

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

RESOLUTION NO. ___-95

ADOPTION OF ANNUAL BUDGET FOR 1995-96

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, 1995, and ending September 30, 1996, 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 Principals, except in cases of changes in compensation to employees 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, 1995.

(7) That the Mayor is hereby authorized to increase appropriated amounts of the various funds by the amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the Council

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meetings has indicated approval.

ADOPTED and APPROVED by the City Council of the City of Opelika on this the ___th day of September, 1995.

J. Miles Thomas, Council President
City of Opelika

ATTEST:

Zane E. Burleson, City Clerk
City of Opelika

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August 28, 1995

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, 1996, is hereby submitted. This report includes a budget for the General Fund, Seven cent Gasoline Tax Fund, Four cent Gasoline Tax Fund, Community Development Fund, and Storm Sewer Drainage Fund. The debt service funds and the trust and agency funds are not included in this report since indenture 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, Housing Authority, Industrial Development Board, Downtown Redevelopment Authority, Main Street, Incorporated, Indian Pines Recreation Authority, Incorporated, Medical Clinic Board, Lee/Russell Council of Governments and area Agency on Aging, Ambulance Advisory Board, and the Water Works 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 principals. The Mayor, as he determines necessary, reviews and adjusts each department's budget requests. In July, the Mayor presents his proposed budget to the City Council.

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

BACKGROUND INFORMATION

The City of Opelika, located in east central Alabama, is a modern, well established city with a population of approximately 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 32,000) 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

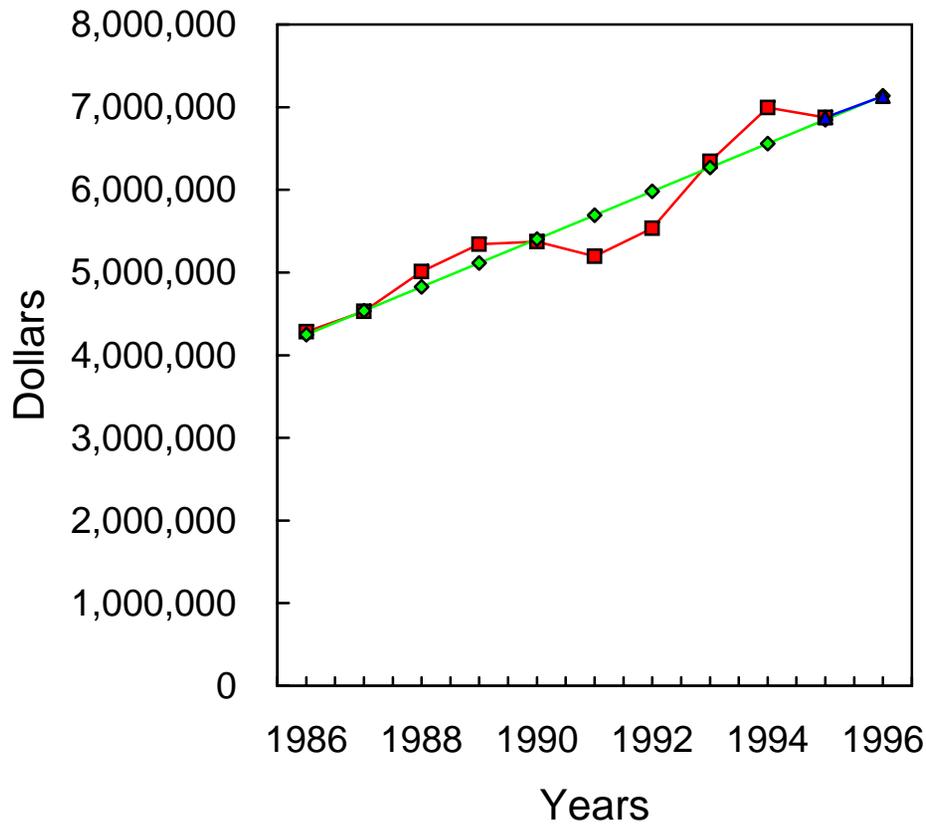
The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 1996. To help us project the major revenue classifications of general sales and use tax, gasoline tax, occupational license fees, and business license fees for fiscal year ending September 30, 1996, 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 state government collects Opelika's general sales and use tax. Each month the state sends Opelika it's portion of the sales and use tax collections minus an administrative fee. The sales and use tax revenue forecast for fiscal year ending September 30, 1996 is \$7,135,000. This is a decrease of .3 percent from the previous year's forecast.

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

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Sales and Use Tax



—■— Actual —◆— Projected —▲— Forecast

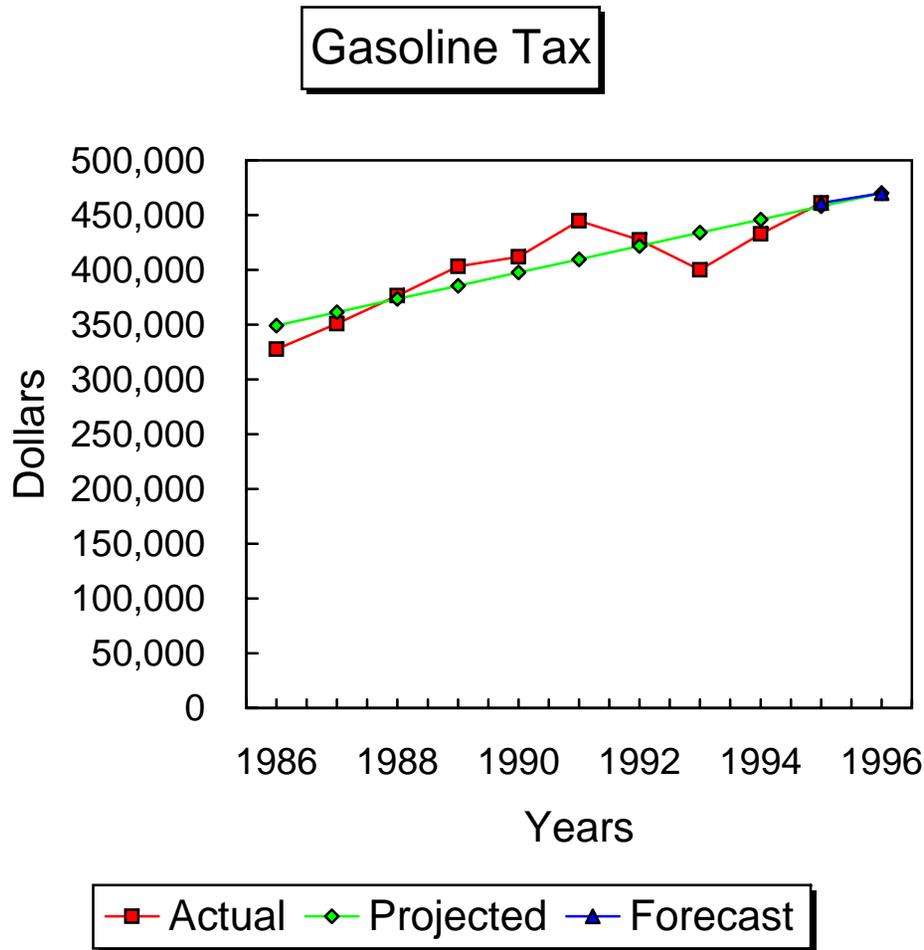
| Year | Sales Tax ** | Ycalc | % Increase |
|--------|--------------|-----------|------------|
| X | Y | | |
| 1986 | 4,284,430 | 4,249,999 | |
| 1987 | 4,531,529 | 4,538,548 | 5.77% |
| 1988 | 5,010,574 | 4,827,098 | 10.57% |
| 1989 | 5,340,419 | 5,115,648 | 6.58% |
| 1990 | 5,374,910 | 5,404,198 | 0.65% |
| 1991 | 5,195,473 | 5,692,747 | -3.34% |
| 1992 | 5,536,335 | 5,981,297 | 6.56% |
| 1993 | 6,344,379 | 6,269,847 | 14.60% |
| 1994 | 6,993,078 | 6,558,397 | 10.22% |
| 1995 * | 6,873,600 | 6,846,947 | -1.71% |
| 1996 | | 7,135,496 | 3.81% |

| Forecast: | |
|--|------------------|
| Projection | 7,135,496 |
| Adjustment: | 0 |
| | <u>7,135,496</u> |
| Forecast rounded to nearest thousand | <u>7,135,000</u> |
| Previous year's forecast | <u>7,160,000</u> |
| Percent increase (decrease) from previous year's forecast | <u>-0.3%</u> |

* Revised Sales and use tax projection based on April 1995.
** Original data adjusted for tax rate changes in 1986 and 1991.

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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, 1996 is \$470,000. This is a 2 percent increase over the previous year's forecast.



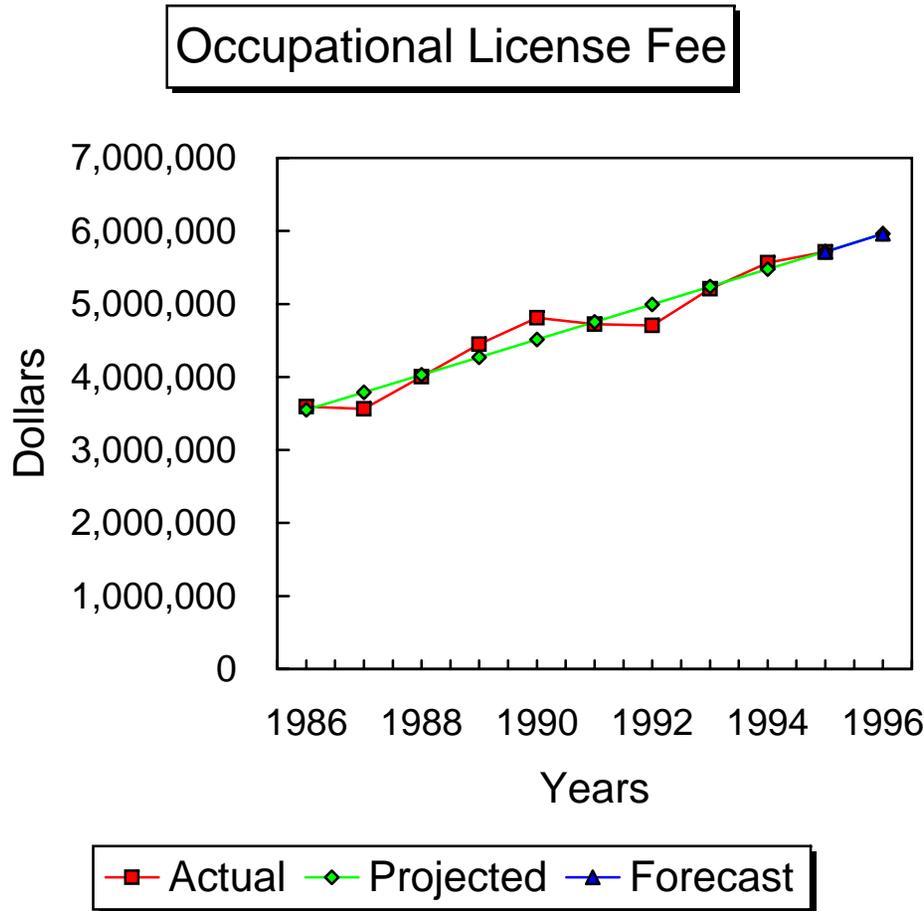
| Year | Gasoline Tax ** | | % Increase |
|--------|-----------------|---------|------------|
| | X | Y | |
| 1986 | 327,756 | 349,253 | |
| 1987 | 350,922 | 361,341 | 7.07% |
| 1988 | 376,576 | 373,428 | 7.31% |
| 1989 | 403,318 | 385,516 | 7.10% |
| 1990 | 412,000 | 397,604 | 2.15% |
| 1991 | 444,833 | 409,692 | 7.97% |
| 1992 | 427,231 | 421,780 | -3.96% |
| 1993 | 399,923 | 433,868 | -6.39% |
| 1994 | 432,921 | 445,955 | 8.25% |
| 1995 * | 461,000 | 458,043 | 6.49% |
| 1996 | | 470,131 | 1.98% |

| Forecast: | |
|--|----------------|
| Projection | 470,131 |
| Adjustment: | 0 |
| Forecast | <u>470,131</u> |
| Forecast rounded to nearest thousand | <u>470,000</u> |
| Previous year's forecast | <u>461,000</u> |
| Percent increase (decrease) from previous year's forecast | <u>2.0%</u> |

* Revised Gasoline tax projection based on April 1995.
** Original data adjusted for a tax rate change in 1990.

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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 forecast for fiscal year ending September 30, 1996 is \$5,960,000. This is a 3.3 percent increase over the previous year's projection.



| Year | Occupation Fee ** | | % Increase |
|--------|-------------------|-----------|------------|
| | X | Y | |
| 1986 | 3,595,865 | 3,548,288 | |
| 1987 | 3,561,192 | 3,789,460 | -0.96% |
| 1988 | 4,002,512 | 4,030,631 | 12.39% |
| 1989 | 4,450,073 | 4,271,803 | 11.18% |
| 1990 | 4,808,621 | 4,512,975 | 8.06% |
| 1991 | 4,724,574 | 4,754,146 | -1.75% |
| 1992 | 4,707,055 | 4,995,318 | -0.37% |
| 1993 | 5,207,250 | 5,236,489 | 10.63% |
| 1994 | 5,566,164 | 5,477,661 | 6.89% |
| 1995 * | 5,712,300 | 5,718,833 | 2.63% |
| 1996 | | 5,960,004 | 4.34% |

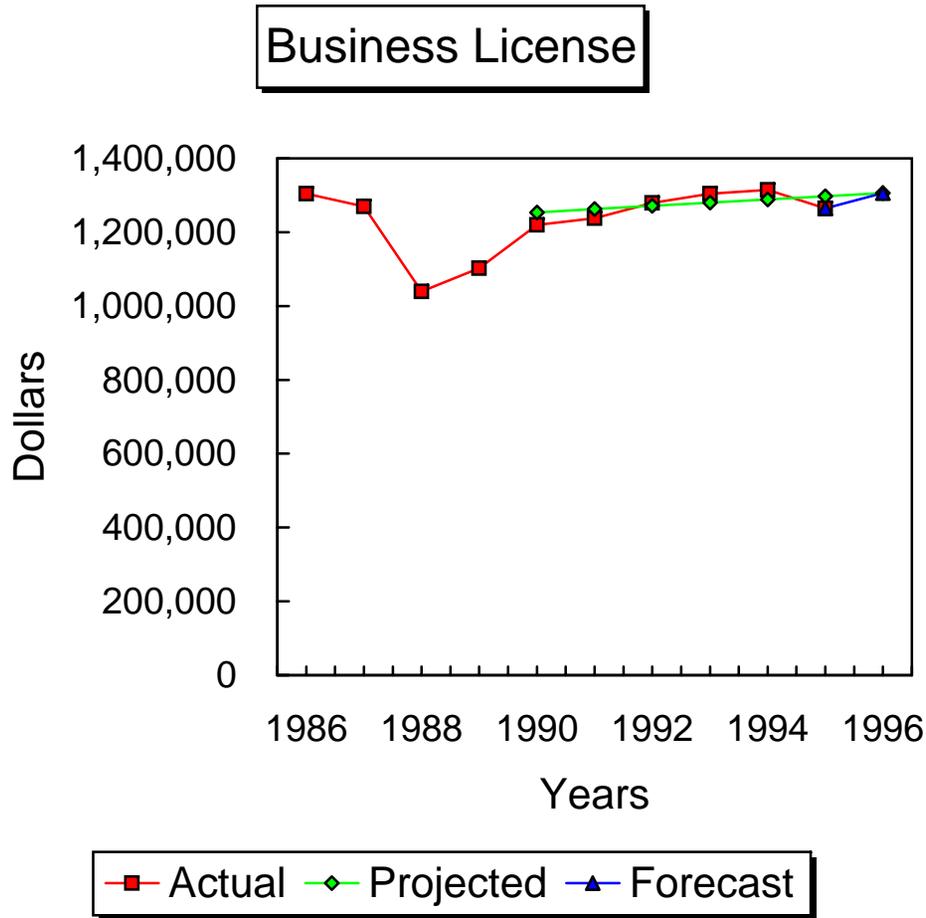
| Forecast: | | |
|--------------------------------------|--|-----------|
| Projection | | 5,960,004 |
| Adjustment: | | 0 |
| | | 5,960,004 |
| | | 5,960,000 |
| Forecast rounded to nearest thousand | | 5,960,000 |
| Previous year's forecast | | 5,770,000 |
| Percent increase (decrease) | | |
| from previous year's forecast | | 3.3% |

* Revised Occupation fee projection based on April 1995.

** Original data adjusted for a tax rate change in 1991.

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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 forecast for fiscal year ending September 30, 1996 is \$1,306,000. This is a 2.5 percent decrease from the previous year's projection.



| Year | Business License | Ycalc | % Increase |
|--------|------------------|-----------|------------|
| X | Y | | |
| 1986 | 1,304,324 | a | |
| 1987 | 1,269,871 | a | -2.64% |
| 1988 | 1,039,303 | a | -18.16% |
| 1989 | 1,102,024 | a | 6.03% |
| 1990 | 1,219,502 | 1,253,739 | 10.66% |
| 1991 | 1,237,939 | 1,262,513 | 1.51% |
| 1992 | 1,279,300 | 1,271,287 | 3.34% |
| 1993 | 1,304,350 | 1,280,061 | 1.96% |
| 1994 | 1,314,517 | 1,288,835 | 0.78% |
| 1995 * | 1,264,200 | 1,297,609 | -3.83% |
| 1996 | | 1,306,383 | 3.34% |

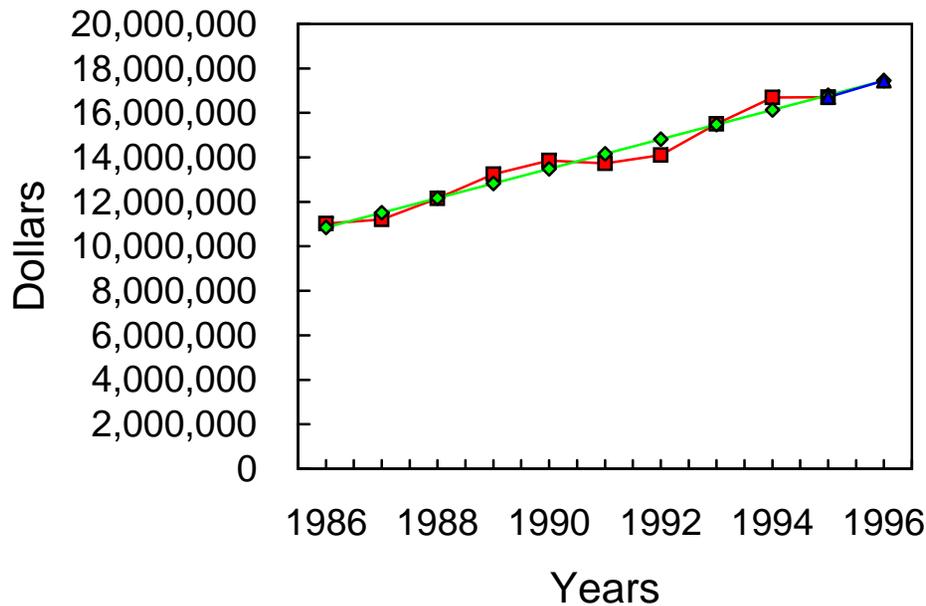
| Forecast: | |
|--|------------------|
| Projection | 1,306,383 |
| Adjustment: | 0 |
| Forecast | <u>1,306,383</u> |
| Forecast rounded to nearest thousand | <u>1,306,000</u> |
| Previous year's forecast | <u>1,340,000</u> |
| Percent increase (decrease) from previous year's forecast | <u>-2.5%</u> |

* Revised Business License projection based on April 1995.
a Not included in regression computations

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Judgmental forecasting was used to project all the other general fund revenue items. These forecasts for the other revenue items are based on the fiscal year ending September 30, 1994 actual amounts and/or the fiscal year ending September 30, 1995 projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 1996 is \$17,695,712. This is a 1.8 percent increase over the previous year's forecast. Linear regression was used to check the reasonableness of the total general fund revenue forecast. The regression differed from the forecast by \$81,288. This indicates that the overall forecast of general fund revenues appears reasonable.

General Fund Total Revenues



■ Actual
 ◆ Projected
 ▲ Forecast

| Year | Total Revenues | Ycalc | % Increase |
|--|----------------|------------|------------|
| X | Y | | |
| 1986 | 11,022,164 | 10,852,755 | |
| 1987 | 11,205,069 | 11,512,750 | 1.66% |
| 1988 | 12,151,267 | 12,172,726 | 8.44% |
| 1989 | 13,236,910 | 12,832,701 | 8.93% |
| 1990 | 13,863,485 | 13,492,677 | 4.73% |
| 1991 | 13,730,157 | 14,152,653 | -0.96% |
| 1992 | 14,098,776 | 14,812,628 | 2.68% |
| 1993 | 15,509,371 | 15,472,604 | 10.01% |
| 1994 | 16,698,459 | 16,132,579 | 7.67% |
| 1995 * | 16,710,991 | 16,792,555 | 0.08% |
| 1996 | | 17,452,530 | 4.44% |
| Forecast: | | | |
| Projection | | 17,452,530 | |
| Adjustment: | | 0 | |
| | | 17,452,530 | |
| | | 17,453,000 | |
| Regression rounded to nearest thousand | | 17,453,000 | |
| Previous year's forecast | | 17,026,000 | |
| Percent increase (decrease) | | | |
| from previous year's forecast | | | 2.5% |
| * Revised Total Revenues projection based on April 1995. | | | |

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The total revenue historical data on the previous page does not include interest revenue, sales of fixed assets, and other items that are one time occurrences. In addition, the historical data has 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.

| | General Fund | | | |
|---|---------------------|---------------------|-----------------------|-----------------------|
| | 1994-95 Forecast | 1995-96 Forecast | 1995-96 Regression | 1995-96 Difference |
| Total revenues excluding interest, fixed assets, other one time occurrences | 17,115,500 | 17,371,712 | 17,453,000 | 81,288 |
| Interest revenue | 275,000 | 324,000 | 324,000 | 0 |
| Other | | | | 0 |
| | 17,390,500 | 17,695,712 | 17,777,000 | 81,288 |
| 1995-96 total revenue forecast including interest | | | | 17,695,712 |
| 1994-95 total revenue forecast including interest | | | | 17,390,500 |
| Percent increase (decrease) from previous year's forecast | | | | 1.8% |

The Four cent Gasoline tax Fund projection for fiscal year ending September 30, 1996 is \$54,000. This is a 1.9 percent increase over the previous year's projection. This judgmental forecast is based on actual revenues of 55,099 and 53,000 in fiscal year ending September 30, 1994 and 1995 respectively. This fund includes the Five cent Gasoline Tax for which receipts began in 1992.

The Seven cent Gasoline tax Fund projection for fiscal year ending September 30, 1996 is \$72,000. This is a 1.4 percent decrease over the previous year's projection. This forecast consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest. The seven cent gasoline tax projection of 60,000 is based on actual revenues of 59,317 and 58,000 in fiscal year ending September 30, 1994 and 1995

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respectively. The petroleum inspection fee projection of \$12,000 is based on actual revenues of 11,894 and 12,000 in fiscal year ending September 30, 1994 and 1995 respectively. The interest projection of \$0 is based on the assumption that the gas tax funds will be spent early in the year.

The Electric Utility Fund (Light and Power), electric sales, purchased power adjustment, and power cost are projected based on September 30, 1994, actual results for the fiscal year then ended. The difference in actual results for September 30, 1994 and the budget forecast for September 30, 1996, is due to a budget increase in electricity provided to City departments for 1996 and also due to rounding.

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

| | Electric Utility Fund | | | | |
|--|------------------------------|------------|------------|------------|------------|
| | 1996 | 1995 | 1994 | 1993 | 1992 |
| Electric Charges for Services | 16,928,375 | 16,277,700 | 17,200,800 | 16,283,209 | 17,269,482 |
| Cost of power purchased | 12,638,000 | 12,182,000 | 12,471,000 | 12,181,617 | 12,470,550 |
| Electric charges for services in excess of power purchased | 4,290,375 | 4,095,700 | 4,729,800 | 4,101,592 | 4,798,932 |
| Cost of power purchased as a percent of electric charges for services | 74.66% | 74.84% | 72.50% | 74.81% | 72.21% |

The Sewer Fund service charge projection for fiscal year ending September 30, 1996 is \$1,684,000. The 1965 Sewer Fund also includes a budgeted transfer from the General Fund of 64,843. This transfer along with forecasted service charge revenue is necessary to balance sewer fund revenues with sewer fund expenditures. Tap fees are projected to be 4,000. Interest earnings are projected to be 58,000.

The Solid Waste Collection Fund service charge projection for fiscal year ending September 30, 1996 is \$1,285,000. This is a 2.8 percent increase over the previous year's projection. This forecast is based on Solid Waste Collection Fund service charge revenue projection as of April 1995, increased by 2.8 percent, the same percentage that dumping charges are estimated to increase. The Solid Waste Collection Fund also includes a budgeted transfer from the General Fund of 303,848. This transfer along with forecasted service charge revenue is necessary to balance Solid Waste Collection Fund revenues with fund expenditures.

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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.

FORMATION

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 these departments have 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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Organizational Chart

City of Opelika
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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
Data Processing Manager
Personnel/Administration
City Planner
Purchasing Agent
Police Chief
Fire Chief
Director of Engineering
Public Works Director
Library Director
Director of Parks and Recreation
Director of Light and Power

Bobby J. Freeman
J. Miles Thomas
Patricia A. Jones
Clarence Harris, Jr.
Carlton E. Hunley, III
Anne G. Grady
H. Kenneth Wilkes
Lynne R. Thrower
M. Joann Camp
Guy F. Gunter, III
Zane E. Burleson
R. Mitchell Price
Terry M. Moore
John W. Findley, Jr.
Robert G. Shuman
Martin D. Ogren
Ronald F. Dunson
Thomas R. Mangham
Charlie H. Moore, Jr.
Edgar M. Watts
Boalman H. Johnson
Roberta Greene
L. W. Harrelson, Jr.
Mark S. Ennis

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Budget Section

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Budget Overview - All Budgeted Funds

| | Governmental Fund Types | | | Proprietary Fund Type* | Memo Total |
|---|-------------------------|-----------------|------------------|------------------------|-------------------|
| | General Fund | Special Revenue | Capital Projects | Enterprise Funds | |
| Revenues | 17,695,712 | 126,000 | 0 | 20,361,000 | 38,182,712 |
| Non-operating revenues | | | | 333,000 | 333,000 |
| Financing sources | 1,838,058 | 0 | 0 | 376,398 | 2,214,456 |
| Total revenues | 19,533,770 | 126,000 | 0 | 21,070,398 | 40,730,168 |
| Departmental expenditures | 12,943,528 | 126,000 | 0 | 19,310,904 | 32,380,432 |
| Appropriations | 2,569,915 | | | | 2,569,915 |
| Capital outlay | 799,467 | 0 | | | 799,467 |
| Debt service | 2,838,462 | | | | 2,838,462 |
| Non-operating expenses | | | | 765,200 | 765,200 |
| Transfers-out | 382,398 | | | 1,182,310 | 1,564,708 |
| Total expenditures | 19,533,770 | 126,000 | 0 | 21,258,414 | 40,918,184 |
| Total revenues over (under) total expenditures | 0 | 0 | 0 | (188,016) | (188,016) |

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Budget Overview - All Budgeted Funds (continued)

| | Governmental Fund Types | | | Proprietary Fund Type* | Memo Total |
|---|-------------------------|-----------------|------------------|------------------------|------------|
| | General Fund | Special Revenue | Capital Projects | Enterprise Funds | |
| Adjustments to obtain estimated funds flow: | | | | | |
| Add: | | | | | |
| Depreciation | | | | 1,550,000 | 1,550,000 |
| Subtract: | | | | | |
| Fixed Assets | | | | 36,984 | 36,984 |
| System Expansion | | | | 450,000 | 450,000 |
| Debt principal payments | | | | 875,000 | 875,000 |
| | | | | | |
| Projected increase or (decrease) in funds | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

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

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General Fund

The General Fund is used for all sources and uses of financial resources applicable to the general operations of the City of Opelika. All general operating revenues which are not restricted as to use are budgeted in the General Fund.

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| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Governmental Funds: | | | | | |
| General Fund: | | | | | |
| Revenues: | | | | | |
| Taxes: | | | | | |
| Sales | <u>5,536,335</u> | <u>6,344,379</u> | <u>6,993,078</u> | <u>7,160,000</u> | <u>7,135,000</u> |
| Property: | | | | | |
| Property | 937,555 | 967,069 | 1,025,707 | 1,125,000 | 1,182,000 |
| Payments in lieu of taxes | 57,307 | 57,407 | 54,390 | 56,000 | 55,000 |
| | <u>994,862</u> | <u>1,024,476</u> | <u>1,080,097</u> | <u>1,181,000</u> | <u>1,237,000</u> |
| Other: | | | | | |
| Gasoline | 427,231 | 399,923 | 432,951 | 461,000 | 470,000 |
| Cigarette | 110,755 | 114,039 | 116,413 | 114,000 | 113,000 |
| Rental | 91,933 | 165,619 | 186,323 | 170,000 | 204,000 |
| Wine | 7,713 | 6,622 | 6,191 | 7,000 | 6,000 |
| | <u>637,632</u> | <u>686,203</u> | <u>741,878</u> | <u>752,000</u> | <u>793,000</u> |
| Total taxes | <u>7,168,829</u> | <u>8,055,058</u> | <u>8,815,053</u> | <u>9,093,000</u> | <u>9,165,000</u> |
| Special assessments: | <u>8,506</u> | <u>8,506</u> | <u>1,049</u> | <u>8,500</u> | <u>0</u> |
| Licenses and permits: | | | | | |
| Occupational | <u>4,707,055</u> | <u>5,207,250</u> | <u>5,566,164</u> | <u>5,770,000</u> | <u>5,956,000</u> |
| Business: | | | | | |
| General | 1,279,300 | 1,304,350 | 1,375,921 | 1,340,000 | 1,370,000 |
| Lodging | 67,951 | 73,432 | 76,083 | 75,000 | 60,000 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Franchise fee | 58,993 | 58,437 | 60,414 | 60,000 | 60,000 |
| | <u>1,406,244</u> | <u>1,436,219</u> | <u>1,512,418</u> | <u>1,475,000</u> | <u>1,490,000</u> |
| Animal | 2,951 | 5 | 0 | 0 | 0 |
| Permits and inspections | 59,532 | 58,758 | 47,599 | 59,000 | 48,000 |
| | <u>6,175,782</u> | <u>6,702,232</u> | <u>7,126,181</u> | <u>7,304,000</u> | <u>7,494,000</u> |
| Total licenses and permits | | | | | |
| Intergovernmental revenue: | | | | | |
| Shared county revenue: | | | | | |
| Motor vehicle license | 65,513 | 63,240 | 73,534 | 66,000 | 87,000 |
| Shared state revenue: | | | | | |
| Bank excise tax | 90,746 | 118,545 | 91,866 | 120,000 | 92,000 |
| Share of liquor tax profits | 50,648 | 51,361 | 39,262 | 54,000 | 37,000 |
| | <u>141,394</u> | <u>169,906</u> | <u>131,128</u> | <u>174,000</u> | <u>129,000</u> |
| Other: | | | | | |
| Grants | 0 | 3,000 | 2,500 | 0 | 0 |
| Lee County | 8,000 | 8,000 | 10,719 | 8,000 | 8,000 |
| | <u>8,000</u> | <u>11,000</u> | <u>13,219</u> | <u>8,000</u> | <u>8,000</u> |
| | <u>214,907</u> | <u>244,146</u> | <u>217,881</u> | <u>248,000</u> | <u>224,000</u> |
| Total intergovernmental revenue | | | | | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

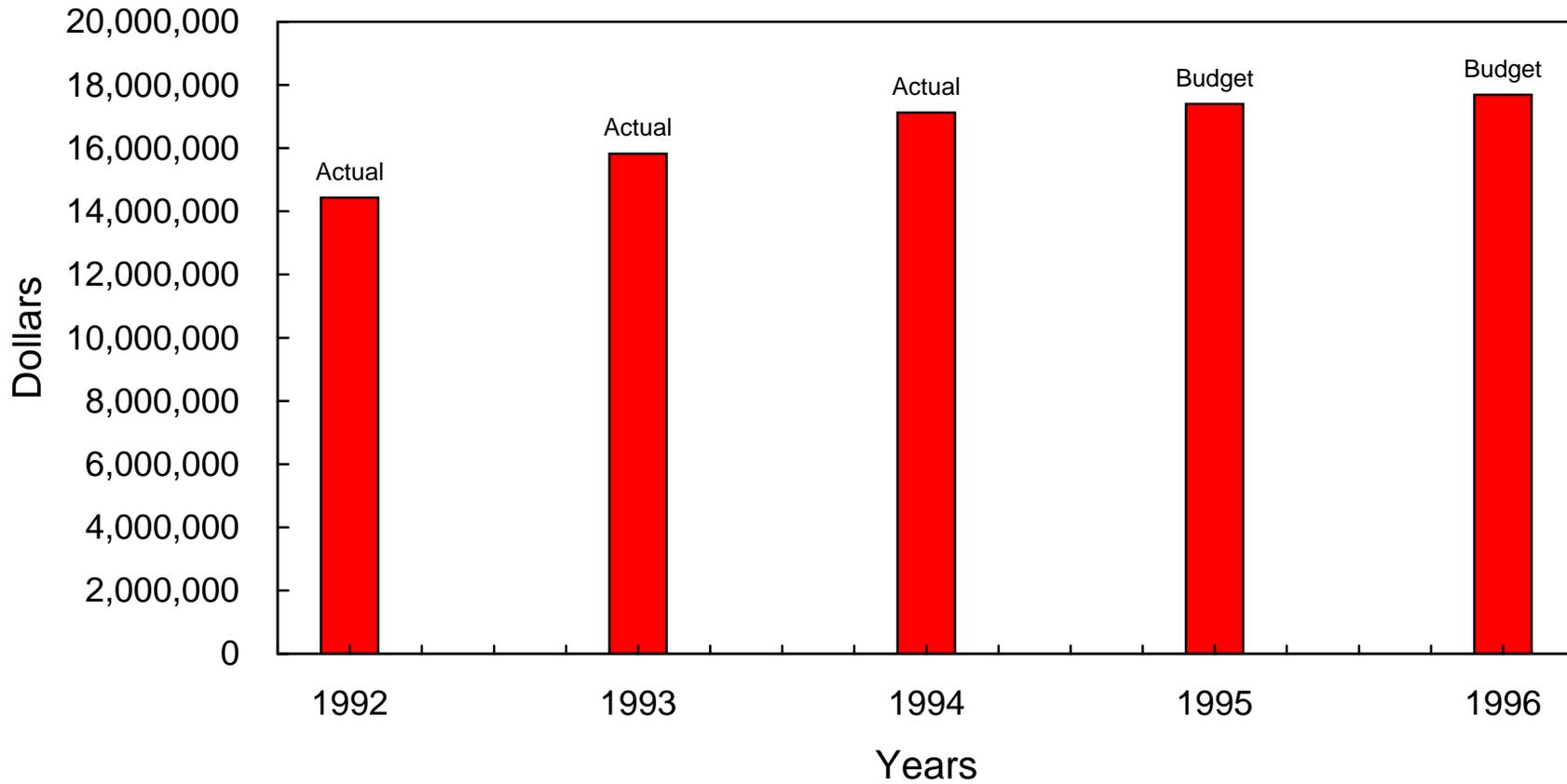
| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|----------------|----------------|----------------|----------------|----------------|
| Charges for services: | | | | | |
| Public safety: | | | | | |
| Opelika City Board of Education | 18,000 | 0 | 0 | 0 | 0 |
| Housing authority | 91,219 | 65,524 | 92,447 | 0 | 18,000 |
| Towing, firecalls, and fire training | 2,179 | 1,305 | 130 | 0 | 0 |
| | <u>111,398</u> | <u>66,829</u> | <u>92,577</u> | <u>0</u> | <u>18,000</u> |
| Public Works: | | | | | |
| Clearing and grading - other governments | 33,810 | 0 | 0 | 0 | 0 |
| Health: | | | | | |
| Graves and monuments | 14,010 | 14,865 | 15,060 | 14,000 | 12,000 |
| Evergreen Cemetery | 2,275 | 3,120 | 2,990 | 2,500 | 0 |
| | <u>16,285</u> | <u>17,985</u> | <u>18,050</u> | <u>16,500</u> | <u>12,000</u> |
| Culture and recreation: | | | | | |
| Entry fees and concessions | 114,128 | 129,053 | 126,092 | 114,712 | 121,712 |
| | <u>114,128</u> | <u>129,053</u> | <u>126,092</u> | <u>114,712</u> | <u>121,712</u> |
| Total charges for service | <u>275,621</u> | <u>213,867</u> | <u>236,719</u> | <u>131,212</u> | <u>151,712</u> |
| Fines and forfeits: | | | | | |
| Public safety: | | | | | |
| Fines and costs | 268,733 | 251,710 | 278,659 | 252,000 | 277,000 |
| Health: | | | | | |
| Animal impoundment | 800 | 0 | 0 | 0 | 0 |
| Culture and recreation: | | | | | |
| Fines | 4,629 | 7,062 | 9,693 | 0 | 0 |
| | <u>4,629</u> | <u>7,062</u> | <u>9,693</u> | <u>0</u> | <u>0</u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total fines and forfeits | 274,162 | 258,772 | 288,352 | 252,000 | 277,000 |
| Miscellaneous revenues: | | | | | |
| Interest earnings | 190,364 | 249,640 | 323,883 | 275,000 | 324,000 |
| Other: | | | | | |
| Rental income | 4,800 | 23,643 | 14,329 | 23,500 | 14,000 |
| Contributions | 9,229 | 15,494 | 34,186 | 15,250 | 12,000 |
| Cemetery lots | 17,449 | 17,115 | 37,515 | 18,000 | 12,000 |
| Miscellaneous | 92,519 | 39,059 | 30,490 | 31,000 | 22,000 |
| | <u>123,997</u> | <u>95,311</u> | <u>116,520</u> | <u>87,750</u> | <u>60,000</u> |
| Total miscellaneous revenues | 314,361 | 344,951 | 440,403 | 362,750 | 384,000 |
| Total revenues | <u>14,432,168</u> | <u>15,827,532</u> | <u>17,125,638</u> | <u>17,399,462</u> | <u>17,695,712</u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

General Fund
Total Revenues



City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | <u>Actual</u> 1992 | <u>Actual</u> 1993 | <u>Actual</u> 1994 | <u>Budget</u> 1995 | <u>Budget</u> 1996 |
|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Mayor | | | | | |
| Personal services | 83,966 | 89,562 | 85,222 | 88,581 | 90,711 |
| Other | 25,663 | 11,206 | 14,617 | 22,962 | 23,432 |
| Total mayor | <u>109,629</u> | <u>100,768</u> | <u>99,839</u> | <u>111,543</u> | <u>114,143</u> |
| Administration: | | | | | |
| Personal services | 104,592 | 54,983 | 58,890 | 60,619 | 64,187 |
| Other | 145,238 | 174,197 | 100,059 | 138,447 | 104,233 |
| Services provided to other funds | 0 | 0 | 0 | 0 | 0 |
| Total administration | <u>249,830</u> | <u>229,180</u> | <u>158,949</u> | <u>199,066</u> | <u>168,420</u> |
| Legislative - City Clerk: | | | | | |
| Personal services | 127,292 | 128,617 | 131,848 | 148,358 | 140,826 |
| Other | 199,268 | 154,939 | 183,391 | 286,361 | 216,348 |
| Services provided to other funds | (1,450) | 0 | 0 | 0 | 0 |
| Total legislative | <u>325,110</u> | <u>283,556</u> | <u>315,239</u> | <u>434,719</u> | <u>357,174</u> |
| Other: | | | | | |
| Revenue: | | | | | |
| Personal services | 254,925 | 303,253 | 325,542 | 339,408 | 351,586 |
| Other | 78,180 | 98,146 | 144,256 | 160,252 | 91,384 |
| Services provided to other funds | (225,162) | (224,753) | (224,864) | (234,759) | (240,287) |
| | <u>107,943</u> | <u>176,646</u> | <u>244,934</u> | <u>264,901</u> | <u>202,683</u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Accounting: | | | | | |
| Personal services | 139,611 | 162,052 | 146,150 | 151,579 | 183,329 |
| Other | 42,214 | 45,061 | 47,454 | 75,460 | 61,700 |
| Services provided to other funds | (66,876) | (61,194) | (48,446) | (72,254) | (65,916) |
| | <u>114,949</u> | <u>145,919</u> | <u>145,158</u> | <u>154,785</u> | <u>179,113</u> |
| Data Processing: | | | | | |
| Personal services | 97,371 | 113,965 | 108,373 | 156,121 | 164,591 |
| Other | 99,024 | 102,410 | 102,610 | 117,566 | 137,164 |
| Services provided to other funds | (100,984) | (109,930) | (117,508) | (151,124) | (150,280) |
| | <u>95,411</u> | <u>106,445</u> | <u>93,475</u> | <u>122,563</u> | <u>151,475</u> |
| Judicial: | | | | | |
| Personal services | 164,442 | 164,132 | 172,509 | 179,419 | 190,015 |
| Other | 40,655 | 53,016 | 64,910 | 82,820 | 79,525 |
| | <u>205,097</u> | <u>217,148</u> | <u>237,419</u> | <u>262,239</u> | <u>269,540</u> |
| Personnel administration: | | | | | |
| Personal services | 66,495 | 67,125 | 70,769 | 73,498 | 76,660 |
| Other | 5,640 | 11,824 | 7,430 | 15,345 | 17,270 |
| | <u>72,135</u> | <u>78,949</u> | <u>78,199</u> | <u>88,843</u> | <u>93,930</u> |

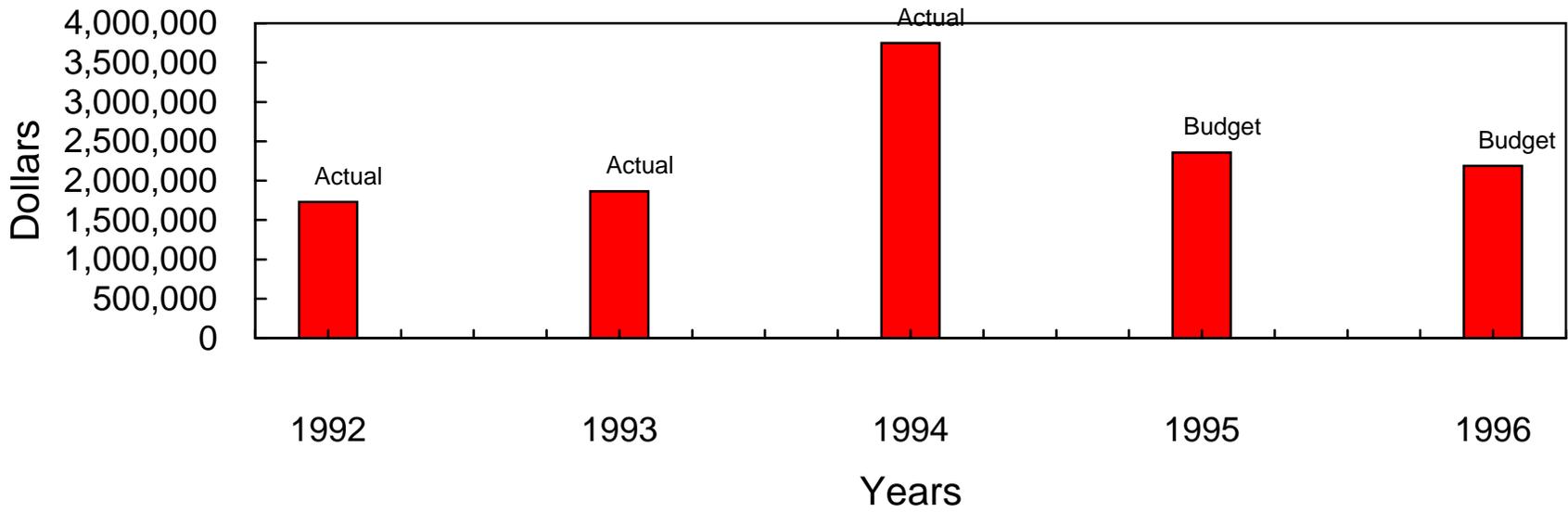
**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|----------------|----------------|------------------|----------------|----------------|
| Planning: | | | | | |
| Personal services | 59,509 | 85,913 | 113,990 | 166,506 | 107,310 |
| Other | 16,260 | 50,702 | 112,103 | 31,460 | 26,384 |
| Services provided to other funds | 0 | 0 | 0 | 0 | 0 |
| | <u>75,769</u> | <u>136,615</u> | <u>226,093</u> | <u>197,966</u> | <u>133,694</u> |
| Purchasing: | | | | | |
| Personal services | 139,089 | 146,375 | 150,514 | 160,428 | 167,822 |
| Other | 20,922 | 14,280 | 12,720 | 16,629 | 16,386 |
| Services provided to other funds | (50,134) | (58,157) | (54,735) | (57,051) | (49,876) |
| | <u>109,877</u> | <u>102,498</u> | <u>108,499</u> | <u>120,006</u> | <u>134,332</u> |
| Nondepartmental: | | | | | |
| Auburn-Opelika Airport | 26,296 | 24,225 | 19,275 | 19,276 | 19,276 |
| Lee County Area Council of Governments | 49,000 | 51,132 | 51,132 | 51,132 | 51,132 |
| Opelika Chamber of Commerce | 72,500 | 72,500 | 72,500 | 100,000 | 82,650 |
| Opelika Industrial Development Board | 90,150 | 110,150 | 1,868,691 | 200,650 | 200,000 |
| Lee County Extension Service | 9,500 | 9,500 | 9,500 | 9,504 | 9,504 |
| Main Street, Inc. | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Downtown Redevelopment Authority | 0 | 0 | 0 | 0 | 5,000 |
| Minority Business Development Center | 3,934 | 5,233 | 7,117 | 6,696 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| | <u>265,380</u> | <u>286,740</u> | <u>2,042,215</u> | <u>401,258</u> | <u>381,562</u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Total other | 1,046,561 | 1,250,960 | 3,175,992 | 1,612,561 | 1,546,329 |
| Total general government | 1,731,130 | 1,864,464 | 3,750,019 | 2,357,889 | 2,186,066 |

**General Fund
General Government**



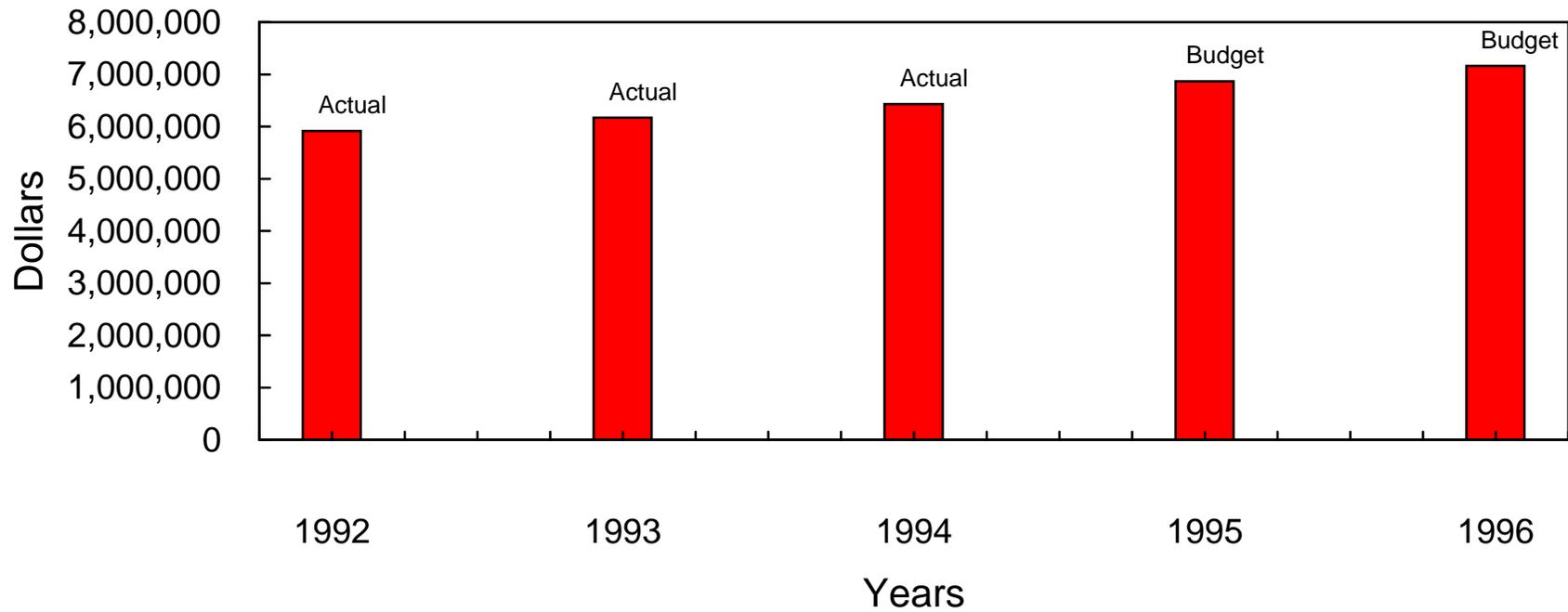
City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|
| Public safety: | | | | | |
| Police: | | | | | |
| Personal services | 2,961,502 | 3,081,601 | 3,205,794 | 3,344,963 | 3,712,856 |
| Other | 554,630 | 612,475 | 624,989 | 718,835 | 599,085 |
| Services provided other funds | 0 | 0 | 0 | 0 | 0 |
| Total police | <u>3,516,132</u> | <u>3,694,076</u> | <u>3,830,783</u> | <u>4,063,798</u> | <u>4,311,941</u> |
| Fire: | | | | | |
| Personal services | 2,006,920 | 2,037,561 | 2,147,386 | 2,279,689 | 2,359,910 |
| Other | 293,303 | 333,641 | 354,790 | 384,220 | 301,888 |
| Total fire | <u>2,300,223</u> | <u>2,371,202</u> | <u>2,502,176</u> | <u>2,663,909</u> | <u>2,661,798</u> |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| National Guard | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| Juvenile Court | 15,300 | 15,300 | 15,300 | 15,300 | 15,300 |
| Lee County Civil Defense | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Ambulance service | 77,500 | 83,500 | 77,500 | 114,100 | 166,300 |
| Total other | <u>100,400</u> | <u>106,400</u> | <u>100,400</u> | <u>137,000</u> | <u>189,200</u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|---------------------|----------------|----------------|----------------|----------------|----------------|
| Total public safety | 5,916,755 | 6,171,678 | 6,433,359 | 6,864,707 | 7,162,939 |

**General Fund
Public Safety**



City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Public Works: | | | | | |
| Highways and streets: | | | | | |
| Personal services | 517,788 | 453,623 | 480,798 | 525,520 | 603,538 |
| Other | 234,388 | 151,050 | 111,965 | 252,445 | 200,945 |
| | <u>752,176</u> | <u>604,673</u> | <u>592,763</u> | <u>777,965</u> | <u>804,483</u> |
| Engineering: | | | | | |
| Personal services | 282,283 | 311,805 | 320,967 | 357,778 | 409,004 |
| Other | 48,431 | 50,036 | 61,357 | 86,488 | 68,999 |
| Services provided to other funds | (19,582) | (18,454) | (19,498) | (24,335) | (47,127) |
| | <u>311,132</u> | <u>343,387</u> | <u>362,826</u> | <u>419,931</u> | <u>430,876</u> |
| Other: | | | | | |
| Administration: | | | | | |
| Personal services | 152,943 | 158,197 | 166,059 | 172,487 | 188,560 |
| Other | 22,402 | 22,212 | 29,435 | 34,230 | 29,467 |
| Services provided to other funds | (17,244) | (19,900) | (18,728) | (19,929) | (21,368) |
| | <u>158,101</u> | <u>160,509</u> | <u>176,766</u> | <u>186,788</u> | <u>196,659</u> |
| Cemetery: | | | | | |
| Personal services | 141,408 | 152,093 | 159,622 | 169,764 | 182,180 |
| Other | 31,535 | 19,968 | 23,663 | 44,379 | 36,613 |
| | <u>172,943</u> | <u>172,061</u> | <u>183,285</u> | <u>214,143</u> | <u>218,793</u> |

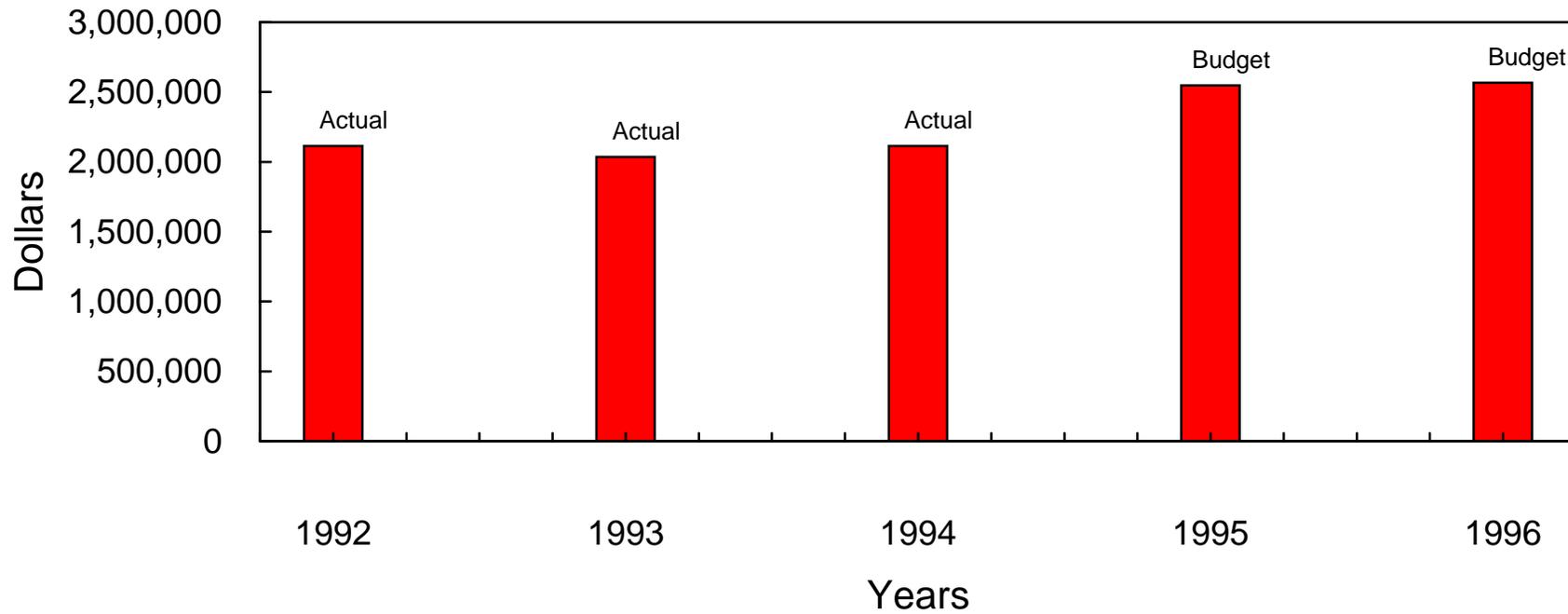
**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
| Automotive shop: | | | | | |
| Personal services | 239,173 | 255,824 | 265,733 | 281,624 | 302,019 |
| Other | 31,155 | 31,919 | 28,364 | 37,280 | 26,705 |
| | <u>270,328</u> | <u>287,743</u> | <u>294,097</u> | <u>318,904</u> | <u>328,724</u> |
| Grounds maintenance: | | | | | |
| Personal services | 117,362 | 123,111 | 148,928 | 174,505 | 183,040 |
| Other | 31,856 | 32,619 | 46,801 | 56,881 | 51,865 |
| | <u>149,218</u> | <u>155,730</u> | <u>195,729</u> | <u>231,386</u> | <u>234,905</u> |
| Building maintenance: | | | | | |
| Personal services | 139,228 | 127,249 | 124,282 | 139,820 | 167,610 |
| Other | 32,920 | 51,561 | 29,775 | 58,926 | 28,968 |
| | <u>172,148</u> | <u>178,810</u> | <u>154,057</u> | <u>198,746</u> | <u>196,578</u> |
| Inspection: | | | | | |
| Personal services | 115,405 | 120,361 | 127,465 | 181,244 | 140,593 |
| Other | 12,732 | 11,676 | 26,550 | 17,691 | 14,246 |
| | <u>128,137</u> | <u>132,037</u> | <u>154,015</u> | <u>198,935</u> | <u>154,839</u> |
| Total other | <u>1,050,875</u> | <u>1,086,890</u> | <u>1,157,949</u> | <u>1,348,902</u> | <u>1,330,498</u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--------------------|----------------|----------------|----------------|----------------|----------------|
| Total public works | 2,114,183 | 2,034,950 | 2,113,538 | 2,546,798 | 2,565,857 |

**General Fund
Public Works**

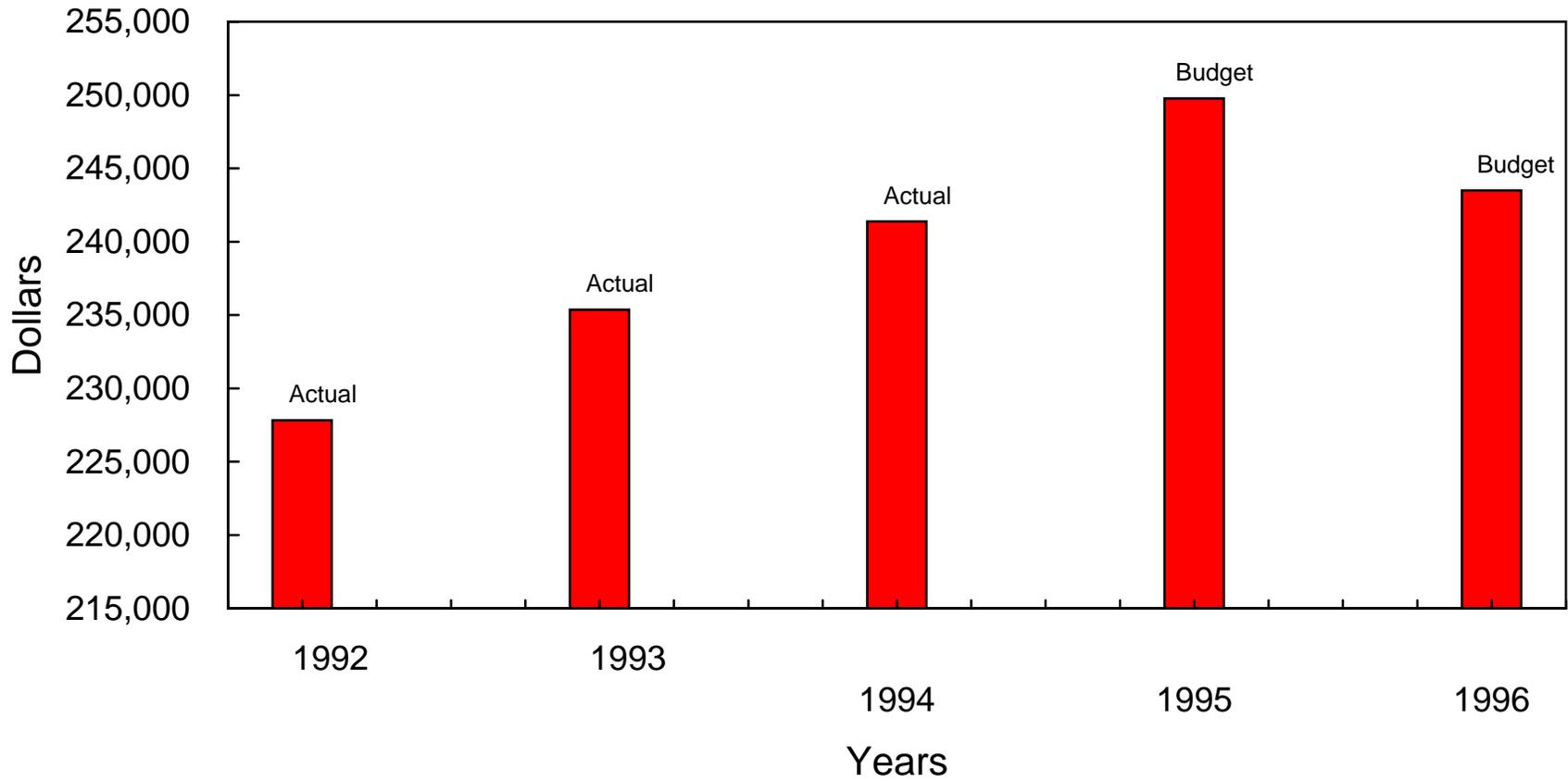


**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|---|----------------|----------------|----------------|----------------|----------------|
| Health: | | | | | |
| Animal control: | | | | | |
| Personal services | 23,093 | 24,648 | 26,587 | 29,662 | 30,846 |
| Other | 4,385 | 5,198 | 6,399 | 10,100 | 7,700 |
| | <u>27,478</u> | <u>29,846</u> | <u>32,986</u> | <u>39,762</u> | <u>38,546</u> |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| Public health | 50,000 | 50,000 | 50,000 | 50,004 | 50,004 |
| Mental health | 100,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Substance abuse | 0 | 50,000 | 50,000 | 50,000 | 50,000 |
| East Alabama Regional Solid Waste Dispos: | 7,847 | 11,511 | 9,389 | 8,000 | 8,000 |
| Valley Haven School | 2,500 | 2,500 | 0 | 2,500 | 2,500 |
| Lee County Humane Society | 40,000 | 40,000 | 40,000 | 39,996 | 42,949 |
| Sickle Cell | 0 | 1,500 | 1,500 | 1,500 | 1,500 |
| Other | 0 | 0 | 7,500 | 8,000 | 0 |
| | <u>200,347</u> | <u>205,511</u> | <u>208,389</u> | <u>210,000</u> | <u>204,953</u> |
| Total health | <u>227,825</u> | <u>235,357</u> | <u>241,375</u> | <u>249,762</u> | <u>243,499</u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

General Fund
Health Expenditures

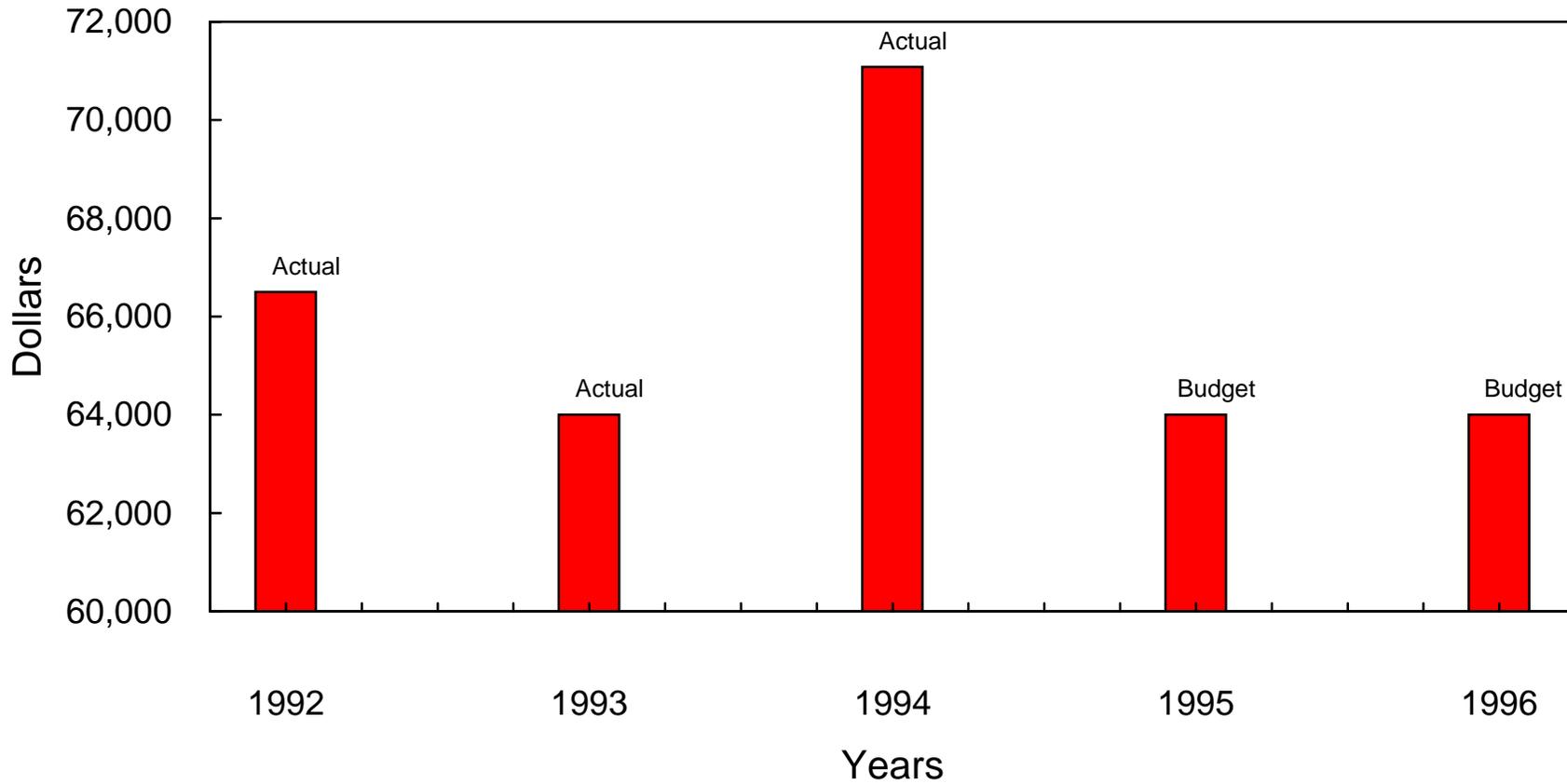


**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|---|----------------|----------------|----------------|----------------|----------------|
| Welfare: | | | | | |
| Other: | | | | | |
| Nondepartmental: | | | | | |
| Senior Aids Society | 5,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| Project Uplift | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| East Alabama Task force for Battered Women | 0 | 0 | 0 | 0 | 0 |
| Boys and Girls Club | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Council on Human Relations | 19,000 | 19,000 | 28,585 | 19,000 | 19,000 |
| Retirees Committee | 2,500 | 2,500 | 0 | 2,500 | 2,500 |
| Total welfare | 66,500 | 64,000 | 71,085 | 64,000 | 64,000 |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

General Fund
Welfare Expenditures

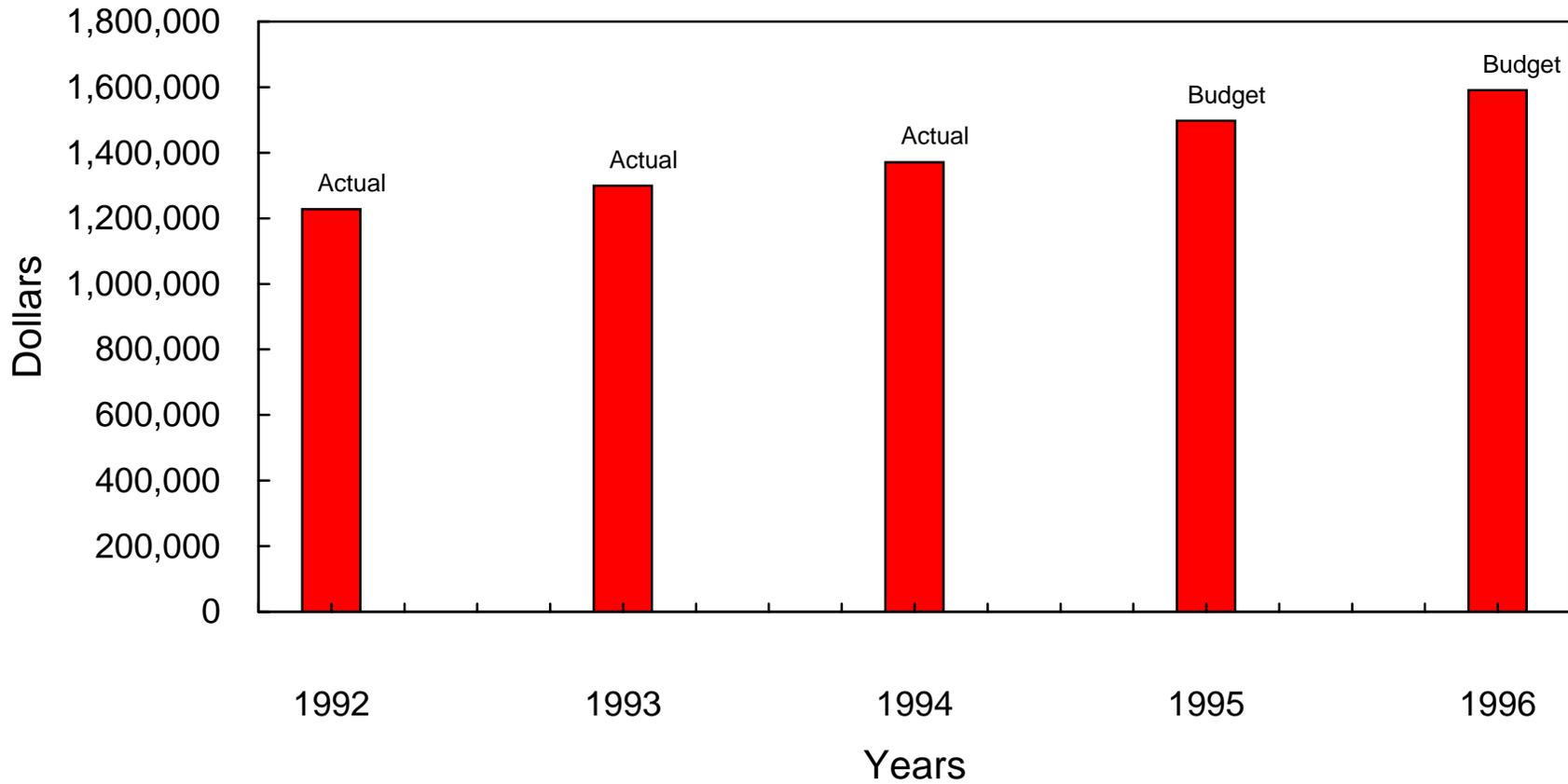


**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Culture and recreation: | | | | | |
| Parks and recreation: | | | | | |
| Personal services | 643,469 | 688,924 | 723,906 | 752,392 | 848,272 |
| Other | 339,168 | 356,857 | 368,933 | 425,920 | 450,819 |
| Total parks and recreation | <u>982,637</u> | <u>1,045,781</u> | <u>1,092,839</u> | <u>1,178,312</u> | <u>1,299,091</u> |
| Library: | | | | | |
| Personal services | 169,381 | 177,171 | 188,315 | 198,957 | 217,502 |
| Other | 41,436 | 46,675 | 58,531 | 91,135 | 44,289 |
| Total library | <u>210,817</u> | <u>223,846</u> | <u>246,846</u> | <u>290,092</u> | <u>261,791</u> |
| Nondepartmental: | | | | | |
| Opelika Tree Commission | 5,200 | 5,200 | 6,721 | 5,200 | 5,200 |
| Beautification Committee | 9,500 | 4,400 | 4,400 | 4,400 | 5,000 |
| Arts Association | 0 | 0 | 0 | 0 | 0 |
| Museum of East Alabama | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total nondepartmental | <u>34,700</u> | <u>29,600</u> | <u>31,121</u> | <u>29,600</u> | <u>30,200</u> |
| Total culture and recreation | <u>1,228,154</u> | <u>1,299,227</u> | <u>1,370,806</u> | <u>1,498,004</u> | <u>1,591,082</u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

General Fund
Culture and Recreation

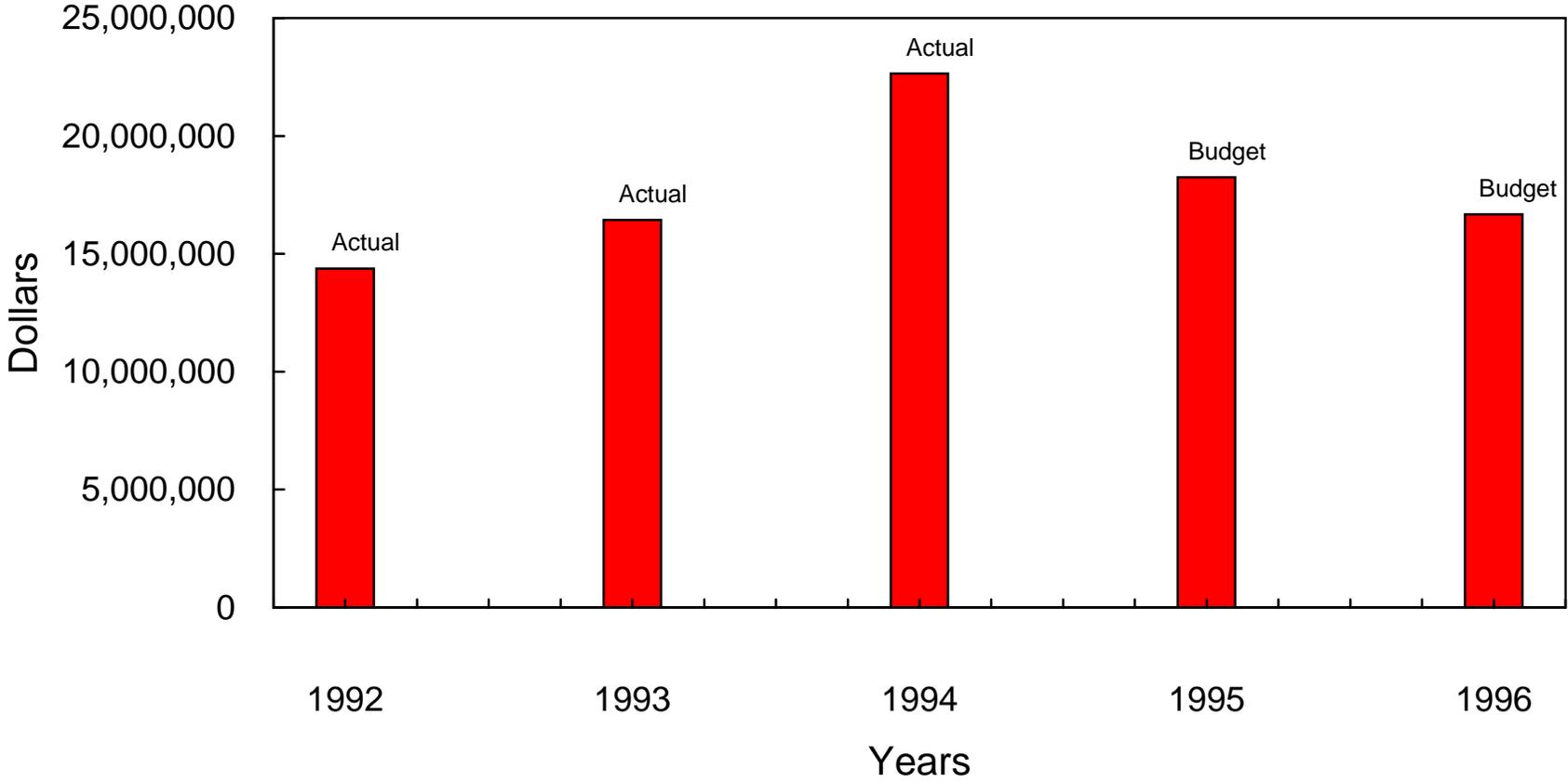


**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|----------------|----------------|----------------|----------------|----------------|
| Education: | 1,709,840 | 1,701,200 | 6,704,200 | 1,704,600 | 1,700,000 |
| Total current expenditures | 12,994,387 | 13,370,876 | 20,684,382 | 15,285,760 | 15,513,443 |
| Capital outlay: | 1,363,522 | 2,789,623 | 1,502,693 | 2,602,435 | 799,467 |
| Debt service: | | | | | |
| Issue cost | 0 | 0 | 103,752 | 0 | 0 |
| Principal | 4,099 | 187,990 | 246,291 | 265,921 | 284,332 |
| Interest | 11,024 | 92,291 | 115,011 | 98,882 | 80,463 |
| | 15,123 | 280,281 | 465,054 | 364,803 | 364,795 |
| Total expenditures | 14,373,032 | 16,440,780 | 22,652,129 | 18,252,998 | 16,677,705 |
| Excess of revenues over (under) expenditures | 59,136 | (613,248) | (5,526,491) | (853,536) | 1,018,007 |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

General Fund
Total Expenditures

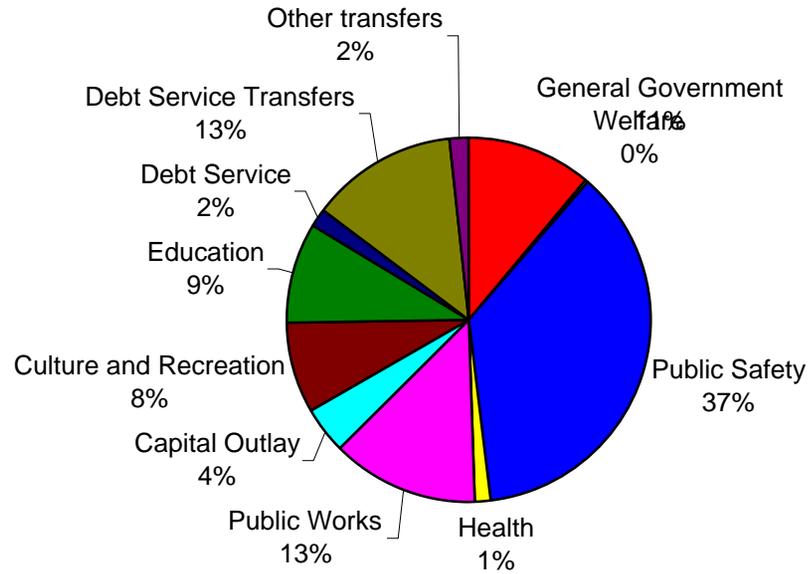


City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|------------------|------------------|------------------|--------------------|--------------------|
| Other financing sources (uses): | | | | | |
| Proceeds from General Long-Term Debt | 150,000 | 2,119,434 | 5,103,752 | 0 | 0 |
| Sales of fixed assets | 10,715 | 78,615 | 289,512 | 69,796 | 640,748 |
| Transfers from Electric Utility Fund | 2,598,040 | 2,045,186 | 2,622,972 | 1,196,350 | 1,182,310 |
| Transfers from Garden Hills Cemetery | | | | | |
| Perpetual Care Trust Fund | 9,916 | 7,983 | 8,266 | 11,000 | 9,000 |
| Transfers from Community Development Fund | 0 | 0 | 0 | 0 | 0 |
| Transfers from General Long-Term Debt | 470 | 409 | 16 | 0 | 6,000 |
| Transfers from Friends of the Lewis E. Cooper, Jr. | | | | | |
| Memorial Library Trust fund | 0 | 0 | 0 | 0 | 0 |
| Transfers to Capital Projects Fund | 0 | 0 | (204,391) | 0 | 0 |
| Transfers to Community Development Fund | 0 | (4,680) | (4,875) | 0 | 0 |
| Transfers to General Obligation Debt Service fund | (345,749) | (673,734) | (502,104) | (1,934,244) | (1,912,217) |
| Transfers to Garden Hills Cemetery | | | | | |
| Perpetual Care Trust Fund | (5,253) | (4,279) | (9,379) | (8,000) | (6,000) |
| Transfers to Solid Waste Collection Fund | (91,342) | (253,823) | (417,773) | (307,133) | (303,848) |
| Transfers to Friends of the Lewis E. Cooper, Jr. | | | | | |
| Memorial Library Trust fund | 0 | 0 | 0 | 0 | 0 |
| Transfers to General Obligation Refunding | | | | | |
| Warrants Debt Service Fund | (389,475) | (441,211) | (433,270) | (77,000) | (449,000) |
| Transfers to 1986 General Obligation School | | | | | |
| Warrants Debt Service Fund | (186,487) | (178,901) | (179,460) | (182,500) | (185,000) |
| Transfers to 1990 GO Storm Sewer Warrants | 0 | 0 | 0 | 0 | 0 |
| Transfers to 1992 GO Capital Project Warrants | 0 | 0 | 0 | 0 | 0 |
| | <u>1,750,835</u> | <u>2,694,999</u> | <u>6,273,266</u> | <u>(1,231,731)</u> | <u>(1,018,007)</u> |
| Total other financing sources (uses): | | | | | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| General Fund: | | | | | |
| Excess of revenues and other sources over (under) expenditures and other uses | 1,809,971 | 2,081,751 | 746,775 | (2,085,267) | 0 |
| Projected fund balance, beginning of year | <u>4,037,389</u> | <u>5,847,360</u> | <u>7,929,111</u> | <u>8,675,886</u> | <u>6,590,619</u> |
| Projected fund balance, end of year | <u><u>5,847,360</u></u> | <u><u>7,929,111</u></u> | <u><u>8,675,886</u></u> | <u><u>6,590,619</u></u> | <u><u>6,590,619</u></u> |



City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

Special Revenue Funds

These include budgets for operating funds which are restricted as to use by the Federal or State governments and special purpose funds established by authority of the City Council.

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.

Community Development - This fund is used to account for the community development block grants that are funding revitalization projects for substandard housing in the government's jurisdiction and other grant revenues for community improvements.

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|-----------------------|-----------------------|----------------------|---------------------|---------------------|
| 7 cent State Gasoline Tax Fund: | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Shared state gasoline tax | 68,963 | 69,604 | 71,211 | 70,000 | 72,000 |
| Miscellaneous: | | | | | |
| Interest | 3,119 | 2,978 | 1,169 | 3,000 | 0 |
| Total revenues | <u>72,082</u> | <u>72,582</u> | <u>72,380</u> | <u>73,000</u> | <u>72,000</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public works | 12,089 | 7,915 | 161,741 | 5,712 | 72,000 |
| Capital outlay | 47,156 | 15,529 | 0 | 123,000 | 0 |
| Excess of revenues over (under) expenditures | 12,837 | 49,138 | (89,361) | (55,712) | 0 |
| Projected fund balance, beginning of year | <u>91,665</u> | <u>104,502</u> | <u>153,640</u> | <u>64,279</u> | <u>8,567</u> |
| Projected fund balance, end of year | <u><u>104,502</u></u> | <u><u>153,640</u></u> | <u><u>64,279</u></u> | <u><u>8,567</u></u> | <u><u>8,567</u></u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| 4 cent State Gasoline Tax Fund: | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Shared state gasoline tax | 36,218 | 50,639 | 52,048 | 52,000 | 51,000 |
| Miscellaneous: | | | | | |
| Interest | 1,118 | 1,976 | 3,051 | 1,000 | 3,000 |
| Other | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total revenues | <u>37,336</u> | <u>52,615</u> | <u>55,099</u> | <u>53,000</u> | <u>54,000</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public works | <u>3,889</u> | <u>19,950</u> | <u>4,806</u> | <u>69,000</u> | <u>54,000</u> |
| Excess of revenues over (under) expenditures | 33,447 | 32,665 | 50,293 | (16,000) | 0 |
| Projected fund balance, beginning of year | <u>15,950</u> | <u>49,397</u> | <u>82,062</u> | <u>132,355</u> | <u>116,355</u> |
| Projected fund balance, end of year | <u><u>49,397</u></u> | <u><u>82,062</u></u> | <u><u>132,355</u></u> | <u><u>116,355</u></u> | <u><u>116,355</u></u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|----------------|----------------|----------------|----------------|----------------|
| Community Development Fund: | | | | | |
| Revenues: | | | | | |
| Intergovernmental: | | | | | |
| Federal grants | 48,146 | 572,743 | 189,533 | 395,391 | 0 |
| Miscellaneous: | | | | | |
| Other | 0 | 6,555 | 0 | 7,025 | 0 |
| Total revenues | 48,146 | 579,298 | 189,533 | 402,416 | 0 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 17,399 | 33,148 | 10,559 | 57,785 | 0 |
| Public safety | 0 | 0 | 0 | 0 | 0 |
| Economic development | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| Rehabilitation | 30,747 | 333,230 | 176,188 | 343,759 | 0 |
| Capital outlay | 0 | 217,601 | 6,053 | 11,925 | 0 |
| Total expenditures | 48,146 | 583,979 | 192,800 | 413,469 | 0 |
| Excess of revenues over (under) expenditures | 0 | (4,681) | (3,267) | (11,053) | 0 |
| Other financing sources (uses): | | | | | |
| Transfers from (to) General Fund | 0 | 4,680 | 3,268 | 13,838 | 0 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|-----------------|-------------------|-----------------|---------------------|---------------------|
| Excess of revenues and other sources over (under) expenditures and other uses | 0 | (1) | 1 | 2,785 | 0 |
| Projected fund balance, beginning of year | <u>0</u> | <u>0</u> | <u>(1)</u> | <u>0</u> | <u>2,785</u> |
| Projected fund balance, end of year | <u><u>0</u></u> | <u><u>(1)</u></u> | <u><u>0</u></u> | <u><u>2,785</u></u> | <u><u>2,785</u></u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

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City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Storm Sewer Construction Fund - This fund is used to account for the construction storm sewer water drainage improvements, as outlined in the government's master storm drainage plan. A \$3,440,000 bond issue and other governmental resources are being used to finance this improvement project.

Road Construction Fund - This fund is used to account for the construction of roads and road improvements. A \$14,400,000 bond issued is being used to finance these projects.

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|---|--------------------|------------------|------------------|--------------------|----------------|
| Storm Sewer Construction Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Interest | 137,990 | 62,422 | 63,668 | 88,032 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total revenues | 137,990 | 62,422 | 63,668 | 88,032 | 0 |
| Expenditures: | | | | | |
| Capital Outlay | 1,389,391 | 341,487 | 404,054 | 1,733,429 | 0 |
| Drainage improvement (Carver) | 8,122 | 0 | 5,300 | 93,732 | 0 |
| Debt Service: | | | | | |
| Bond issue costs | 0 | 0 | 0 | 0 | 0 |
| Total expenditures | 1,397,513 | 341,487 | 409,354 | 1,827,161 | 0 |
| Excess of revenues over (under) expenditures | (1,259,523) | (279,065) | (345,686) | (1,739,129) | 0 |
| Other financing sources: | | | | | |
| Proceeds of G.O. Debt | 0 | 0 | 0 | 0 | 0 |
| Operating transfers in from general fund | 0 | 0 | 140,000 | 0 | 0 |
| | 0 | 0 | 140,000 | 0 | 0 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Storm Sewer Construction Fund: | | | | | |
| Excess of revenues and other sources over (under) expenditures and other uses | (1,259,523) | (279,065) | (205,686) | (1,739,129) | 0 |
| Projected fund balance, beginning of year | <u>3,340,871</u> | <u>2,081,348</u> | <u>1,802,283</u> | <u>1,596,597</u> | <u>(142,532)</u> |
| Projected fund balance, end of year | <u><u>2,081,348</u></u> | <u><u>1,802,283</u></u> | <u><u>1,596,597</u></u> | <u><u>(142,532)</u></u> | <u><u>(142,532)</u></u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|---|----------------|----------------|----------------|----------------|----------------|
| Road Construction Fund: | | | | | |
| Revenues: | | | | | |
| Miscellaneous: | | | | | |
| Interest | 0 | 0 | 95,899 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total revenues | 0 | 0 | 95,899 | 0 | 0 |
| Expenditures: | | | | | |
| Capital Outlay | 0 | 0 | 288 | 245 | 0 |
| | 0 | 0 | 0 | 2,531,274 | 0 |
| Debt Service: | | | | | |
| Bond issue costs | 0 | 0 | 327,444 | 0 | 0 |
| Total expenditures | 0 | 0 | 327,732 | 2,531,519 | 0 |
| Excess of revenues over (under) expenditures | 0 | 0 | (231,833) | (2,531,519) | 0 |
| Other financing sources: | | | | | |
| Proceeds of G.O. Debt | 0 | 0 | 14,342,022 | 0 | 0 |
| Operating transfers in to Electric Utility Fund | 0 | 0 | (393,620) | 0 | 0 |
| | 0 | 0 | 13,948,402 | 0 | 0 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|--|------------------------|------------------------|--------------------------|--------------------------|--------------------------|
| Road Construction Fund: | | | | | |
| Excess of revenues and other sources over (under) expenditures and other uses | 0 | 0 | 13,716,569 | (2,531,519) | 0 |
| Projected fund balance, beginning of year | <u>0</u> | <u>0</u> | <u>0</u> | <u>13,716,569</u> | <u>11,185,050</u> |
| Projected fund balance, end of year | <u><u>0</u></u> | <u><u>0</u></u> | <u><u>13,716,569</u></u> | <u><u>11,185,050</u></u> | <u><u>11,185,050</u></u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

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City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

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, 1996

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Enterprise Funds: | | | | | |
| Electric Utility Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | <u>17,269,482</u> | <u>16,283,209</u> | <u>16,948,174</u> | <u>16,276,625</u> | <u>16,928,375</u> |
| Operating expenses: | | | | | |
| Power purchased | 12,470,550 | 12,181,617 | 12,637,528 | 12,182,000 | 12,638,000 |
| Depreciation | 525,122 | 578,120 | 602,058 | 650,000 | 775,000 |
| Personal services | 729,815 | 725,195 | 711,092 | 1,120,283 | 1,036,273 |
| Other | 540,892 | 525,874 | 431,474 | 812,274 | 737,518 |
| Services provided by other funds | <u>201,626</u> | <u>210,424</u> | <u>198,941</u> | <u>244,084</u> | <u>237,574</u> |
| Total operating expenses | <u>14,468,005</u> | <u>14,221,230</u> | <u>14,581,093</u> | <u>15,008,641</u> | <u>15,424,365</u> |
| Operating income | <u>2,801,477</u> | <u>2,061,979</u> | <u>2,367,081</u> | <u>1,267,984</u> | <u>1,504,010</u> |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | 259,931 | 215,265 | 242,753 | 220,000 | 243,000 |
| Miscellaneous revenues | 16,321 | 30,108 | 24,181 | 29,000 | 5,000 |
| Sale of fixed assets | 0 | 1,290 | 0 | 0 | 0 |
| Interest expense and fiscal charges | (165,958) | (187,102) | (232,055) | (275,100) | (193,500) |
| Other expenses | <u>(123,945)</u> | <u>(131,018)</u> | <u>(153,362)</u> | <u>(135,000)</u> | <u>(120,000)</u> |
| Total nonoperating revenue (expenses) | <u>(13,651)</u> | <u>(71,457)</u> | <u>(118,483)</u> | <u>(161,100)</u> | <u>(65,500)</u> |
| Income before operating transfers | <u>2,787,826</u> | <u>1,990,522</u> | <u>2,248,598</u> | <u>1,106,884</u> | <u>1,438,510</u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | <u> </u> |
| Electric Utility Fund: | | | | | |
| Operating transfers in (out): | | | | | |
| From Road Construction fund | 0 | 0 | 393,620 | 0 | 0 |
| To general fund | (2,598,040) | (2,045,186) | (2,622,972) | (1,196,350) | (1,182,310) |
| | <u>(2,598,040)</u> | <u>(2,045,186)</u> | <u>(2,229,352)</u> | <u>(1,196,350)</u> | <u>(1,182,310)</u> |
| Net income before extraordinary item | 189,786 | (54,664) | 19,246 | (89,466) | 256,200 |
| Extraordinary (loss) on advance refunding | <u>0</u> | <u>0</u> | <u>(9,282)</u> | <u>0</u> | <u>0</u> |
| Net income (Loss) | 189,786 | (54,664) | 9,964 | (89,466) | 256,200 |
| Projected Retained earnings, beginning of year | <u>10,672,902</u> | <u>10,862,688</u> | <u>10,808,024</u> | <u>10,827,270</u> | <u>10,737,804</u> |
| Projected Retained earnings, end of year | <u><u>10,862,688</u></u> | <u><u>10,808,024</u></u> | <u><u>10,827,270</u></u> | <u><u>10,737,804</u></u> | <u><u>10,994,004</u></u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| 1965 Sewer System Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | <u>1,512,471</u> | <u>1,552,795</u> | <u>1,639,554</u> | <u>1,740,000</u> | <u>1,684,000</u> |
| Operating expenses: | | | | | |
| Depreciation | 438,507 | 496,813 | 530,155 | 528,000 | 600,000 |
| Personal services | 527,506 | 561,544 | 553,590 | 605,694 | 657,055 |
| Other | 199,127 | 190,365 | 216,364 | 304,214 | 267,317 |
| Services provided by other funds | <u>79,559</u> | <u>74,324</u> | <u>72,137</u> | <u>88,968</u> | <u>111,694</u> |
| Total operating expenses | <u>1,244,699</u> | <u>1,323,046</u> | <u>1,372,246</u> | <u>1,526,876</u> | <u>1,636,066</u> |
| Operating income | <u>267,772</u> | <u>229,749</u> | <u>267,308</u> | <u>213,124</u> | <u>47,934</u> |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | 60,966 | 48,678 | 43,966 | 50,000 | 58,000 |
| Miscellaneous revenues | 2,881 | 2,045 | 4,097 | 2,400 | 4,000 |
| Sale of fixed assets | 0 | 0 | 0 | 0 | 0 |
| Interest expense and fiscal charges | (314,880) | (502,968) | (492,451) | (474,200) | (451,700) |
| Other expenses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total nonoperating revenues (expenses) | <u>(251,033)</u> | <u>(452,245)</u> | <u>(444,388)</u> | <u>(421,800)</u> | <u>(389,700)</u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | Actual 1992 | Actual 1993 | Actual 1994 | Budget 1995 | Budget 1996 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 1965 Sewer System Fund: | | | | | |
| Income before operating transfers | 16,739 | (222,496) | (177,080) | (208,676) | (341,766) |
| Operating transfers in (out): | | | | | |
| From general fund | <u>0</u> | <u>0</u> | <u>0</u> | <u>64,094</u> | <u>72,550</u> |
| Net income (Loss) before extraordinary item | 16,739 | (222,496) | (177,080) | (144,582) | (269,216) |
| Extraordinary (loss) on advance refunding | <u>0</u> | <u>0</u> | <u>(204,707)</u> | <u>0</u> | <u>0</u> |
| Net income (Loss) | 16,739 | (222,496) | (381,787) | (144,582) | (269,216) |
| Projected Retained earnings, beginning of year | <u>3,522,465</u> | <u>3,539,204</u> | <u>3,316,708</u> | <u>2,934,921</u> | <u>2,790,339</u> |
| Projected Retained earnings, end of year | <u><u>3,539,204</u></u> | <u><u>3,316,708</u></u> | <u><u>2,934,921</u></u> | <u><u>2,790,339</u></u> | <u><u>2,521,123</u></u> |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| Solid Waste Collection Fund: | | | | | |
| Operating revenues: | | | | | |
| Charges for services | <u>986,812</u> | <u>1,172,852</u> | <u>1,214,998</u> | <u>1,250,000</u> | <u>1,285,000</u> |
| Operating expenses: | | | | | |
| Landfill dumping charges | 286,212 | 336,024 | 349,932 | 376,160 | 393,200 |
| Depreciation | 166,378 | 164,888 | 138,027 | 156,000 | 175,000 |
| Personal services | 505,773 | 517,875 | 528,082 | 622,719 | 716,472 |
| Other | 185,759 | 215,942 | 201,835 | 283,941 | 374,415 |
| Services provided by other funds | <u>84,797</u> | <u>97,975</u> | <u>97,431</u> | <u>112,408</u> | <u>110,761</u> |
| Total operating expenses | <u>1,228,919</u> | <u>1,332,704</u> | <u>1,315,307</u> | <u>1,551,228</u> | <u>1,769,848</u> |
| Operating income | <u>(242,107)</u> | <u>(159,852)</u> | <u>(100,309)</u> | <u>(301,228)</u> | <u>(484,848)</u> |
| Nonoperating revenues (expenses): | | | | | |
| Interest revenues | 2,749 | 2,013 | 6,112 | 2,000 | 6,000 |
| Miscellaneous revenues | 121 | 398 | 1,338 | 0 | 0 |
| Sale of fixed assets | (898) | (683) | (10,679) | 0 | 0 |
| Interest expense and fiscal charges | 0 | 0 | 0 | 0 | 0 |
| Other expenses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total nonoperating revenues (expenses) | <u>1,972</u> | <u>1,728</u> | <u>(3,229)</u> | <u>2,000</u> | <u>6,000</u> |
| Income before operating transfers | (240,135) | (158,124) | (103,538) | (299,228) | (478,848) |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

| | <u>Actual 1992</u> | <u>Actual 1993</u> | <u>Actual 1994</u> | <u>Budget 1995</u> | <u>Budget 1996</u> |
|--|-------------------------|-------------------------|------------------------|------------------------|-------------------------|
| Solid Waste Collection Fund: | | | | | |
| Operating transfers in (out): | | | | | |
| From general fund | <u>91,342</u> | <u>253,823</u> | <u>417,773</u> | <u>173,217</u> | <u>303,848</u> |
| Net income (Loss) | (148,793) | 95,699 | 314,235 | (126,011) | (175,000) |
| Less: Retained earnings, beginning of year | <u>(94,086)</u> | <u>(242,879)</u> | <u>(147,180)</u> | <u>167,055</u> | <u>41,044</u> |
| Less: Retained earnings, end of year | <u><u>(242,879)</u></u> | <u><u>(147,180)</u></u> | <u><u>167,055</u></u> | <u><u>41,044</u></u> | <u><u>(133,956)</u></u> |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

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**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Capital Outlay Section

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Capital outlay:

| | Cost |
|---------------------------------------|---------|
| General Fund: | |
| General Government: | |
| Municipal Court: | |
| 1 IBM Typewriter, Wheelwriter 3000 | 1,076 |
| 1 Sharp SF 2027 Copier | 8,710 |
| Data Processing: | |
| 2 Laser Printers (Fire) | 2,400 |
| 1 Automated Check-out Syst (Library) | 50,000 |
| 3 Personal Computers (Fire) | 9,000 |
| 1 System Upgrade (AS400 Model 300) | 160,000 |
| 1 Workstations (PC) | 3,000 |
| 1 HP Scanjet 3C Scanner | 1,199 |
| 1 Printer, HP DeskJet 1200C | 1,150 |
| 1 Utility billing Inserter, 2 station | 16,000 |
| 1 Folding Machine | 3,000 |
| 1 HTE Software: Continuing Property | 28,000 |
| 1 Building Permits | 16,000 |
| 1 Planning & Zoning | 12,000 |
| 1 Conversion, Project Mgt., Training | 30,000 |
| 1 Code Enforcement | 4,000 |
| 1 Personal Computers (Acct'g) | 4,000 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Capital outlay (continued):

| | Cost |
|--|---------|
| General Fund: (continued) | |
| Public Safety: | |
| Police: | |
| 2 Night Vision Goggles | 8,000 |
| 6 Investigator Ballistic Jacket | 4,200 |
| 6 Replacement panels for ballistic jackets | 3,300 |
| 1 Intoxilyzer 5000 | 6,000 |
| 1 1996 marked police canine blazer | 22,700 |
| 5 1996 marked police automobiles | 115,000 |
| 1 1995 or 1996 unmarked police unit | 20,000 |
| Fire: | |
| 1 Floor Jack | 2,500 |
| 1 Defibrillator | 10,000 |
| 1 Emergency Generator fro station #3 | 7,500 |
| 1 Defibrillator and Monitor | 20,000 |
| 1 1995-96 Pickup truck | 13,500 |
| 1 1995-96 vehicle to replace Car 65 | 20,000 |
| Public Works: | |
| Engineering: | |
| 1 Pickup Truck | 17,000 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Capital outlay (continued):

| | Cost |
|---|--------|
| General Fund: (continued) | |
| Public Works: | |
| Inspection: | |
| 1 1996 automobile | 18,500 |
| Building Maintenance: | |
| 1 Two-Bag Mortar Mixer (Briggs/S engine) | 2,600 |
| 1 New 3/4 Ton Pickup Truck w/350 engine | 18,000 |
| Cemetery: | |
| 1 4420 Liquid Cooled Diesel Hustler Mower 15,882. | 15,882 |
| 1 74" Flail Mower | 2,500 |
| 1 Icemaker | 800 |
| Automotive Shop: | |
| 1 Telescopic Transmission Jack | 1,000 |
| 1 A/C R-134 Recovery & Recycling System | 3,500 |
| 1 10 HP Air Compressor (Industrial) | 2,800 |
| Grounds Maintenance: | |
| 1 Rear Tine Tiller | 2,000 |
| 1 SM60 Sidecutter | 5,000 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Capital outlay (continued):

General Fund: (continued)

Culture and recreation:

Parks and Recreation:

| | Cost |
|--|--------|
| 1 Construct shelter at maintenance bldg. | 8,950 |
| 1 Construct retainer wall/Tennis Ct bank | 10,000 |
| 2 New Stove - Opelika Rec. Center | 2,000 |
| 1 Baseball Field Tarps | 1,500 |
| 1 VCR Projector | 3,100 |
| 1 New Jacobson (1684) Reel Type Mower | 20,000 |
| 1 New Hustler (2500) Mower | 9,000 |
| 1 New Power Tumbling Mat | 1,600 |
| 1 New Copy Machine (Covington Ct) | 2,500 |
| 1 Small Diesel Tractor (Ford 1720) | 12,500 |
| 2 Commercial Mowers | 1,500 |
| 1 Smithco Ball Field Machine | 10,000 |
| 1 Southside Park | 25,000 |

Total General fund capital outlay

799,467

**City of Opelika
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Capital outlay (continued):

| | Cost |
|---|-----------|
| Electric Utility Fund: | |
| 1 New Fork Life - Trade In | 9,000 |
| 2 Hydraulic Ground Rod Driver | 3,200 |
| 1 Pickup Truck | 15,000 |
| 1 Gen System Expansion/Upgrades/Improve | 450,000 |
| Total Electric Utility Fund fixed assets and system expansion | 477,200 |
| 1965 Sewer System fund: | |
| Wastewater Treatment: | |
| 2 Dissolve Oxygen Meter Model 50B | 2,400 |
| 2 Stirring Bod bottle Probe 5905 | 1,224 |
| 1 Lab Utility Oven | 1,110 |
| 1 6' Frail Mower | 2,700 |
| Wastewater Collection: | |
| 1 Sprayer 50 gal handgun field ready | 950 |
| 1 Roll over type box blade | 1,400 |
| Total 1965 Sewer System Fund fixed assets | 9,784 |
| Total Enterprise funds fixed assets | 1,286,451 |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel Section

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|----------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| General government: | | | | | |
| Mayor: | | | | | |
| Mayor | | 1 | | 1 | |
| Executive secretary to the Mayor | 13 | 1 | | 1 | |
| Internal auditor | 20 | | 1 | | |
| Community Relations Specialist | 18 | 1 | | | |
| Administration: | | | | | |
| Administrative department head | 27 | 1 | | 1 | |
| Legislative: | | | | | |
| Council members | | | 5 | | 5 |
| City Clerk/Treasurer | 28 | 1 | | 1 | |
| Legislative assistant | 12 | 1 | | 1 | |
| Other: | | | | | |
| Revenue: | | | | | |
| Revenue officer | 22 | 1 | | 1 | |
| Receptionist | 6 | 1 | | 1 | |
| City messenger | 5 | 1 | | 1 | |
| Custodian | 5 | 1 | | 1 | |
| License and tax examiner | 18 | 1 | | 1 | |
| Revenue assistant | 10 | 2 | | 2 | |
| Utility business office: | | | | | |
| UBO supervisor | 16 | 1 | | 1 | |
| Cashier | 8 | 3 | | 3 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|--------------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| General government: | | | | | |
| Other: | | | | | |
| Revenue: | | | | | |
| Utility business office (continued): | | | | | |
| Customer service representative | 8 | 1 | | 1 | |
| Account Clerk/L&P UBO | 12 | 1 | | | |
| Account clerk III | 9 | 1 | | 1 | |
| Accounting: | | | | | |
| Controller | 24 | 1 | | 1 | |
| Accounting supervisor | 18 | 1 | | 1 | |
| Accounting clerk | 14 | 3 | | 3 | |
| Data Processing: | | | | | |
| Data processing manager | 24 | 1 | | 1 | |
| Computer operator | 11 | 1 | 2 | 1 | 1 |
| Computer programmer | 22 | 2 | | 2 | |
| Judicial: | | | | | |
| Court clerk | 16 | 1 | | 1 | |
| Court Magistrate | 10 | 6 | | 6 | |
| Personnel Administration: | | | | | |
| Personnel Director | 22 | 1 | | 1 | |
| Personnel technician | 14 | 1 | | 1 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|------------------------------|----------------------|--------------|--------------|--------------------|--------------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| General government: | | | | | |
| Other (continued): | | | | | |
| Planning: | | | | | |
| Director of Planning | 27 | 1 | | 1 | |
| Planner I | 22 | 2 | | 1 | |
| Administrative assistant | 10 | 1 | | 1 | |
| Purchasing: | | | | | |
| Purchasing agent | 24 | 1 | | 1 | |
| Purchasing clerk | 9 | 1 | | 1 | |
| Buyer | 14 | 1 | | 1 | |
| Assistant purchasing agent | 16 | 1 | | 1 | |
| Storekeeper | 14 | 1 | | 1 | |
| Public safety: | | | | | |
| Police: | | | | | |
| Police Chief | 27 | 1 | | 1 | |
| Assistant Police Chief | 25 | 1 | | 1 | |
| Assistant to chief of police | 11 | 1 | | 1 | |
| Police captain | 23 | 4 | | 4 | |
| Police lieutenant | 19 | 6 | | 6 | |
| Police sergeant | 17 | 7 | | 7 | |
| Police corporal | 16 | 6 | | 6 | |
| Police officer | 15 | 53 | | 53 | |

City of Opelika
Annual Budget
Fiscal year ending September 30, 1996

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|-----------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| Public safety: | | | | | |
| Police (continued): | | | | | |
| Administrative specialist | 9 | 5 | | 4 | |
| Jail supervisor | 10 | 1 | | 1 | |
| Jailor | 8 | 5 | 1 | 5 | 1 |
| Identification technician | 14 | 1 | | 1 | |
| Custodian | 5 | 1 | | 1 | |
| School crossing guard | 1 | | 10 | | 3 |
| Communications: | | | | | |
| Communications supervisor | 14 | 1 | | 1 | |
| Communications operator | 12 | 9 | 1 | 9 | 1 |
| Fire: | | | | | |
| Fire chief | 27 | 1 | | 1 | |
| Assistant fire chief | 21 | 3 | | 3 | |
| Fire Captain/Inspector | 18 | 1 | | 1 | |
| Fire training officer | 18 | 1 | | 1 | |
| Fire captain | 18 | 7 | | 7 | |
| Fire lieutenant | 16 | 6 | | 6 | |
| Apparatus operator Sergeant | 15 | 15 | | 15 | |
| Fire fighter | 14 | 18 | | 18 | |
| Fire medic | 14 | 12 | | 12 | |
| Fire equipment mechanic | 16 | 1 | | 1 | |
| Assistant to the fire chief | 11 | 1 | | 1 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|-----------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund (continued): | | | | | |
| Public works: | | | | | |
| Highways and streets: | | | | | |
| Street superintendent | 18 | 1 | | 1 | |
| Heavy equipment foreman | 13 | 1 | | 1 | |
| Work crew coordinator | 14 | 1 | | 1 | |
| Heavy equipment operator | 12 | 4 | | 4 | |
| Labor foreman | 10 | 2 | | 2 | |
| Motor vehicle operator | 7 | 7 | | 7 | |
| Laborer | 5 | 8 | | 7 | |
| Summer/Pool | 1 | | 2 | | |
| Engineering: | | | | | |
| Director of engineering | 27 | 1 | | 1 | |
| City Engineer | 26 | 1 | | 1 | |
| Assistant City Engineer | 23 | 1 | | 1 | |
| Traffic sign specialist | 9 | 1 | | 1 | |
| Survey crew chief | 16 | 1 | | 1 | |
| Traffic signal Technician/Foreman | 14 | 1 | | 1 | |
| Instrument operator | 12 | 1 | | 1 | |
| Traffic sign assistant | 7 | 1 | | 1 | |
| Draftsman | 12 | 1 | | 1 | |
| Survey technician | 10 | 1 | | 1 | |
| Clerk | 8 | 1 | | 1 | |
| Laborer | 5 | 2 | | | 2 |
| Administrative assistant | 10 | 1 | | 1 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|---------------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| Public works: | | | | | |
| Other: | | | | | |
| Administration: | | | | | |
| Director of public works | 27 | 1 | | 1 | |
| Office manager | 14 | 1 | | 1 | |
| Account clerk | 8 | 1 | | 1 | |
| Receptionist/switchboard operator | 8 | 1 | | 1 | |
| Laborer | 5 | 2 | | 2 | |
| Cemetery: | | | | | |
| Cemetery superintendent | 17 | 1 | | 1 | |
| Foreman | 10 | 1 | | 1 | |
| Laborer | 5 | 4 | | 4 | 3 |
| Summer/Pool | 1 | | 3 | | |
| Automotive shop: | | | | | |
| Auto shop superintendent | 17 | 1 | | 1 | |
| Auto equipment mechanic | 15 | 5 | | 5 | |
| Auto service man | 7 | 2 | | 2 | |
| Service coordinator | 6 | 1 | | 1 | |
| Maintenance welder/repairman | 15 | 1 | | 1 | |
| Building maintenance: | | | | | |
| Building & maintenance superintendent | 16 | 1 | | 1 | |
| Bldg. & Mnt Repairman | 9 | 2 | | 2 | |
| Semi-skilled laborer | 7 | 2 | | 2 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|---|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| Public works: | | | | | |
| Other (continued): | | | | | |
| Building maintenance (continued): | | | | | |
| Laborer | 5 | 2 | | 2 | |
| Inspection: | | | | | |
| Chief building inspector/Assistant Director of Public Works | 23 | 1 | | 1 | |
| Building and electrical inspector | 17 | 1 | | 1 | |
| Plumbing/mechanical inspector | 15 | 1 | | 1 | |
| Clerk | 8 | 1 | | 1 | |
| Grounds Maintenance: | | | | | |
| Groundskeeping Supervisor | 18 | 1 | | 1 | |
| Groundskeeping Foreman | 10 | 2 | | 2 | |
| Motorvehicle operator | 7 | 2 | 1 | 2 | 1 |
| Laborer | 5 | 2 | | 2 | |
| Summer/Pool | 1 | | 2 | | 2 |
| Health: | | | | | |
| Animal control: | | | | | |
| Animal control officer | 12 | 1 | | 1 | |
| Culture and recreation: | | | | | |
| Parks and Recreation: | | | | | |
| Director of parks and recreation | 27 | 1 | | 1 | |
| Assistant director | 23 | 2 | | 2 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|-------------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund (continued): | | | | | |
| Culture and recreation: (continued) | | | | | |
| Parks and Recreation: (continued) | | | | | |
| Special programs coordinator | 15 | 1 | | 1 | |
| Athletic director | 15 | 1 | | 1 | |
| Tennis director | 13 | 1 | | 1 | |
| Building maintenance supervisor | 13 | 1 | | 1 | |
| Grounds maintenance supervisor | 13 | 1 | | 1 | |
| Executive administrative assistant | 12 | 1 | | 1 | |
| Ceramics instructor | 10 | 1 | | 1 | |
| Ceramics coordinator | 11 | 1 | | 1 | |
| Secretary | 8 | 1 | | 1 | |
| Semi-skilled laborer | 7 | 2 | | 2 | |
| Pks & Rec maintenance worker | 5 | 7 | | 7 | |
| Recreation center director I | 11 | 1 | | 1 | |
| Recreation center director II | 15 | 1 | | 1 | |
| Recreation assistant | 5 | 1 | | 1 | |
| Play school/consession worker | 2 | 1 | | 1 | |
| Maintenance foreman | 10 | 1 | | | |
| summer positions | 1 | | 85 | | 82 |
| Library: | | | | | |
| Library director | 19 | 1 | | 1 | |
| Librarian | 13 | 1 | | 1 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|-------------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| General fund: | | | | | |
| Culture and recreation: (continued) | | | | | |
| Library: (continued) | | | | | |
| Children's librarian | 12 | 1 | | 1 | |
| Librarian/Cataloger | 12 | 1 | | 1 | |
| Assistant librarian | 9 | 1 | | 1 | |
| Library assistant | 4 | 1 | | 1 | |
| Library assistant - part time | 4 | | 3 | | 3 |
| Library aide - part time | 3 | | 1 | | 1 |
| Custodian - part time | 5 | | 1 | | 1 |
| | | 326 | 118 | 318 | 106 |
| Enterprise funds: | | | | | |
| Electric utility fund: | | | | | |
| Light and power director | 27 | 1 | | 1 | |
| Assistant director | 25 | 1 | | 1 | |
| General foreman | 24 | 1 | | 1 | |
| Electric distribution engineer | 23 | 1 | | 1 | |
| Line foreman | 20 | 3 | | 3 | |
| Service foreman | 20 | 1 | | 1 | |
| Lead lineman | 18 | 4 | | 3 | |
| Warehouse Manager | 18 | 1 | | 1 | |
| Journeyman lineman | 17 | 4 | | 1 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|------------------------------------|----------------------|-----------|-----------|--------------------|-----------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| Enterprise funds: | | | | | |
| Electric utility fund (continued): | | | | | |
| Meter reader supervisor | 16 | 1 | | 1 | |
| Office manager | 14 | 1 | | 1 | |
| Engineer | 25 | 1 | | 1 | |
| Service worker | 13 | 1 | | | |
| Utility Distribution Technician | 13 | 1 | | | |
| Apprentice linesman | 12 | 11 | | 7 | |
| Meter readers | 11 | 3 | | 3 | |
| Administrative assistant | 10 | 1 | | 1 | |
| Assistant warehouse coordinator | 7 | 1 | | 1 | |
| Materials technician | 5 | 1 | | 1 | |
| Marketing representative | 24 | 1 | | | |
| 1965 sewer system fund: | | | | | |
| Wastewater superintendent | 20 | 1 | | 1 | |
| Chief operator | 16 | 1 | | 1 | |
| Wastewater T/P operator IV | 16 | 3 | | 3 | |
| Wastewater maintenance supervisor | 16 | 1 | | 1 | |
| Wastewater T/P equipment mechanic | 15 | 2 | | 2 | |
| Wastewater T/P lab technician | 15 | 1 | | 1 | |
| Wastewater technician | 11 | 2 | | 2 | |
| Laborer | 5 | 2 | | 2 | |
| Wastewater superintendent | 18 | 1 | | 1 | |

**City of Opelika
Annual Budget
Fiscal year ending September 30, 1996**

Personnel:

| | Authorized Positions | | | Budgeted Positions | |
|--|----------------------|--------------|--------------|--------------------|--------------|
| | Pay Grade | Full Time | Part Time | Full Time | Part Time |
| Enterprise funds (continued): | | | | | |
| 1965 sewer system fund (continued): | | | | | |
| Construction worker/equipment operator | 12 | 1 | | 1 | |
| Jet Rodder Operator | 12 | 1 | | 1 | |
| Maintenance construction worker | 7 | 5 | | 5 | |
| Solid waste collection fund: | | | | | |
| Sanitation superintendent | 18 | 1 | | 1 | |
| Assist superintendent/sanitation officer | 16 | 1 | | 1 | |
| Refuse truck operator | 12 | 6 | | 6 | |
| Motor vehicle operator | 7 | 6 | | 6 | |
| Laborer | 5 | 8 | | 5 | |
| Utility Operator | 12 | 7 | | 7 | |
| Utility serviceman | 7 | 1 | | 1 | |
| Total Enterprise funds employees | | 91 | 0 | 77 | 0 |
| Total City of Opelika Employees | | 417 | 118 | 395 | 106 |