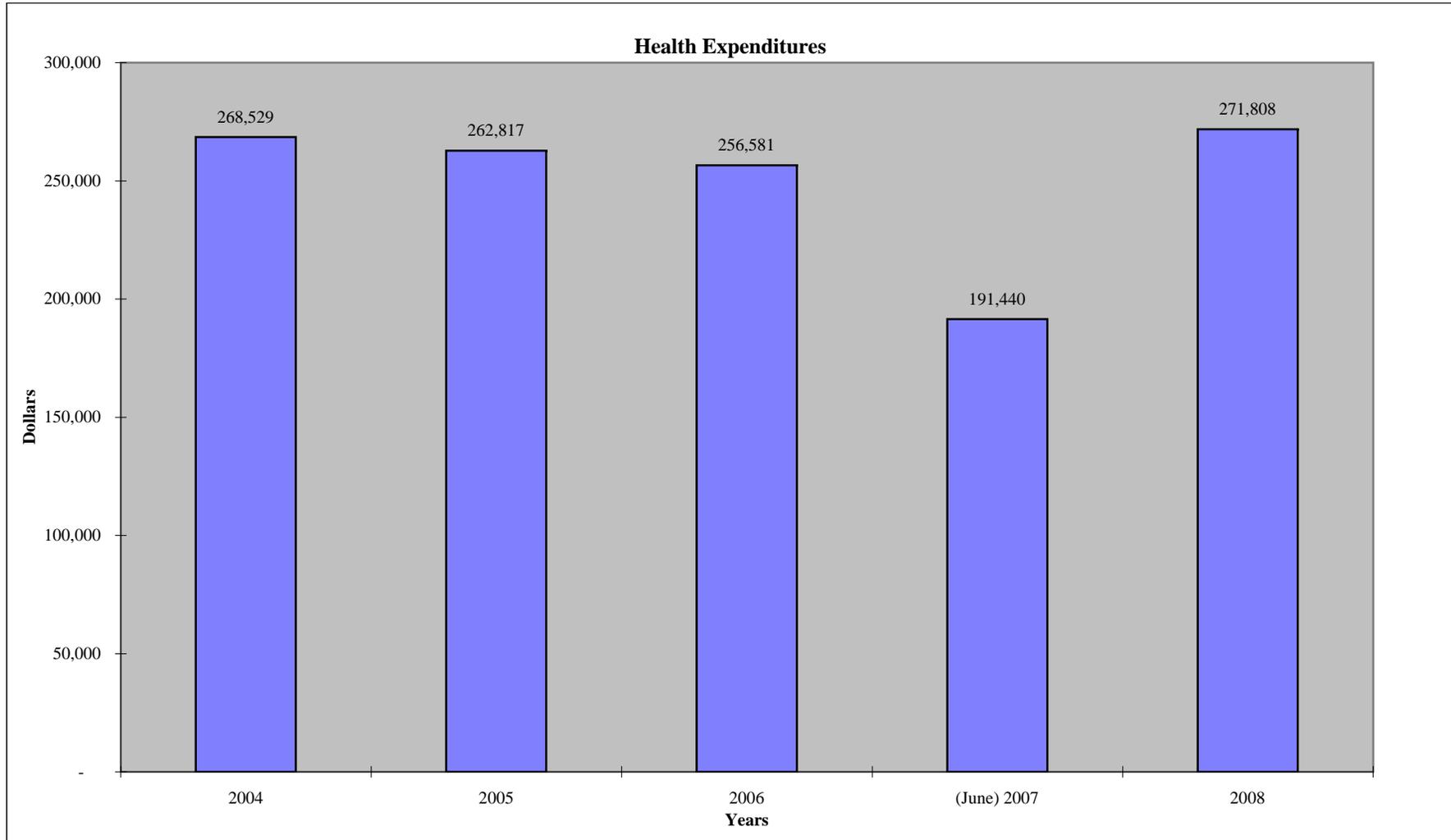
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Health:					
Animal control:					
Personal services	31,206	33,361	36,372	29,701	41,348
Other	3,167	4,482	4,238	2,512	14,668
	<u>34,373</u>	<u>37,843</u>	<u>40,610</u>	<u>32,213</u>	<u>56,016</u>
Other:					
Nondepartmental:					
Public health	45,000	50,144	45,000	33,750	46,800
Mental health	45,000	45,000	45,000	33,750	47,500
Substance abuse	45,000	45,000	45,000	33,750	47,500
East Ala Reg Solid Waste Disposal Auth	5,633	-	-	-	-
Valley Haven School	1,000	1,000	1,000	1,000	2,000
Lee County Humane Society	62,023	56,580	68,171	54,052	58,692
Sickle Cell	1,750	1,250	1,500	1,125	1,500
Child care alliance	6,000	5,000	-	1,800	1,800
Red Cross	-	-	-	-	10,000
J.W. Darden Foundation	11,000	-	-	-	-
Other	11,750	21,000	10,300	-	-
	<u>234,156</u>	<u>224,974</u>	<u>215,971</u>	<u>159,227</u>	<u>215,792</u>
Total health	<u>268,529</u>	<u>262,817</u>	<u>256,581</u>	<u>191,440</u>	<u>271,808</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008



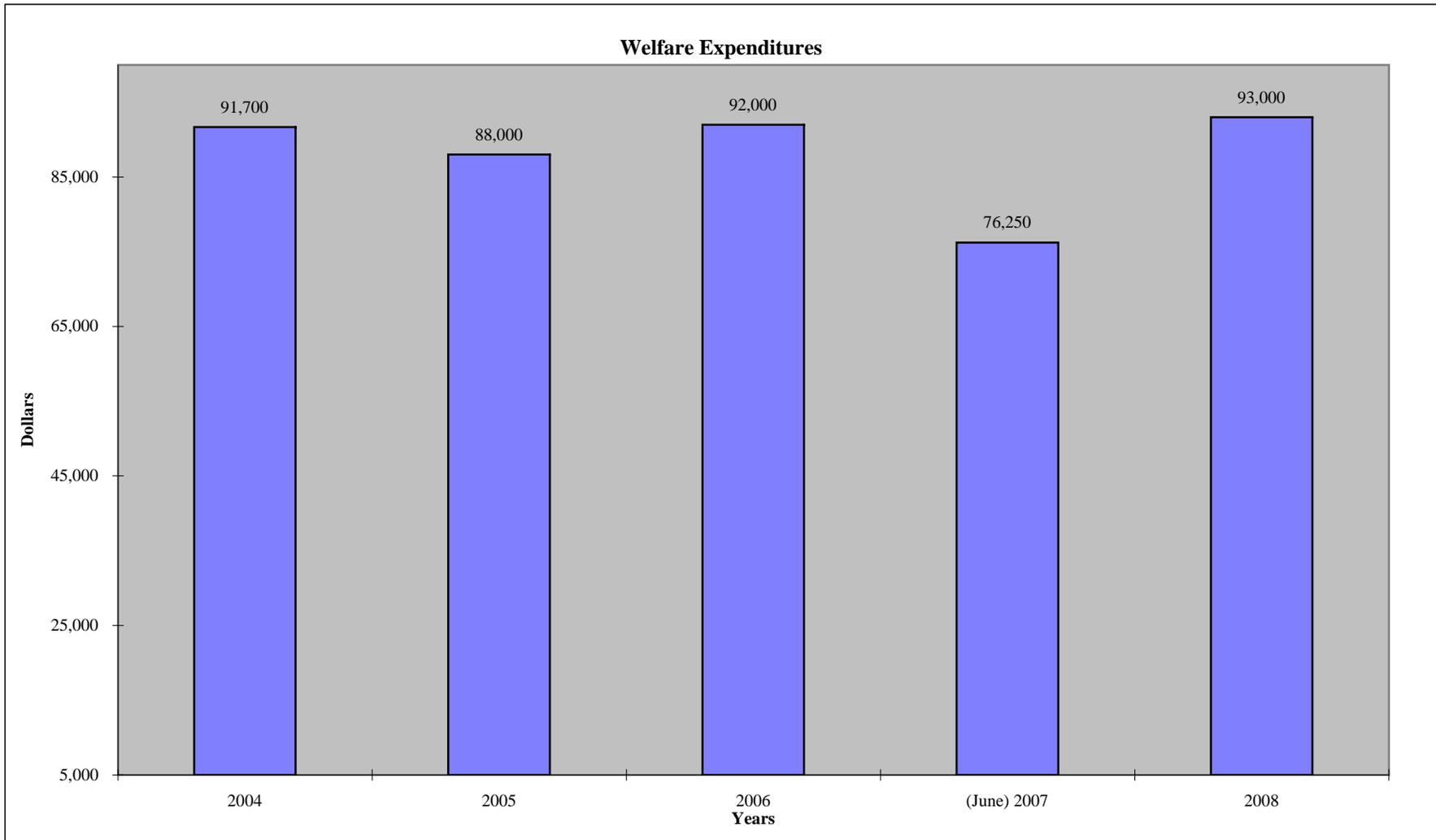
City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	7,500	10,000	10,000	7,500	10,000
Lee County Youth Development	27,000	28,000	28,000	21,000	30,000
Boys and Girls Club	29,500	25,000	25,000	18,750	30,000
Council on Human Relations	18,000	18,000	18,000	13,500	18,000
Darden House Historical Association	5,700	-	-	-	-
Other	4,000	7,000	11,000	15,500	5,000
Total welfare	91,700	88,000	92,000	76,250	93,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008



City of Opelika

Annual Budget

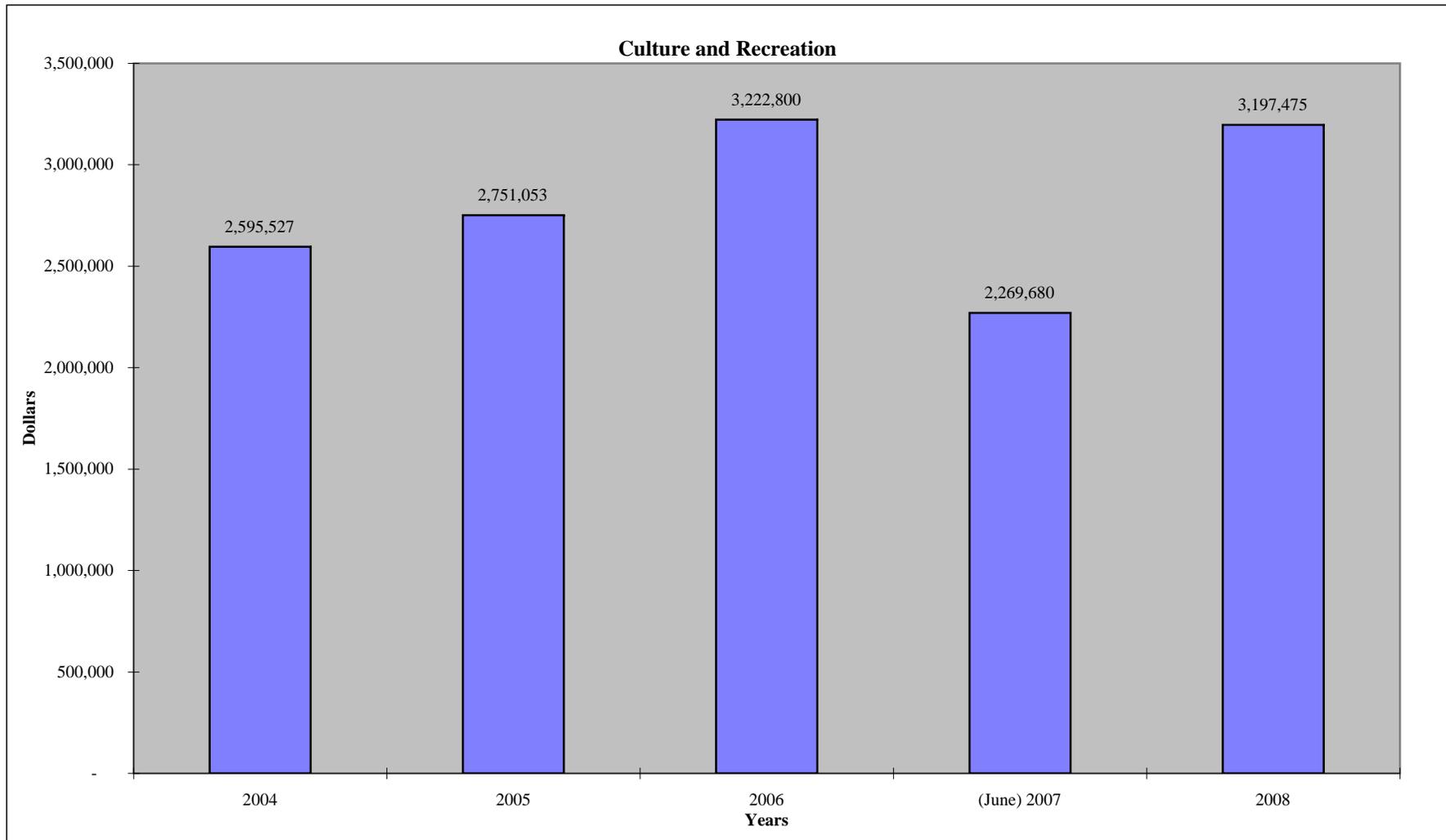
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Culture and recreation:					
Parks and recreation:					
Personal services	1,325,105	1,316,230	1,210,021	872,455	1,195,670
Other	779,290	882,886	1,152,041	956,580	1,342,290
Total parks and recreation	2,104,395	2,199,116	2,362,062	1,829,035	2,537,960
Library:					
Personal services	288,201	287,964	316,732	263,225	377,735
Other	118,721	179,473	193,506	102,420	191,780
Total library	406,922	467,437	510,238	365,645	569,515
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	12,500	35,000	35,000	35,000	35,000
Arts Association (Depot)	10,000	15,000	15,000	15,000	19,000
Museum of East Alabama	26,000	27,500	24,000	18,000	24,000
Indian Pines Golf Course	-	-	255,000	-	-
Other	28,710	-	14,500	-	5,000
Total nondepartmental	84,210	84,500	350,500	75,000	90,000
Total culture and recreation	2,595,527	2,751,053	3,222,800	2,269,680	3,197,475

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008



City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Economic development:					
Personal services	216,544	232,807	232,634	188,679	318,138
Other	66,087	95,257	133,633	88,773	237,925
	<u>282,631</u>	<u>328,064</u>	<u>366,267</u>	<u>277,452</u>	<u>556,063</u>
Nondepartmental:					
UGTM Industrial Grant	121,488	118,972	116,077	131,483	135,000
Perf incentive - Mando	-	-	50,000	-	50,000
Perf incentive - Bentler	-	25,000	25,000	-	25,000
Jo-Ann Economic Incentive	-	-	-	-	40,000
Maxforma Economic Incentv	-	-	-	-	35,000
Gambro Economic Incentive	-	-	-	-	-
South East Alabama Gas	-	-	-	24,527	25,000
Tiger Town	-	1,500,000	-	-	-
Agmt w/Preston Holdings	-	-	-	254,000	-
	<u>121,488</u>	<u>1,643,972</u>	<u>191,077</u>	<u>410,010</u>	<u>310,000</u>
	<u>404,119</u>	<u>1,972,036</u>	<u>557,344</u>	<u>687,462</u>	<u>866,063</u>

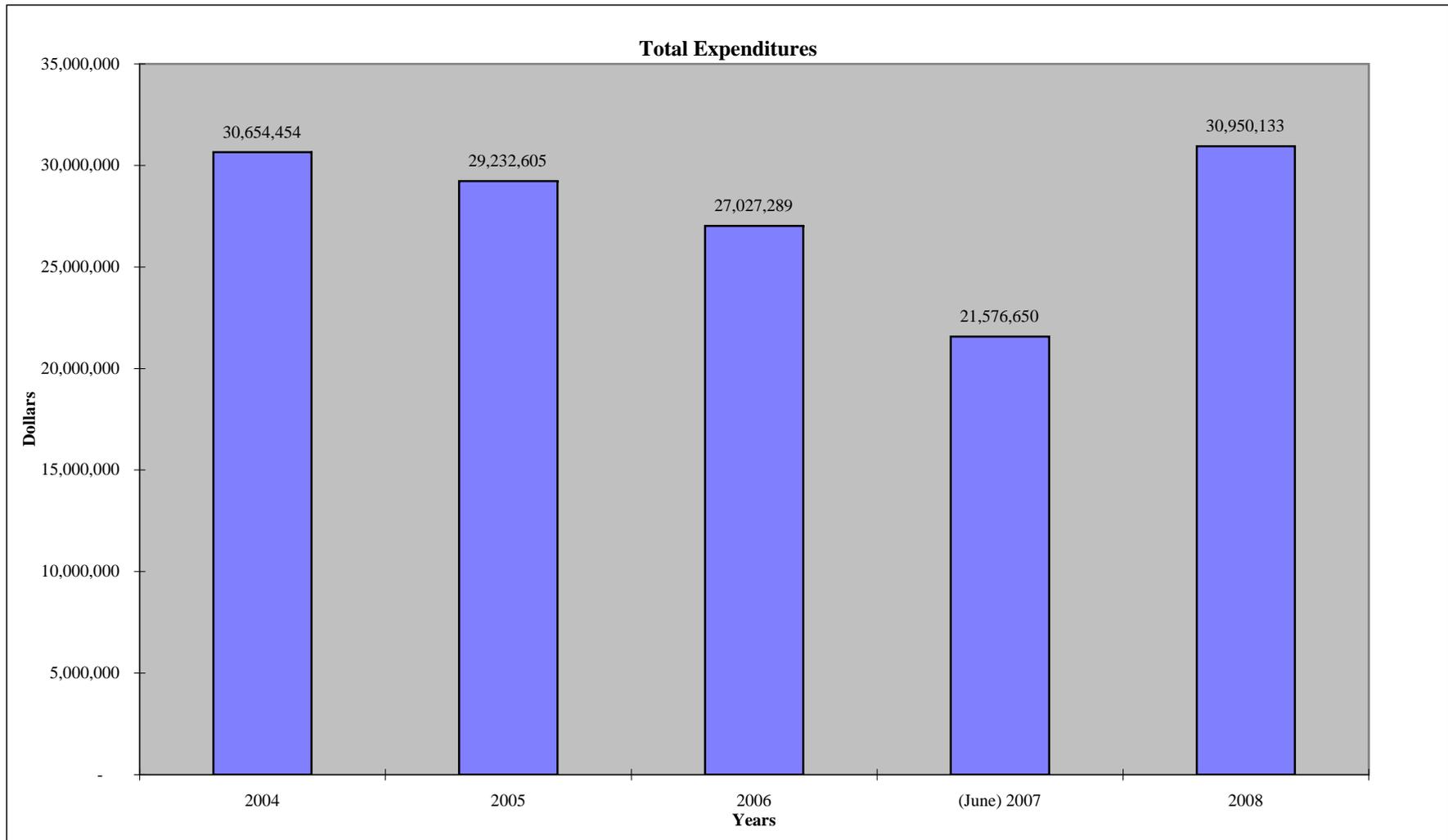
City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Education:	9,537,298	2,501,877	2,500,000	1,883,300	2,503,000
Total current expenditures	29,004,676	24,434,597	23,522,907	18,170,874	26,233,929
Capital outlay:	832,017	4,094,917	2,316,152	2,257,713	3,463,447
Debt service:					
Issue cost and Trustee fees	175,546	6,499	25,987	9,515	26,000
Principal	461,247	430,808	750,705	763,990	711,386
Interest	180,968	265,784	411,538	374,558	515,371
	817,761	703,091	1,188,230	1,148,063	1,252,757
Total expenditures	30,654,454	29,232,605	27,027,289	21,576,650	30,950,133
Excess of revenues over (under) expenditures	(4,876,352)	753	5,809,686	5,178,800	4,353,155

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008



City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Other financing sources (uses):					
Proceeds from General Long-Term Debt	7,173,537	372,402	1,300,000	-	-
Sales of fixed assets	34,320	330,770	87,493	84,932	-
Transfers from Electric Utility Fund	2,287,465	2,134,384	2,842,949	2,057,314	2,689,012
Transfers from 1965 Sewer Fund	-	-	-	-	-
Transfers from Solid Waste Collection	-	-	-	-	-
Transfers from Garden Hills Cemetery					
Perpetual Care Trust Fund	8,830	13,174	14,755	17,704	18,000
Transfers from Grant Funds	-	-	-	-	-
Transfers from General Obligation Debt Service Fund	177	181	217,382	2,763	-
Transfers to Capital Projects Fund	-	-	-	-	-
Transfers to Community Development Fund	(1,064,454)	(478,599)	(413,220)	(469,726)	(453,285)
Transfers to General Obligation Debt Service fund	(1,429,879)	(1,437,912)	(1,432,525)	(1,025,274)	(1,715,000)
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(14,700)	(21,212)	(21,050)	(20,438)	(12,000)
Transfers to Sales Tax Reserve Fund	(1,348,166)	(1,421,326)	(1,737,775)	(1,420,081)	(2,065,000)
Transfers to Solid Waste Collection Fund	-	-	-	-	(75,459)
Transfers to Sewer Fund	-	(209,487)	-	-	-
	-	-	-	-	-
Transfers to 2003A General Obligation					
Warrants Debt Service Fund	(863,524)	(587,973)	(1,625,793)	(1,202,822)	(1,739,423)
Total other financing sources (uses):	4,783,606	(1,305,598)	(767,784)	(1,975,628)	(3,353,155)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

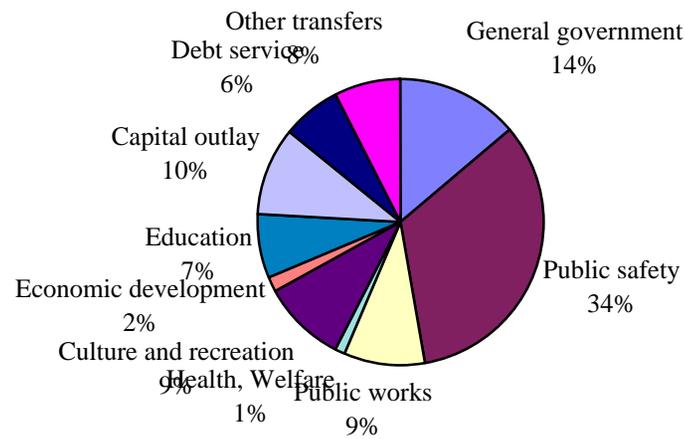
	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(92,746)	(1,304,845)	5,041,902	3,203,171	1,000,000
Excess of revenues and other sources over (under) expenditures and other uses	(92,746)	(1,304,845)	5,041,902	3,203,171	1,000,000
Projected fund balance, beginning of year	9,856,245	9,763,499	8,458,653	13,500,556	16,703,727
Projected fund balance, end of year	<u>9,763,499</u>	<u>8,458,653</u>	<u>13,500,556</u>	<u>16,703,727</u>	<u>17,703,727</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

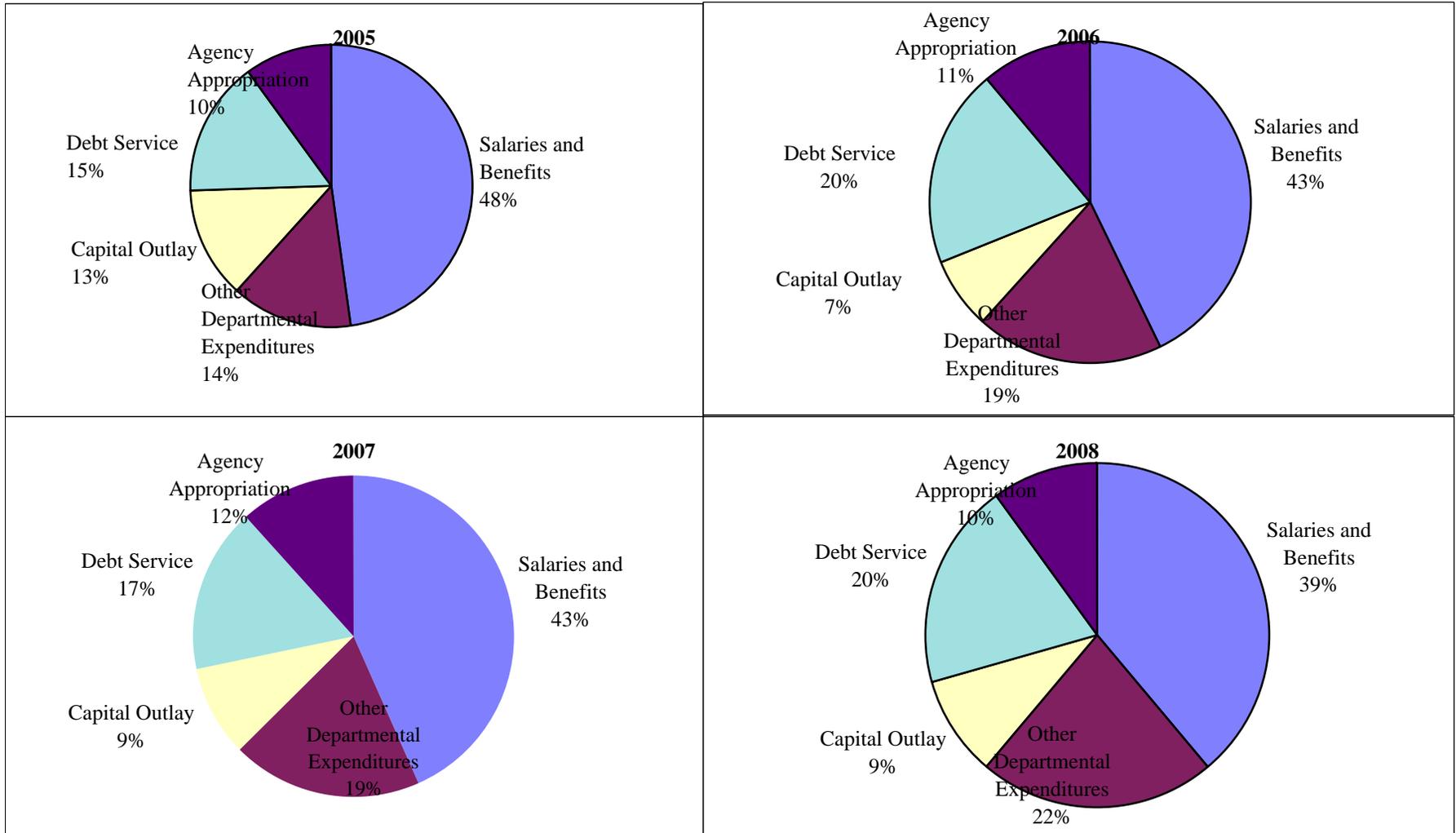
2008



City of Opelika

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Fiscal year ending September 30, 2008



City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

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, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	81,885	80,035	79,019	59,163	80,000
Miscellaneous:					
Interest	1,978	3,583	7,807	5,427	8,000
Total revenues	<u>83,863</u>	<u>83,618</u>	<u>86,826</u>	<u>64,590</u>	<u>88,000</u>
Expenditures:					
Current:					
Public works	-	5,990	-	-	-
Capital outlay	149,833	-	79,999	82,000	88,000
Total expenditures	<u>149,833</u>	<u>5,990</u>	<u>79,999</u>	<u>82,000</u>	<u>88,000</u>
Excess of revenues over (under) expenditures	(65,970)	77,628	6,827	(17,410)	-
Projected fund balance, beginning of year	<u>132,343</u>	<u>66,373</u>	<u>144,001</u>	<u>150,828</u>	<u>133,418</u>
Projected fund balance, end of year	<u><u>66,373</u></u>	<u><u>144,001</u></u>	<u><u>150,828</u></u>	<u><u>133,418</u></u>	<u><u>133,418</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	58,993	62,610	61,872	46,330	66,000
Miscellaneous:					
Interest	573	820	2,340	1,672	-
Other	-	-	-	-	-
Total revenues	<u>59,566</u>	<u>63,430</u>	<u>64,212</u>	<u>48,002</u>	<u>66,000</u>
Expenditures:					
Current:					
Public works	15,466	16,880	20,390	-	-
Capital Outlay	67,000	50,289	37,605	66,000	66,000
Total expenditures	<u>82,466</u>	<u>67,169</u>	<u>57,995</u>	<u>66,000</u>	<u>66,000</u>
Excess of revenues over (under) expenditures	(22,900)	(3,739)	6,217	(17,998)	-
Projected fund balance, beginning of year	<u>63,261</u>	<u>40,361</u>	<u>36,622</u>	<u>42,839</u>	<u>24,841</u>
Projected fund balance, end of year	<u><u>40,361</u></u>	<u><u>36,622</u></u>	<u><u>42,839</u></u>	<u><u>24,841</u></u>	<u><u>24,841</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Capital Improvement Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	101,037	127,583	139,905	161,149	162,000
Miscellaneous:					
Interest	1,899	3,938	7,600	7,182	10,000
Other	-	-	-	-	-
Total revenues	<u>102,936</u>	<u>131,521</u>	<u>147,505</u>	<u>168,331</u>	<u>172,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	120,336	64,568	46,508	160,000	172,000
Total expenditures	<u>120,336</u>	<u>64,568</u>	<u>46,508</u>	<u>160,000</u>	<u>172,000</u>
Excess of revenues over (under) expenditures	(17,400)	66,953	100,997	8,331	-
Projected fund balance, beginning of year	<u>53,367</u>	<u>35,967</u>	<u>102,920</u>	<u>203,917</u>	<u>212,248</u>
Projected fund balance, end of year	<u><u>35,967</u></u>	<u><u>102,920</u></u>	<u><u>203,917</u></u>	<u><u>212,248</u></u>	<u><u>212,248</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	51,270	57,917	95,659	70,102	90,000
Other	-	-	-	-	-
Total revenues	51,270	57,917	95,659	70,102	90,000
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	97,562	-	241,120	63,000	90,000
Total expenditures	97,562	-	241,120	63,000	90,000
Excess of revenues over (under) expenditures	(46,292)	57,917	(145,461)	7,102	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(46,292)	57,917	(145,461)	7,102	-
Projected fund balance, beginning of year	<u>2,205,550</u>	<u>2,159,258</u>	<u>2,217,175</u>	<u>2,071,714</u>	<u>2,078,816</u>
Projected fund balance, end of year	<u><u>2,159,258</u></u>	<u><u>2,217,175</u></u>	<u><u>2,071,714</u></u>	<u><u>2,078,816</u></u>	<u><u>2,078,816</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	272	293	536	304	5,000
Contributions	8,832	6,882	3,269	8,737	-
Total revenues	9,104	7,175	3,805	9,041	5,000
Expenditures:					
Current:	6,908	12,661	12,273	6,601	5,000
Excess of revenues over (under) expenditures	2,196	(5,486)	(8,468)	2,440	-
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	2,196	(5,486)	(8,468)	2,440	-
Projected fund balance, beginning of year	32,959	35,155	29,669	21,201	23,641
Projected fund balance, end of year	35,155	29,669	21,201	23,641	23,641

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Entitlement Grant Fund Program Year 2007 :					
Revenues:					
Intergovernmental:					
Federal grants	-	13,126	51,206	219,890	260,102
Miscellaneous:					
Other	-	-	-	2,901	-
Total revenues	-	13,126	51,206	222,791	260,102
Expenditures:					
Current:	-	724	28,533	133,711	207,000
Capital Outlay:	-	12,402	22,673	89,080	53,102
	-	13,126	51,206	222,791	260,102
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, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
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, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Justice Department Grant: (2005)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	50,664
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	50,664
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	50,664
	-	-	-	-	50,664
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, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Justice Department Grant: (2005)					
Projected fund balance, beginning of year	15	-	3,854	-	-
Projected fund balance, end of year	15	-	3,854	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Justice Department Grant: (2006)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	24,269	24,270
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	24,269	24,270
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	12,335	24,270
	-	-	-	12,335	24,270
Excess of revenues over (under) expenditures	-	-	-	11,934	-
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	-	-	-	11,934	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Justice Department Grant: (2006)					
Projected fund balance, beginning of year	-	-	-	-	11,934
Projected fund balance, end of year	-	-	-	11,934	11,934

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Mobile Data Grant					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	282,770	691,060
Miscellaneous:					
Other	-	-	-	184	-
Total revenues	-	-	-	282,954	691,060
Expenditures:					
Current:	-	-	-	282,770	691,060
Capital Outlay:	-	-	-	-	-
	-	-	-	282,770	691,060
Excess of revenues over (under) expenditures	-	-	-	184	-
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	-	-	-	184	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Mobile Data Grant					
Projected fund balance, beginning of year	-	-	-	-	184
Projected fund balance, end of year	-	-	-	184	184

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

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, 2008

Enterprise Funds:	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Electric Utility Fund:					
Operating revenues:					
Charges for services	19,891,689	22,001,165	24,932,721	18,061,632	29,000,000
Operating expenses:					
Power purchased	14,289,797	15,758,300	18,479,388	12,721,001	21,000,000
Depreciation	1,077,249	1,104,879	1,136,349	882,838	1,200,000
Personal services	1,343,764	1,282,146	1,356,717	1,093,797	1,809,283
Other	622,122	762,539	501,613	530,912	1,316,590
Services provided by other funds	497,081	467,483	568,635	434,952	608,215
Total operating expenses	17,830,013	19,375,347	22,042,702	15,663,500	25,934,088
Operating income	2,061,676	2,625,818	2,890,019	2,398,132	3,065,912
Nonoperating revenues (expenses):					
Interest revenues	156,609	213,413	283,722	262,505	362,000
Miscellaneous revenues	114,042	123,811	106,793	83,517	138,000
Sale of fixed assets	10,502	11,000	-	18,125	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	281,153	348,224	390,515	364,147	500,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Income before operating transfers	2,342,829	2,974,042	3,280,534	2,762,279	3,565,912
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	136,069	69,842	96,737	306,636	-
To other funds	(2,287,465)	(2,134,384)	(2,842,949)	(2,057,314)	(2,689,012)
	<u>(2,151,396)</u>	<u>(2,064,542)</u>	<u>(2,746,212)</u>	<u>(1,750,678)</u>	<u>(2,689,012)</u>
Income before extraordinary item	191,433	909,500	534,322	1,011,601	876,900
Extraordinary loss	-	-	-	-	-
Change in net assets	191,433	909,500	534,322	1,011,601	876,900
Net Assets, beginning of year	19,145,216	19,586,181	20,495,681	21,030,003	22,041,604
Less: Change in capital asset capitalization poli	249,532				
Projected Retained earnings/Net Assets	<u>19,586,181</u>	<u>20,495,681</u>	<u>21,030,003</u>	<u>22,041,604</u>	<u>22,918,504</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	2,620,495	2,620,495	3,193,629	2,914,050	3,339,000
Operating expenses:					
Depreciation	595,934	602,501	708,503	608,034	900,000
Personal services	694,048	673,648	108,776	64,883	-
Other	545,385	511,324	1,284,162	1,176,142	1,711,790
Services provided by other funds	56,514	74,093	56,914	23,827	38,255
Total operating expenses	1,891,881	1,861,566	2,158,355	1,872,886	2,650,045
Operating income	728,614	758,929	1,035,274	1,041,164	688,955
Nonoperating revenues (expenses):					
Interest revenues	34,239	71,314	60,952	84,818	144,000
Miscellaneous revenues	21,279	20,619	2,621	1,877	2,000
Sale of fixed assets	-	286	250	18,142	11,000
Interest expense and fiscal charges	(254,319)	(233,956)	(353,608)	(357,510)	(429,349)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(198,801)	(141,737)	(289,785)	(252,673)	(272,349)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
1965 Sewer System Fund:					
Income before operating transfers	529,813	617,192	745,489	788,491	416,606
Operating transfers in (out):					
Capital Contributions	1,531,340	385,846	327,622	1,010,419	-
From general fund	-	209,487	961,554	-	-
	<u>1,531,340</u>	<u>595,333</u>	<u>1,289,176</u>	<u>1,010,419</u>	<u>-</u>
Net income before extraordinary item	2,061,153	1,212,525	2,034,665	1,798,910	416,606
Extraordinary loss	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (Loss)	2,061,153	1,212,525	2,034,665	1,798,910	416,606
Net Assets, beginning of year	15,338,642	17,399,795	18,612,320	20,646,985	22,445,895
	<u>17,399,795</u>	<u>18,612,320</u>	<u>20,646,985</u>	<u>22,445,895</u>	<u>22,862,501</u>
Less: Change in capital asset capitalization policy					
Projected Net Assets, end of year	<u><u>17,399,795</u></u>	<u><u>18,612,320</u></u>	<u><u>20,646,985</u></u>	<u><u>22,445,895</u></u>	<u><u>22,862,501</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,614,709	1,675,234	1,830,076	1,452,061	1,999,000
Operating expenses:					
Landfill dumping charges	353,288	375,105	296,540	218,493	350,000
Depreciation	129,133	96,388	109,288	99,090	125,000
Personal services	906,128	857,056	857,930	652,069	1,004,331
Other	199,717	252,840	293,276	218,264	319,986
Services provided by other funds	106,985	112,960	105,456	82,392	97,142
Total operating expenses	1,695,251	1,694,349	1,662,490	1,270,308	1,896,459
Operating income	(80,542)	(19,115)	167,586	181,753	102,541
Nonoperating revenues (expenses):					
Interest revenues	2,332	7,169	14,762	15,702	18,000
Miscellaneous revenues	79,746	55,919	16,239	10,146	6,000
Sale of fixed assets	-	-	20,167	12,353	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	82,078	63,088	51,168	38,201	24,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Income before operating transfers	1,536	43,973	218,754	219,954	126,541
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	-	-	75,459
Net income (Loss) before extraordinary item	1,536	43,973	218,754	219,954	202,000
Extraordinary loss	-	-	-	-	-
Net income (Loss)	1,536	43,973	218,754	219,954	202,000
Net Assets, beginning of year	509,092	510,628	554,601	773,355	993,309
Less: Change in capital asset capitalization policy					
Net Assets, end of year	510,628	554,601	773,355	993,309	1,195,309

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

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, 2008

	Actual 2004	Actual 2005	Actual 2006	Year to Date (June) 2007	Budget 2008
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	11,801	14,090	15,496	15,863	14,000
Other	15,481	21,854	11,959	10,392	-
Total revenues	<u>27,282</u>	<u>35,944</u>	<u>27,455</u>	<u>26,255</u>	<u>14,000</u>
Expenditures:					
Current:	3,714	3,235	3,404	1,812	8,000
Excess of revenues over (under) expenditures	<u>23,568</u>	<u>32,709</u>	<u>24,051</u>	<u>24,443</u>	<u>6,000</u>
Other financing sources (uses):					
Transfers from General Fund	14,700	21,212	21,050	20,438	12,000
Transfers to General Fund	(8,830)	(13,174)	(14,755)	(17,704)	(18,000)
Transfers from (to) General Fund	<u>5,870</u>	<u>8,038</u>	<u>6,295</u>	<u>2,734</u>	<u>(6,000)</u>
Excess of revenues and other sources over (under) expenditures and other uses	29,438	40,747	30,346	27,177	-
Projected fund balance, beginning of year	<u>445,794</u>	<u>475,232</u>	<u>515,979</u>	<u>546,325</u>	<u>573,502</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>475,232</u></u>	<u><u>515,979</u></u>	<u><u>546,325</u></u>	<u><u>573,502</u></u>	<u><u>573,502</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

Capital Outlay Section

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

	<u>Resurfacing</u>	<u>Capital Outlay</u>
Capital outlay:		
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)		1,697,555
Contingency		100,000
Frederick Road Project		165,892
Resurfacing:		
General fund	1,500,000	<u>1,500,000</u>
Total General Fund Capital Outlay		<u>3,463,447</u>
Special Funds Capital Outlay:		
Resurfacing:		
State Gasoline Tax Fund 4 cent	66,000	66,000
State Gasoline Tax Fund 7 cent	88,000	88,000
Capital Improvement Fund	172,000	172,000
Lee County Road - Maintenance Fund	90,000	90,000
HUD Prior Year Programs	-	-
HUD Program Year 2007	<u>53,102</u>	<u>53,102</u>
Total Special funds Capital Outlay		<u>469,102</u>
Total General Fund and Special Funds Capital Outlay		<u>3,932,549</u>
Total Resurfacing	<u>1,969,102</u>	

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Land

Equipment

Automobiles and Trucks

System Expansion

Total electric Utility Fund fixed assets and system expansion

1965 Sewer System Fund:

Total 1965 Sewer System Fund fixed assets and system expansion

Solid Waste Collection Fund:

Building additions

Vehicles and Equipment

Total Solid Waste Collection Fund fixed assets

Total City of Opelika Capital Outlay

	<u>From Reserves</u>	<u>Capital Outlay</u>
		100,000
		50,000
		157,400
	<u>1,000,000</u>	<u>2,239,500</u>
	<u>1,000,000</u>	<u>2,546,900</u>
		<u>336,606</u>
		<u>336,606</u>
		33,000
		<u>294,000</u>
		<u>327,000</u>
		<u><u>7,143,055</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund:		
General government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
Administration:		
City Administrator	1	
Custodian	1	
City Messenger	1	
Legislative		
Council members		5
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	3	
Billing Customer Account Clerk	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part 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 Contract employee		
Court Magistrate	3	
Office Assistant	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part 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	
Assistant Director of Planning	1	
CDBG Program Administrator	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, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Public safety (continued):		
Police:		
Identification technician	1	
Evidence Clerk	1	
Jailer		
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	
Fire captain - Inspector	1	
Fire captain - Training Officer	1	
Fire chief	1	
Fire lieutenant - EMS Officer	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Fire: (continued)			
Apparatus operator Sergeant		15	
Assistant fire chief		3	
Fire captain		6	
Fire lieutenant		6	
Fire fighter		33	
Public works:			
Highways and streets:	ESG		
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	ESG		
Traffic Signal Supervisor	ESG		

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Public works (continued):		
Other:		
Administration:	ESG	
Cemetery:	ESG	
Automotive shop:	ESG	
Building maintenance:	ESG	
Inspection:		
Chief building inspector		1
Building Inspector		2
Customer Service Representative II		2
Grounds Maintenance:	ESG	
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		

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<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	2	
Recreation Worker	3	
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, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Economic Development:		
Economic Development Director	1	
Administrative Assistant	1	
Economic Development Project Manager	1	
Economic Development Project Coordinator	1	
Total Governmental Funds employees	<u>251</u>	<u>69</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds:		
Electric utility fund:		
Accounting Clerk	1	
Assistant Director	1	
Electrical Distribution Engineer	1	
General Foreman	1	
Light and Power Director	1	
Office Manager	1	
Storekeeper	1	
Warehouse Manager	1	
Electronics Technician	1	
Journeyman Line Worker	5	
Lead Line Worker	5	
Line Supervisor	4	
Line Worker	5	
Meter Service Technician	1	
Tree Trimmer	1	
Tree Trimmer Foreman	1	
Tree Trimmer Helper	1	
Meter Reader	2	
	<hr/>	<hr/>
Total Electric utility fund employees	34	
	<hr/>	<hr/>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2008

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
1965 sewer system fund:	ESG	
Total 1965 Sewer system fund employees	<u>0</u>	<u>0</u>
Solid waste collection fund:		
Assist Superintendent/Sanitation Officer	1	
Knuckleboom Operator	7	
Motor Vehicle Operator	4	
Office assistant	1	
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	<u>1</u>	
Total Solid Waste Employees	<u>24</u>	<u>0</u>
Total Enterprise funds employees	<u>58</u>	<u>0</u>
Total City of Opelika Employees	<u><u>309</u></u>	<u><u>69</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2008

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