

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

**RESOLUTION NO. \_\_\_-97**

**ADOPTION OF ANNUAL BUDGET FOR 1997-98**

**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, 1997, and ending September 30, 1998, 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, 1997.
- (7) That the Mayor is hereby authorized to increase appropriated amounts of the various funds by the amount of any unbudgeted payment,

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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.

ADOPTED and APPROVED by the City Council of the City of Opelika on this the \_\_th day of September, 1997.

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Anne G. Grady, President  
Opelika City Council

ATTEST:

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Robert G. Shuman  
City Clerk - Treasurer

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### Fiscal year ending September 30, 1998

August 1, 1997

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, 1998, 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, Housing Authority, Industrial Development Authority, 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 she determines necessary, reviews and adjusts each department's budget requests. In August, the Mayor presents her proposed budget to the City Council. The City Council, as it determines necessary, reviews and adjusts the budget proposed by the Mayor. The City Council then requests the final

# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 1998**

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, 1998. 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, 1998, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior 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.

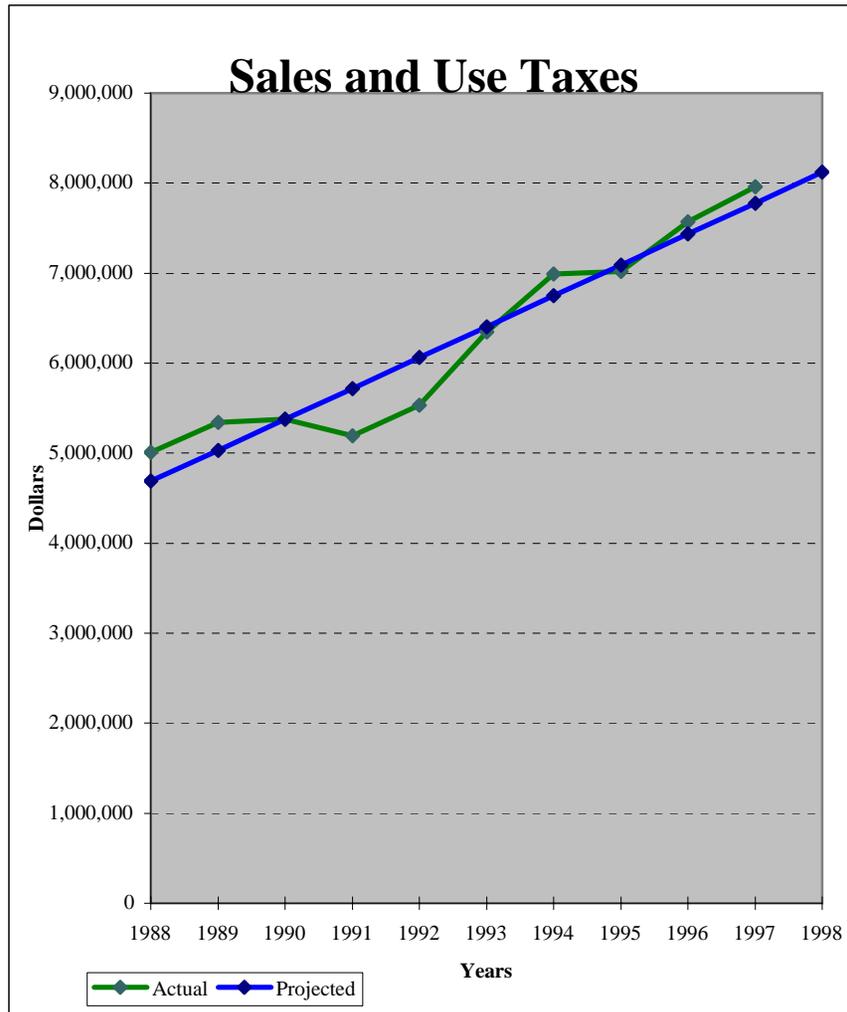
A private company collects Opelika's general sales and use tax. Each month the private company sends Opelika its portion of the sales and use tax collections minus an administrative fee. The sales and use tax revenue forecast for fiscal year ending September 30, 1998, is \$8,121,000. This is an increase of 7.08 percent over the previous year's forecast.

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	% Increase
1988	5,010,574	4,690,985	
1989	5,340,419	5,034,043	6.58%
1990	5,374,910	5,377,102	0.65%
1991	5,195,473	5,720,160	-3.34%
1992	5,536,335	6,063,218	6.56%
1993	6,344,379	6,406,276	14.60%
1994	6,993,078	6,749,335	10.22%
1995	7,017,870	7,092,393	0.35%
1996	7,571,435	7,435,451	7.89%
1997 *	7,963,000	7,778,509	5.17%
1998		8,121,568	1.99%

Projection	8,121,568
Projection rounded to nearest thousand	8,121,000
Previous year's projection	7,584,000
Percent increase (decrease) from previous year's projection	7.08%

\* Revised Sales and use tax projection based on March 1997.

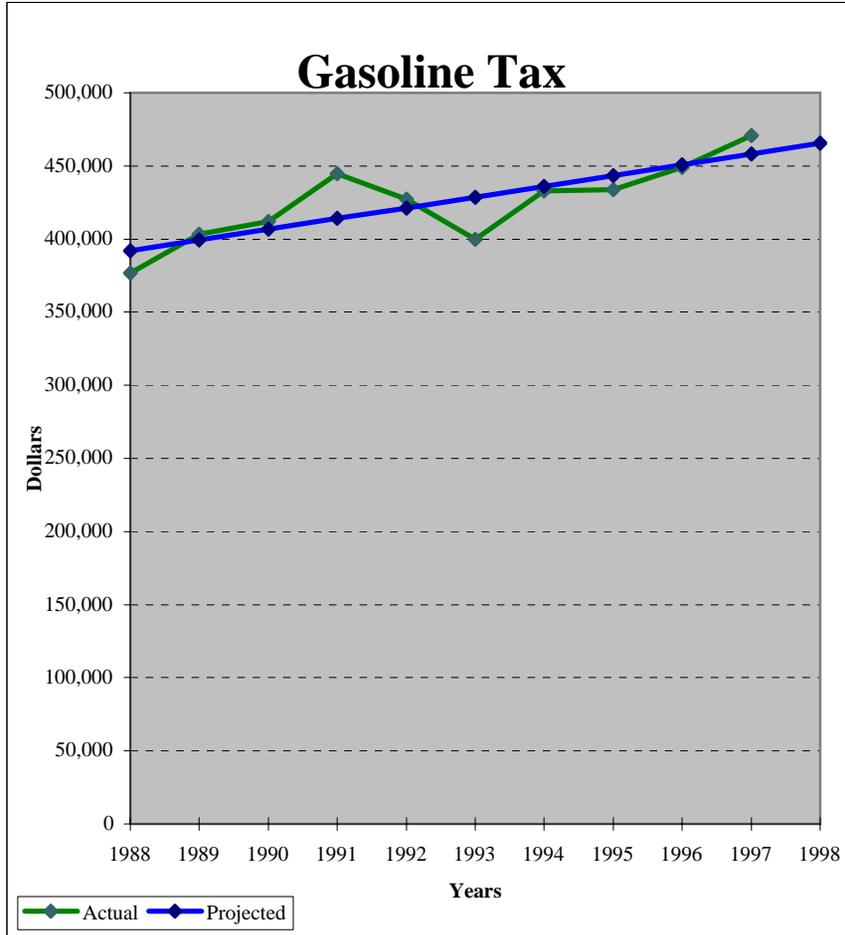
\*\* Original data adjusted for tax rate changes in 1991.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

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, 1998, is \$466,000. This is a .2 percent decrease from the previous year's forecast.



Year	Gasoline Tax **		% Increase
	Actual	Projected	
1988	376,576	391,908	
1989	403,318	399,275	7.10%
1990	412,000	406,642	2.15%
1991	444,833	414,009	7.97%
1992	427,231	421,376	-3.96%
1993	399,923	428,742	-6.39%
1994	432,951	436,109	8.26%
1995	433,707	443,476	0.17%
1996	449,051	450,843	3.54%
1997 *	471,000	458,210	4.89%
1998		465,577	-1.15%

Projection	465,577
Projection rounded to nearest thousand	466,000
Previous year's projection	467,000
Percent increase or -decrease from previous year's projection	-0.21%

\* Revised Gasoline tax projection based on March 1997.

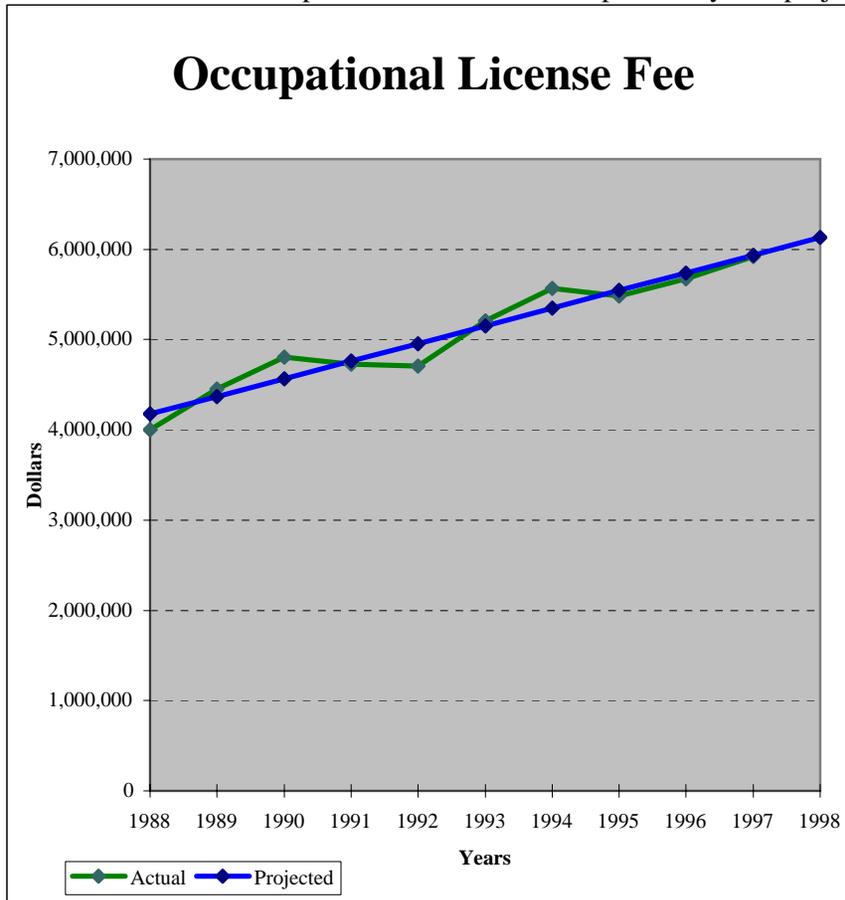
\*\* Original data adjusted for tax rate changes in 1990.

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

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, 1998, is 6,130,000. This is a 1.4 percent increase over the previous year's projection.



Year	Occupation Fee ** Actual	Projected	% Increase
1988	4,002,512	4,174,923	
1989	4,450,073	4,370,432	11.18%
1990	4,808,621	4,565,942	8.06%
1991	4,724,574	4,761,451	-1.75%
1992	4,707,055	4,956,960	-0.37%
1993	5,207,250	5,152,469	10.63%
1994	5,566,164	5,347,978	6.89%
1995	5,481,008	5,543,487	-1.53%
1996	5,676,888	5,738,996	3.57%
1997 *	5,923,000	5,934,505	4.34%
1998		6,130,015	3.50%

Projection	6,130,015
Projection rounded to nearest thousand	6,130,000
Previous year's projection	6,045,000
Percent increase or -decrease from previous year's projection	1.41%

\* Revised Occupation fee projection based on March 1997.

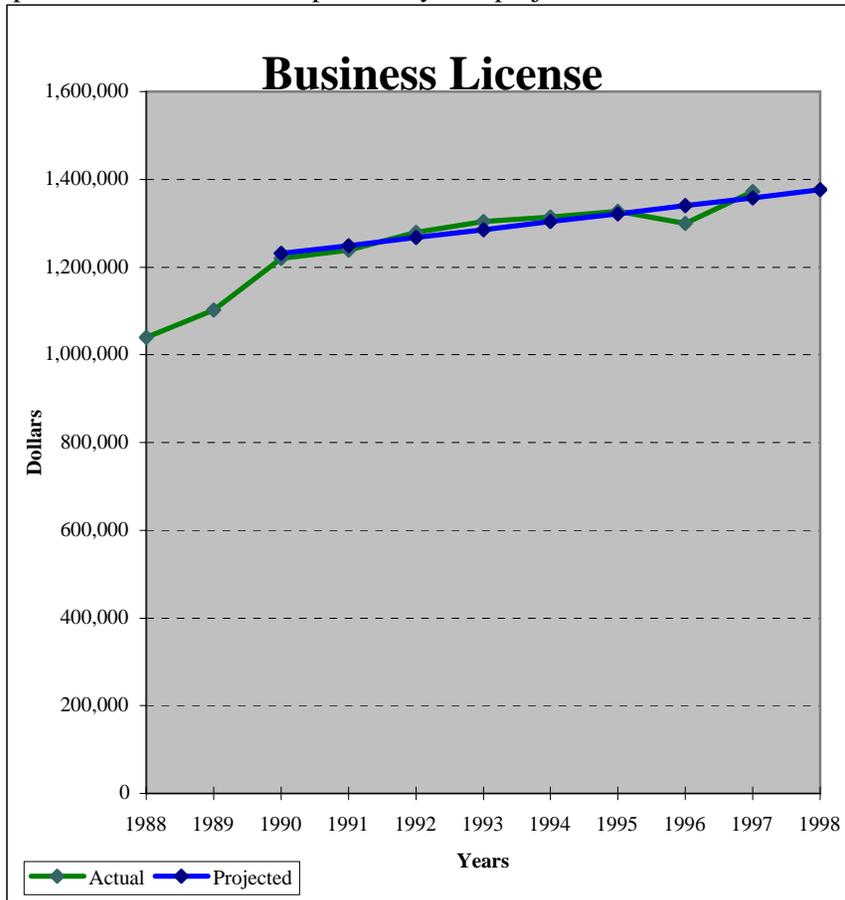
\*\* Original data adjusted for tax rate changes in 1991.

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## Annual Budget

### Fiscal year ending September 30, 1998

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, 1998, is 1,376,000. This is a 2.3 percent increase over the previous year's projection.



Year	Business License Actual	Projected	% Increase
1988	1,039,303 a		
1989	1,102,024 a		
1990	1,219,502	1,230,637	
1991	1,237,939	1,248,785	1.51%
1992	1,279,300	1,266,933	3.34%
1993	1,304,350	1,285,081	1.96%
1994	1,314,517	1,303,229	0.78%
1995	1,326,890	1,321,377	0.94%
1996	1,298,743	1,339,525	-2.12%
1997 *	1,372,000	1,357,674	5.64%
1998		1,375,822	0.28%
Projection			1,375,822
Projection rounded to nearest thousand			1,376,000
Previous year's projection			1,345,000
Percent increase or -decrease from previous year's projection			2.30%

\* Revised Business License projection based on March 1997.

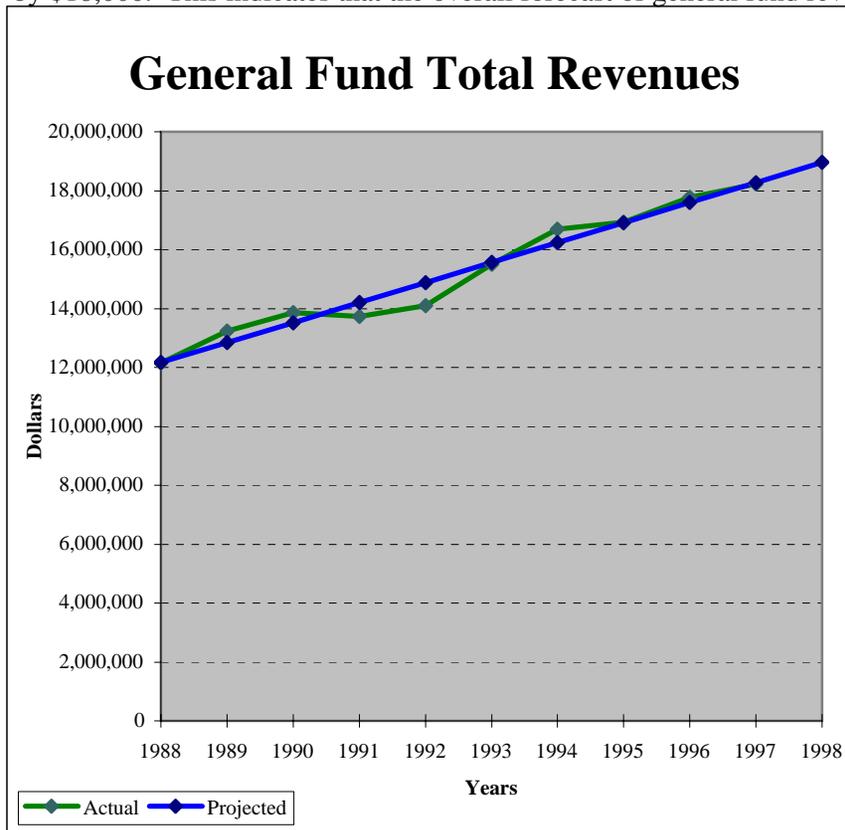
a Not included in regression computations.

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## Annual Budget

### Fiscal year ending September 30, 1998

Judgmental forecasting was used to project all the other general fund revenue items. These projections are based on the fiscal year ending September 30, 1996, actual amounts and/or the fiscal year ending September 30, 1997, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 1998, is 19,558,000. This is a 4.9 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 \$18,000. This indicates that the overall forecast of general fund revenues appears reasonable.



Year	Revenues Actual	Projected	% Increase
1988	12,151,267	12,165,181	
1989	13,236,910	12,844,197	8.93%
1990	13,863,485	13,523,212	4.73%
1991	13,730,157	14,202,228	-0.96%
1992	14,098,776	14,881,243	2.68%
1993	15,509,371	15,560,258	10.01%
1994	16,694,267	16,239,274	7.64%
1995	16,920,549	16,918,289	1.36%
1996	17,777,727	17,597,305	5.07%
1997 *	18,225,000	18,276,320	2.52%
1998		18,955,336	4.01%
Projection			18,955,336
Projection rounded to nearest thousand			18,955,000
Previous year's projection			18,359,000
Percent increase or -decrease from previous year's projection			3.25%

\* Revised Business License projection based on March 1997.

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### Fiscal year ending September 30, 1998

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.

	1996-97 <u>Forecast</u>	1997-98 <u>Forecast</u>	1997-98 <u>Regression</u>	1997-98 <u>Difference</u>
Total revenues excluding interest	18,154,000	19,042,000	18,955,000	(87,000)
Interest revenue	475,000	585,000	585,000	-
	<u>18,629,000</u>	<u>19,627,000</u>	<u>19,540,000</u>	<u>(87,000)</u>

1997-98 total revenue forecast including interest	<u>19,558,000</u>
1996-97 total revenue forecast including interest	<u>18,629,000</u>

Percent increase or -decrease from the previous year's forecast	<u>4.99%</u>
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The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 1998, is \$61,000. This is a 12.9 percent increase over the previous year's projection. This projection is based on actual revenues of \$58,527, and \$61,323, in fiscal years 1995 and 1996 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, 1998, is \$74,000. This is a 0 percent increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest. The seven cent gasoline tax projection is based on actual revenues of \$73,157, and \$74,231, in fiscal years 1995 and 1996 respectively.

The Electric Utility Fund (Light and Power), electric sales, purchased power adjustment, and power cost forecast is based on September 30, 1996,

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

actual results for the fiscal year then ended. The difference in actual results for September 30, 1996 and the budget forecast for September 30, 1997 is due to differences in adjusted and unadjusted end of year balances and a change in charging city buildings for electricity.

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

	Budget 1998	Budget 1997	Actual 1996	Actual 1995	Actual 1994
Electric charges for services	18,537,000	16,385,200	18,078,169	16,323,159	16,948,174
Cost of Power purchased	<u>13,633,000</u>	<u>11,973,666</u>	<u>13,632,981</u>	<u>11,973,666</u>	<u>12,637,528</u>
Electric charges in excess of power purchased	<u>4,904,000</u>	<u>4,411,534</u>	<u>4,445,188</u>	<u>4,349,493</u>	<u>4,310,646</u>
 Cost of power purchased as a percent of electric charges for services	 <u>73.54%</u>	 <u>73.08%</u>	 <u>75.41%</u>	 <u>73.35%</u>	 <u>74.57%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 1997, is \$1,787,000. Tap fees are projected to be \$5,000. The estimates are based on the last two years actual results. The Sewer Fund also includes a budgeted transfer from the General Fund of \$316,978. This transfer along with the forecasted service charge revenue is necessary to balance sewer fund revenues with sewer fund operating expenditures.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 1998, is \$1,519,000. This is a 2.1 percent increase over the previous year's projection. This projection is based on solid Waste Collection Fund service charge revenue as of March 1997. The Solid Waste Collection Fund also includes a budget transfer from the General fund of \$154,742. This transfer along with forecasted service charge revenue is necessary to balance Solid Waste Collection fund revenues with operating expenditures.

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### **Fiscal year ending September 30, 1998**

#### **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 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,

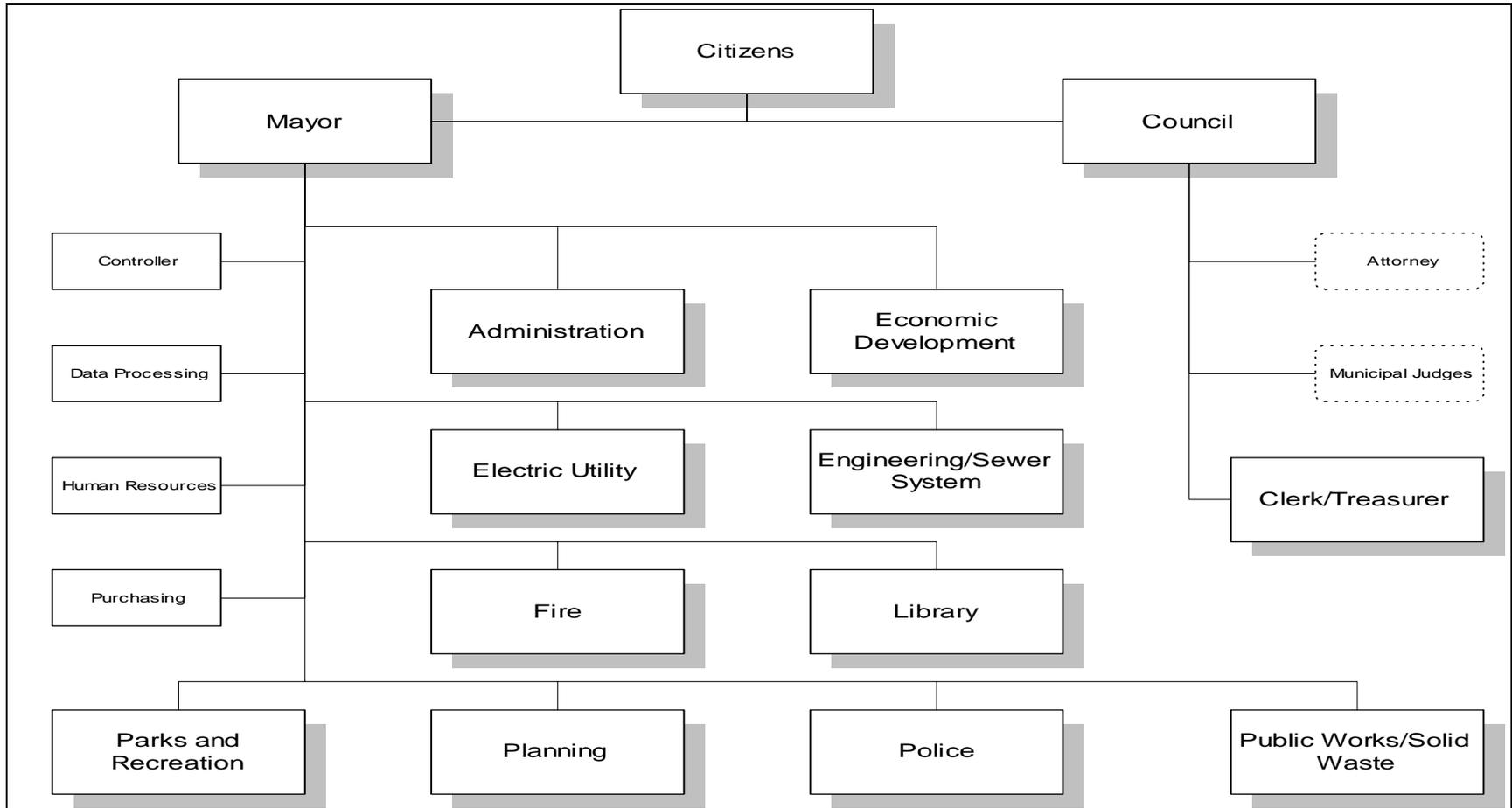
R. Mitchell Price, CPA  
Controller

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

#### Organizational Chart



**City of Opelika**  
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**Officials of the City of Opelika**

Mayor  
Council President, ward 5  
Council member, ward 1  
Council member, ward 2  
Council member, ward 3  
Council member, ward 4  
Municipal Judge  
Associate Judge  
Public Defender  
City Attorney  
City Clerk/Treasurer  
Controller  
Revenue Officer  
Data Processing Manager  
Human Resources  
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, Temporary

Barbara H. Patton  
Anne G. Grady  
Patricia A. Jones  
Clarence Harris, Jr.  
James J. Teel  
Thomas J. Bryan  
H. Kenneth Wilkes  
James T. Gullage  
M. Joann Camp  
Guy F. Gunter, III  
Robert G. Shuman  
R. Mitchell Price  
Terry M. Moore  
John W. Findley, Jr.  
Lisa Lumpkin  
Martin D. Ogren  
Ronald F. Dunson  
Thomas R. Mangham  
Gene T Adkins  
Edgar M. Watts  
Boalman H. Johnson  
Michelle W. Jones  
L. W. Harrelson, Jr.  
Chuck Golden

**City of Opelika**  
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**Budget Section**

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	19,627,000	635,000	502,000	21,847,000	42,611,000
Non-operating revenues				445,000	445,000
Other financing sources	<u>1,801,018</u>	-	-	<u>483,249</u>	<u>2,284,267</u>
 Total revenues	 <u>21,428,018</u>	 <u>635,000</u>	 <u>502,000</u>	 <u>22,775,249</u>	 <u>45,340,267</u>
 Departmental expenditures	 14,861,991	 635,000		 20,473,509	 35,970,500
Appropriations	3,052,962				3,052,962
Capital outlay	1,241,348		502,000		1,743,348
Debt service	2,230,841				2,230,841
Non-operating expenses				695,500	695,500
Transfers-out	<u>542,025</u>	-	-	<u>1,512,018</u>	<u>2,054,043</u>
 Total expenditures	 <u>21,929,167</u>	 <u>635,000</u>	 <u>502,000</u>	 <u>22,681,027</u>	 <u>45,747,194</u>
 Total revenues over (under) total expenditures	 (501,149)	 -	 -	 94,222	 (406,927)

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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				1,550,000	1,550,000
Subtract:					
Fixed Assets				486,526	486,526
System Expansion				1,075,000	1,075,000
Debt principal payments				998,596	998,596
Projected increase or (decrease) in funds	(501,149)	-	-	(915,900)	(1,417,049)
Projected fund balance, beginning of year	12,349,944	844,459	7,117,863		20,312,266
Projected fund balance, end of year	11,848,795	844,459	7,117,863		18,895,217

\* 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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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					
Designated/encumbered for future expenditures	<u>6,694,496</u>	<u>57,403</u>	<u>4,467,421</u>		<u>11,219,320</u>
Undesignated fund balance, end of year	<u>5,154,299</u>	<u>787,056</u>	<u>2,650,442</u>		<u>7,675,897</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>3,925,400</u>	<u>-</u>	<u>-</u>	<u>4,369,400</u>	<u>8,294,800</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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Computation of estimated funds available: Proprietary Fund Types:	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	4,821,696	1,572,971	551,939	6,946,606
Accounts Receivable	2,619,978	129,755		2,749,733
Due from other funds		60,818		60,818
Total	<u>7,441,674</u>	<u>1,763,544</u>	<u>551,939</u>	<u>9,757,157</u>
Accounts payable	1,314,088	15,519	11,956	1,341,563
Retainage	275			275
Current payable	68,442			68,442
Accrued payroll	73,253	41,014	38,463	152,730
Bonds payable - current	525,000	494,897		1,019,897
Interest payable	33,054			33,054
Total	<u>2,014,112</u>	<u>551,430</u>	<u>50,419</u>	<u>2,615,961</u>
Estimated fund available	5,427,562	1,212,114	501,520	7,141,196
Reserves and encumbrances, estimated	<u>397,421</u>	<u>206,648</u>	<u>150,000</u>	<u>754,069</u>
Estimated undesignated funds available	<u>5,030,141</u>	<u>1,005,466</u>	<u>351,520</u>	<u>6,387,127</u>
Twenty percent of projected revenues	<u>3,707,400</u>	<u>358,200</u>	<u>303,800</u>	<u>4,369,400</u>

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

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

**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.

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	6,993,078	6,997,933	7,571,435	6,650,734	8,121,000
Property:					
Property	1,025,707	1,180,104	1,247,180	1,295,625	1,376,000
Payments in lieu of taxes	54,390	51,177	41,052	43,760	41,000
	<u>1,080,097</u>	<u>1,231,281</u>	<u>1,288,232</u>	<u>1,339,385</u>	<u>1,417,000</u>
Other:					
Gasoline	432,951	433,707	449,051	369,188	466,000
Cigarette	116,412	107,795	111,607	96,015	126,000
Rental	6,191	6,582	7,743	6,547	12,000
Wine	186,323	227,941	275,654	232,971	275,000
	<u>741,877</u>	<u>776,025</u>	<u>844,055</u>	<u>704,721</u>	<u>879,000</u>
Total taxes	<u>8,815,052</u>	<u>9,005,239</u>	<u>9,703,722</u>	<u>8,694,840</u>	<u>10,417,000</u>
Special assessments:	<u>1,049</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>-</u>
Licenses and permits:					
Occupational	<u>5,566,164</u>	<u>5,481,008</u>	<u>5,676,888</u>	<u>5,591,034</u>	<u>6,130,000</u>
Business:					
General	1,375,921	1,389,777	1,414,737	1,594,902	1,472,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Lodging	76,083	95,347	100,219	76,422	99,000
Franchise fee	60,414	60,523	57,887	60,588	61,000
	<u>1,512,418</u>	<u>1,545,647</u>	<u>1,572,843</u>	<u>1,731,912</u>	<u>1,632,000</u>
Animal	-	-	-	-	-
Permits and inspections	47,599	64,456	88,376	55,300	61,000
	<u>7,126,181</u>	<u>7,091,111</u>	<u>7,338,107</u>	<u>7,378,246</u>	<u>7,823,000</u>
Total licenses and permits					
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	73,534	68,843	76,799	61,139	78,000
Shared state revenue:					
Bank excise tax	91,866	107,923	94,462	-	95,000
Share of liquor tax profits	39,262	39,903	35,277	33,511	36,000
	<u>131,128</u>	<u>147,826</u>	<u>129,739</u>	<u>33,511</u>	<u>131,000</u>
Other:					
Grants	2,500	-	141,878	90,899	-
Lee County	10,719	8,000	8,000	8,000	8,000
	<u>13,219</u>	<u>8,000</u>	<u>149,878</u>	<u>98,899</u>	<u>8,000</u>
	<u>217,881</u>	<u>224,669</u>	<u>356,416</u>	<u>193,549</u>	<u>217,000</u>
Total intergovernmental revenue					

# City of Opelika

## Annual Budget

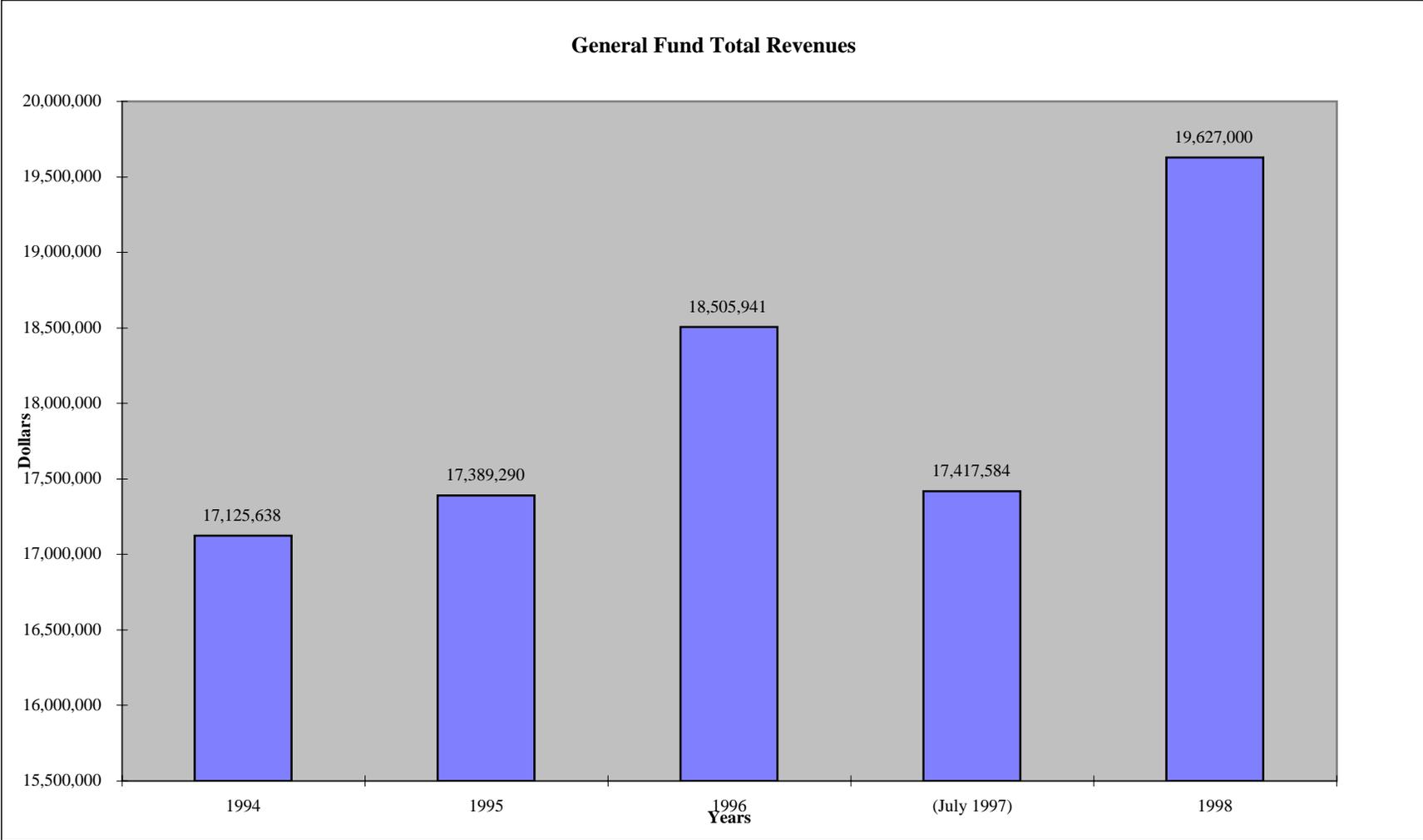
### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Charges for services:					
Public safety:					
Opelika City Board of Education	18,000	18,000	56,625	-	36,000
East Alabama Medical Center	1,842	1,060	42,342	40,028	18,000
Housing authority	59,911	14,127	53,350	48,575	69,000
Towing, firecalls, fire training	12,824	3,708	561	1,594	-
	<u>92,577</u>	<u>36,895</u>	<u>152,878</u>	<u>90,197</u>	<u>123,000</u>
Public Works:					
Clearing and grading - other	-	-	-	7,833	-
Health:					
Graves and monuments	15,060	16,340	15,455	37,265	15,000
Evergreen Cemetery	2,990	2,830	1,975	4,130	-
	<u>18,050</u>	<u>19,170</u>	<u>17,430</u>	<u>41,395</u>	<u>15,000</u>
Culture and recreation:					
Entry fees and concessions	126,093	146,879	134,185	103,055	107,000
	<u>126,093</u>	<u>146,879</u>	<u>134,185</u>	<u>103,055</u>	<u>107,000</u>
Total charges for service	<u>236,720</u>	<u>202,944</u>	<u>304,493</u>	<u>234,647</u>	<u>245,000</u>
Fines and forfeits:					
Public safety:					
Fines and costs	278,659	296,037	273,411	205,205	270,000
	<u>278,659</u>	<u>296,037</u>	<u>273,411</u>	<u>205,205</u>	<u>270,000</u>
Culture and recreation:					
Fines	9,693	8,382	11,021	7,433	-
	<u>9,693</u>	<u>8,382</u>	<u>11,021</u>	<u>7,433</u>	<u>-</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Total fines and forfeits	288,352	304,419	284,432	212,638	270,000
Miscellaneous revenues:					
Interest earnings	323,883	443,400	422,437	479,438	585,000
Other:					
Rental income	14,329	5,800	5,800	4,863	6,000
Contributions	34,186	25,894	13,085	131,342	-
Cemetery lots	37,515	31,995	26,515	53,690	28,000
Miscellaneous	30,490	53,714	50,934	34,331	36,000
	116,520	117,403	96,334	224,226	70,000
Total miscellaneous revenues	440,403	560,803	518,771	703,664	655,000
Total revenues	17,125,638	17,389,290	18,505,941	17,417,584	19,627,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	85,222	85,742	88,382	76,837	122,729
Other	14,617	13,374	15,117	9,376	228,822
Total mayor	<u>99,839</u>	<u>99,116</u>	<u>103,499</u>	<u>86,213</u>	<u>351,551</u>
Administration:					
Personal services	58,890	60,508	62,863	9,412	57,610
Other	100,058	89,138	82,121	86,088	141,893
Services provided to other funds	-	-	-	-	-
Total administration	<u>158,948</u>	<u>149,646</u>	<u>144,984</u>	<u>95,500</u>	<u>199,503</u>
Legislative - City Clerk:					
Personal services	131,847	130,516	148,432	113,346	146,981
Other	183,393	223,322	192,745	135,788	227,800
Services provided to other funds	-	-	-	-	-
Total legislative	<u>315,240</u>	<u>353,838</u>	<u>341,177</u>	<u>249,134</u>	<u>374,781</u>
Other:					
Revenue:					
Personal services	325,543	336,091	339,445	400,897	515,473
Other	144,254	150,138	111,872	98,582	252,228

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Services provided other funds	(224,864)	(232,766)	(235,058)	(353,868)	(414,051)
	<u>244,933</u>	<u>253,463</u>	<u>216,259</u>	<u>145,611</u>	<u>353,650</u>
Accounting:					
Personal services	146,149	154,570	175,152	154,461	198,018
Other	47,454	67,039	59,911	25,472	64,700
Services provided other funds	(48,445)	(53,492)	(67,441)	(63,938)	(87,872)
	<u>145,158</u>	<u>168,117</u>	<u>167,622</u>	<u>115,995</u>	<u>174,846</u>
Data Processing:					
Personal services	108,373	139,956	162,939	136,686	198,051
Other	102,610	110,503	134,569	111,534	206,671
Services provided other funds	(117,508)	(131,985)	(139,122)	(136,094)	(169,881)
	<u>93,475</u>	<u>118,474</u>	<u>158,386</u>	<u>112,126</u>	<u>234,841</u>
Judicial:					
Personal services	172,509	179,542	172,848	132,999	148,901
Other	64,912	88,223	73,507	67,429	87,137
	<u>237,421</u>	<u>267,765</u>	<u>246,355</u>	<u>200,428</u>	<u>236,038</u>
Human Resources administration:					
Personal services	70,770	73,189	76,468	79,760	98,259
Other	7,431	14,615	16,839	171,076	47,435
	<u>78,201</u>	<u>87,804</u>	<u>93,307</u>	<u>250,836</u>	<u>145,694</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

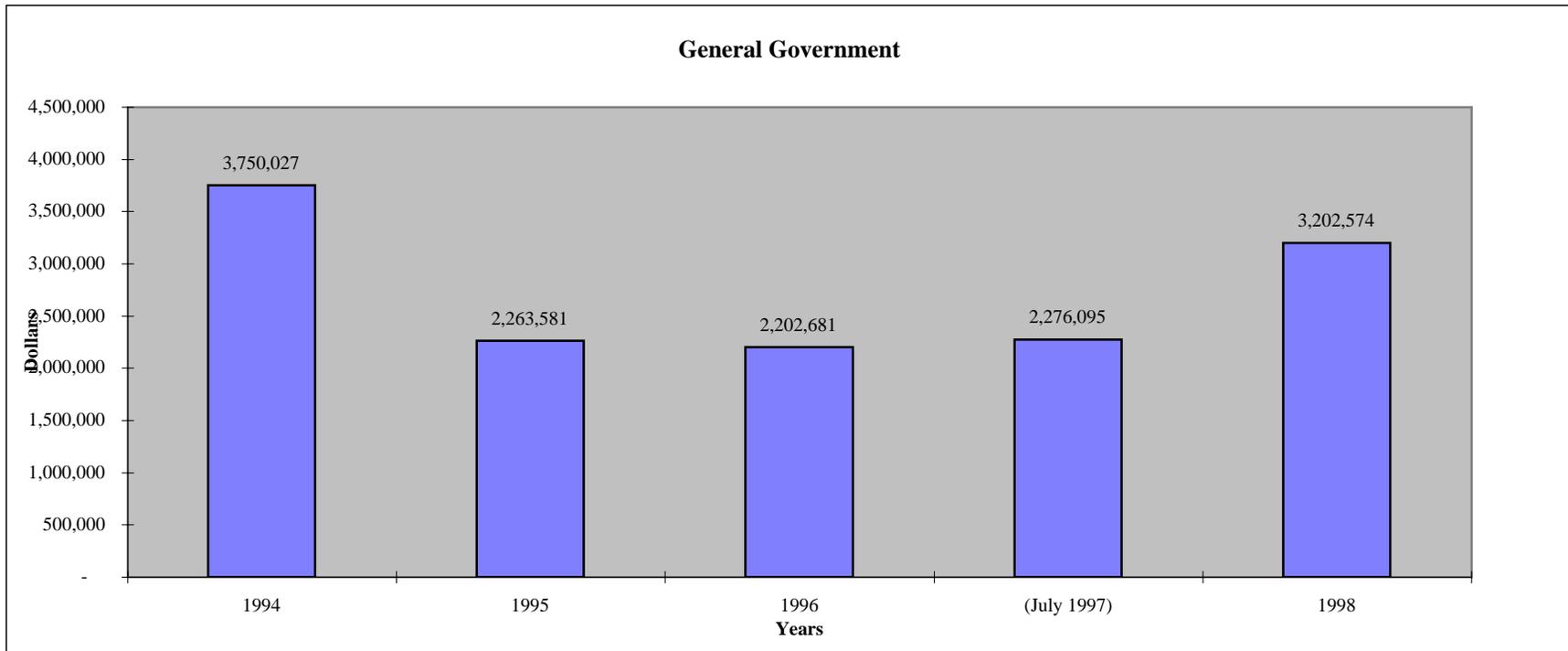
	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
<b>Planning:</b>					
Personal services	113,990	151,426	103,769	100,528	131,000
Other	115,618	24,264	16,473	12,021	46,370
Services provided to other fun	(3,515)	-	-	-	-
	<u>226,093</u>	<u>175,690</u>	<u>120,242</u>	<u>112,549</u>	<u>177,370</u>
<b>Purchasing:</b>					
Personal services	150,515	160,113	159,563	142,465	176,617
Other	12,724	14,149	7,494	14,641	20,325
Services provided to other fun	(54,735)	(48,433)	(47,791)	(42,495)	(49,972)
	<u>108,504</u>	<u>125,829</u>	<u>119,266</u>	<u>114,611</u>	<u>146,970</u>
<b>Nondepartmental:</b>					
Auburn-Opelika Airport	19,275	84,763	19,276	65,864	20,430
Lee County Area Council of Governments	51,132	51,132	51,132	54,600	71,250
Opelika Chamber of Commer	72,500	100,000	82,650	70,875	82,650
Opelika Industrial Developme	1,868,691	200,650	310,022	583,333	600,000
Lee County Extension Service	9,500	9,504	9,504	7,920	10,000
Main Street, Inc.	14,000	14,000	14,000	10,500	18,000
Downtown Redevelopment Authorit	-	-	5,000	-	5,000
Minority Business Developme	7,117	3,790	-	-	-
Other	-	-	-	-	-
	<u>2,042,215</u>	<u>463,839</u>	<u>491,584</u>	<u>793,092</u>	<u>807,330</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Total other	3,176,000	1,660,981	1,613,021	1,845,248	2,276,739
Total general government	3,750,027	2,263,581	2,202,681	2,276,095	3,202,574



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

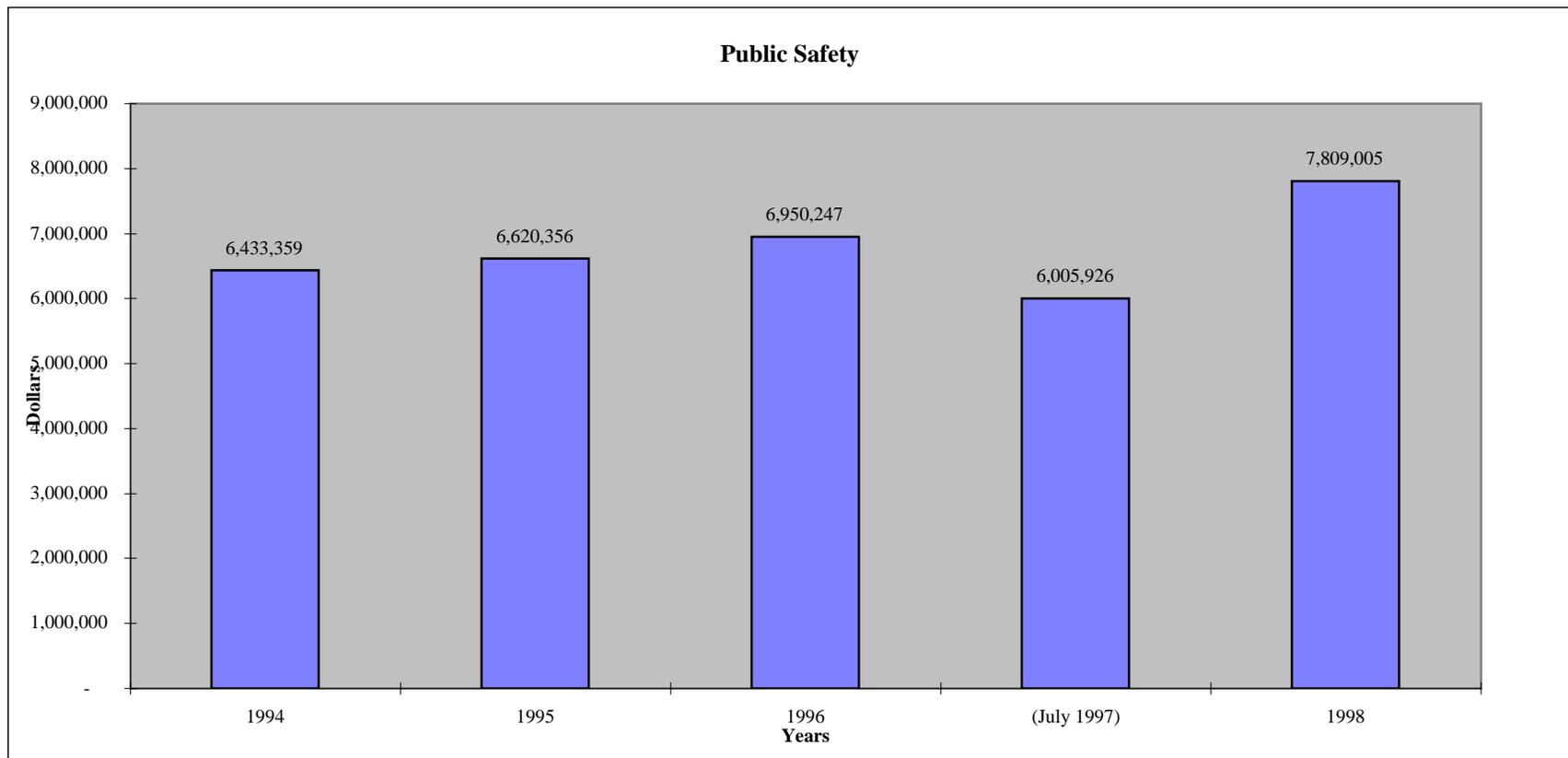
	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Public safety:					
Police:					
Personal services	3,205,794	3,219,058	3,517,698	3,090,981	4,032,259
Other	624,988	673,040	608,482	512,769	762,397
Services provided other funds	-	-	-	-	-
Total police	<u>3,830,782</u>	<u>3,892,098</u>	<u>4,126,180</u>	<u>3,603,750</u>	<u>4,794,656</u>
Fire:					
Personal services	2,147,387	2,222,557	2,350,290	2,027,221	2,436,773
Other	354,790	368,701	284,577	228,180	355,376
Total fire	<u>2,502,177</u>	<u>2,591,258</u>	<u>2,634,867</u>	<u>2,255,401</u>	<u>2,792,149</u>
Other:					
Nondepartmental:					
National Guard	2,600	2,600	2,600	1,950	2,600
Juvenile Court	15,300	15,300	15,300	11,475	15,300
Lee County Emergency Mgt	5,000	5,000	5,000	3,750	31,500
Emergency Medical Service	77,500	114,100	166,300	129,600	172,800
Total other	<u>100,400</u>	<u>137,000</u>	<u>189,200</u>	<u>146,775</u>	<u>222,200</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Total public safety	6,433,359	6,620,356	6,950,247	6,005,926	7,809,005



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

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# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
<b>Public Works:</b>					
<b>Highways and streets:</b>					
Personal services	480,796	446,056	413,479	379,392	548,681
Other	111,965	187,666	126,740	117,617	179,042
	<u>592,761</u>	<u>633,722</u>	<u>540,219</u>	<u>497,009</u>	<u>727,723</u>
<b>Engineering:</b>					
Personal services	320,967	350,866	373,851	331,148	419,125
Other	61,356	81,462	60,717	59,438	76,250
Services provided to other funds	(19,498)	(21,402)	(22,163)	(40,103)	(50,050)
	<u>362,825</u>	<u>410,926</u>	<u>412,405</u>	<u>350,483</u>	<u>445,325</u>
<b>Other:</b>					
<b>Administration:</b>					
Personal services	166,058	161,341	156,235	142,886	176,286
Other	29,435	24,439	25,605	18,021	67,120
Services provided other funds	(18,728)	(17,737)	(17,420)	(17,222)	(23,167)
	<u>176,765</u>	<u>168,043</u>	<u>164,420</u>	<u>143,685</u>	<u>220,239</u>
<b>Cemetery:</b>					
Personal services	159,623	164,924	169,681	144,361	199,578
Other	23,664	30,642	22,915	15,822	33,663
	<u>183,287</u>	<u>195,566</u>	<u>192,596</u>	<u>160,183</u>	<u>233,241</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

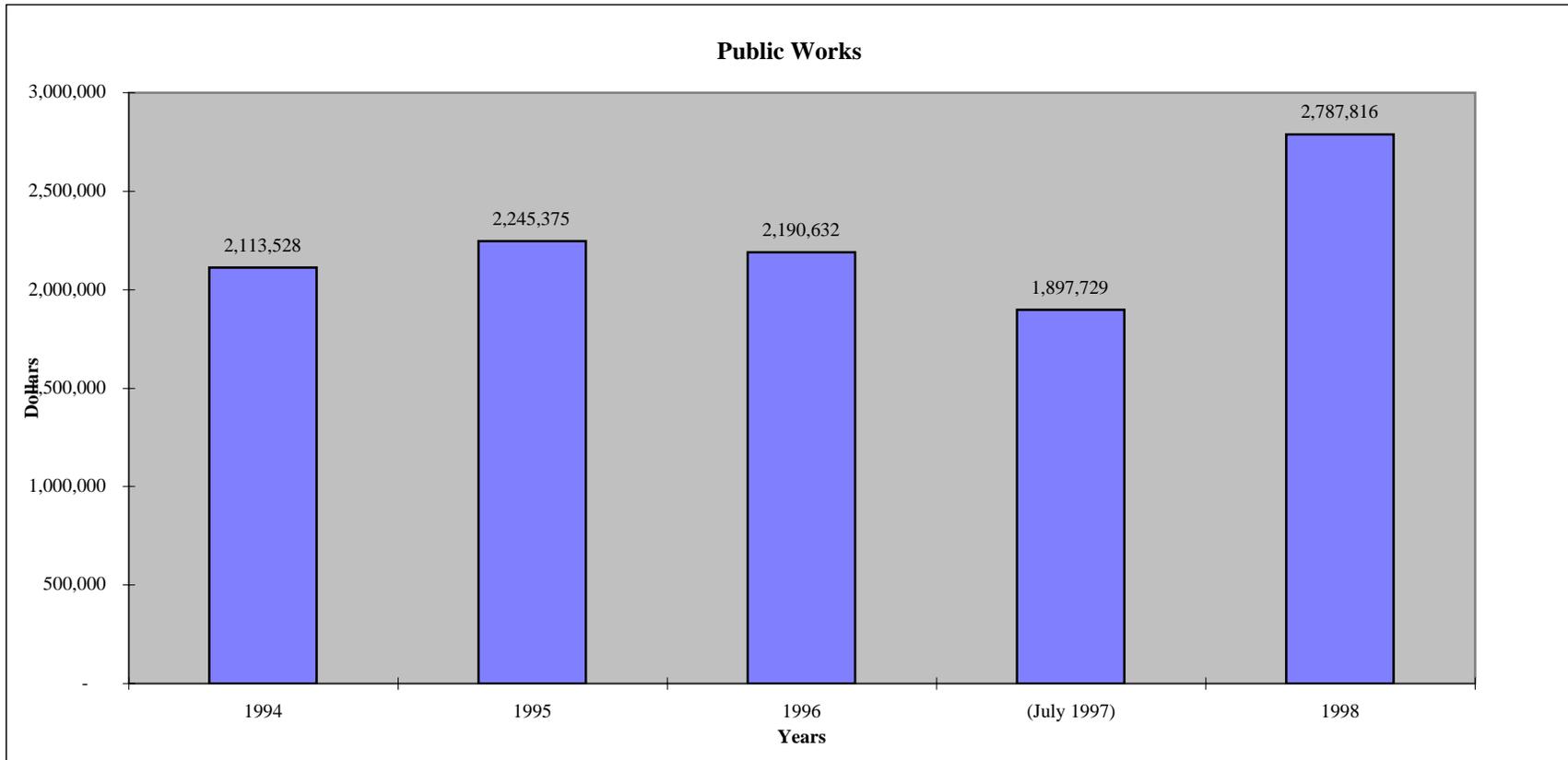
	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Automotive shop:					
Personal services	265,732	259,994	297,745	255,724	330,838
Other	28,362	30,521	23,151	18,169	25,628
	<u>294,094</u>	<u>290,515</u>	<u>320,896</u>	<u>273,893</u>	<u>356,466</u>
Grounds maintenance:					
Personal services	148,928	163,255	171,145	128,694	225,970
Other	46,799	53,385	47,132	43,734	161,118
Services provided other funds	-	(8,922)	-	-	-
	<u>195,727</u>	<u>207,718</u>	<u>218,277</u>	<u>172,428</u>	<u>387,088</u>
Building maintenance:					
Personal services	124,281	131,142	148,090	133,166	164,076
Other	29,775	33,958	28,732	32,005	51,889
	<u>154,056</u>	<u>165,100</u>	<u>176,822</u>	<u>165,171</u>	<u>215,965</u>
Inspection:					
Personal services	127,464	155,322	151,994	123,401	173,617
Other	26,549	18,463	13,003	11,476	28,152
	<u>154,013</u>	<u>173,785</u>	<u>164,997</u>	<u>134,877</u>	<u>201,769</u>
Total other	<u>1,157,942</u>	<u>1,200,727</u>	<u>1,238,008</u>	<u>1,050,237</u>	<u>1,614,768</u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Total public works	2,113,528	2,245,375	2,190,632	1,897,729	2,787,816



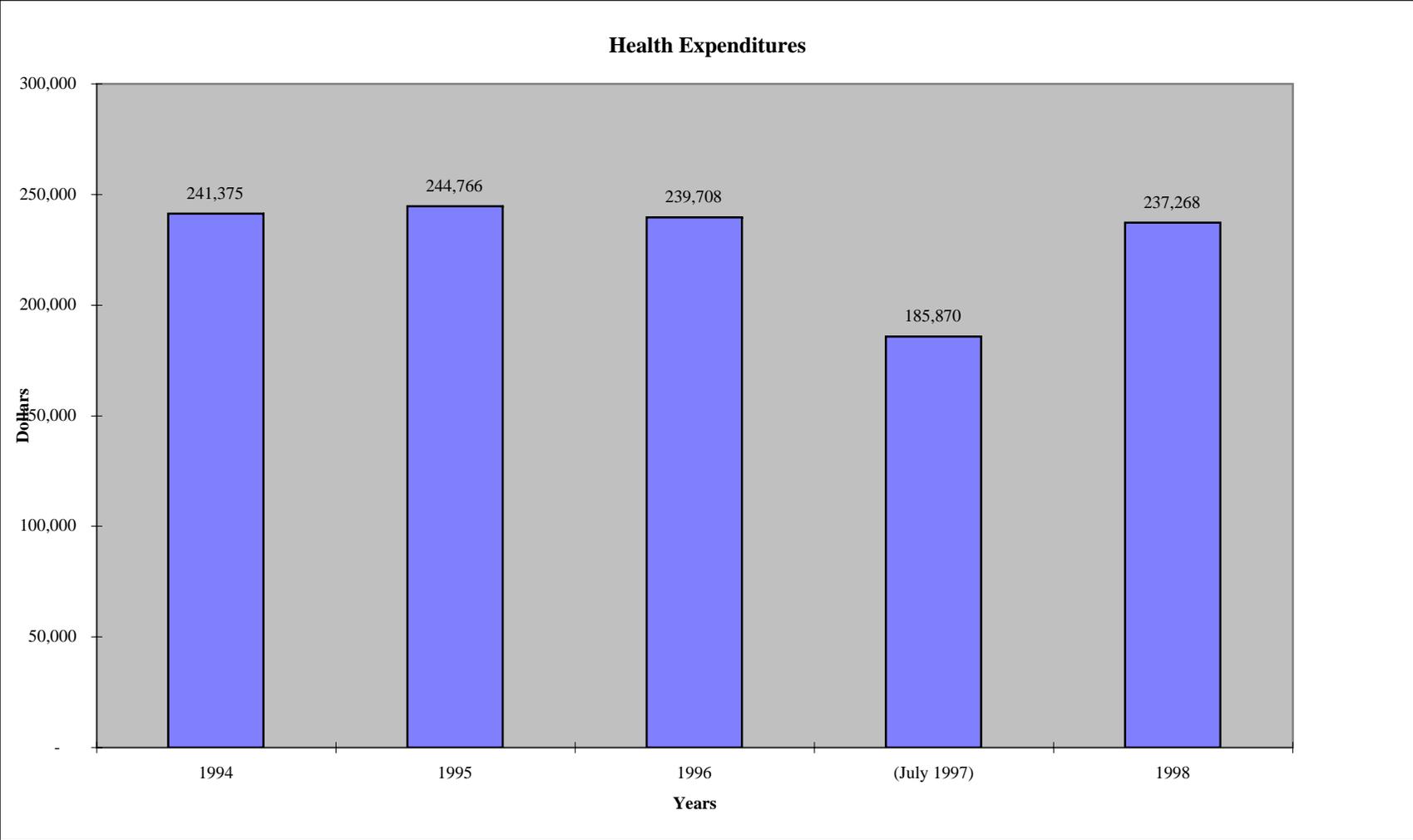
# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Health:					
Animal control:					
Personal services	26,587	27,936	30,476	16,715	24,001
Other	6,399	6,830	4,768	2,712	8,335
	<u>32,986</u>	<u>34,766</u>	<u>35,244</u>	<u>19,427</u>	<u>32,336</u>
Other:					
Nondepartmental:					
Public health	50,000	50,004	50,004	41,670	50,004
Mental health	50,000	50,000	50,000	37,500	50,000
Substance abuse	50,000	50,000	50,000	37,500	50,000
East Alabama Regional Solid Waste Disp	9,389	8,000	7,511	5,633	7,511
Valley Haven School	-	2,500	2,500	2,500	2,500
Lee County Humane Society	40,000	39,996	42,949	35,390	38,417
Sickle Cell	1,500	1,500	1,500	1,250	1,500
Child care alliance	-	-	-	5,000	5,000
Other	7,500	8,000	-	-	-
	<u>208,389</u>	<u>210,000</u>	<u>204,464</u>	<u>166,443</u>	<u>204,932</u>
Total health	<u>241,375</u>	<u>244,766</u>	<u>239,708</u>	<u>185,870</u>	<u>237,268</u>

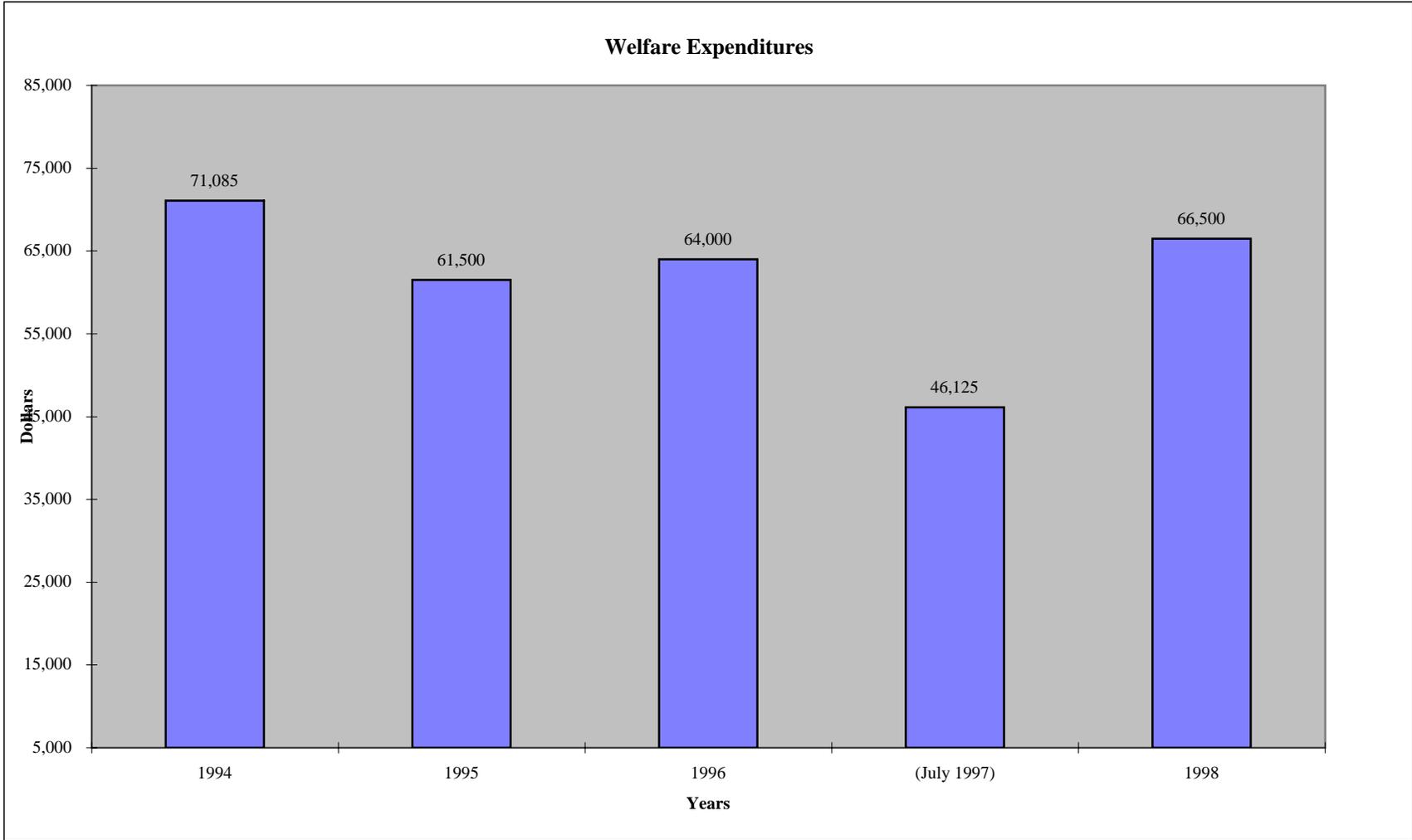
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	2,500	2,500	2,500	1,875	2,500
Lee County Youth Development	35,000	35,000	35,000	26,250	35,000
East Alabama Task force for Battered Women	-	-	-	-	-
Boys and Girls Club	5,000	5,000	7,500	3,750	10,000
Council on Human Relations	28,585	19,000	19,000	14,250	19,000
Retirees Committee	-	-	-	-	-
Total welfare	71,085	61,500	64,000	46,125	66,500

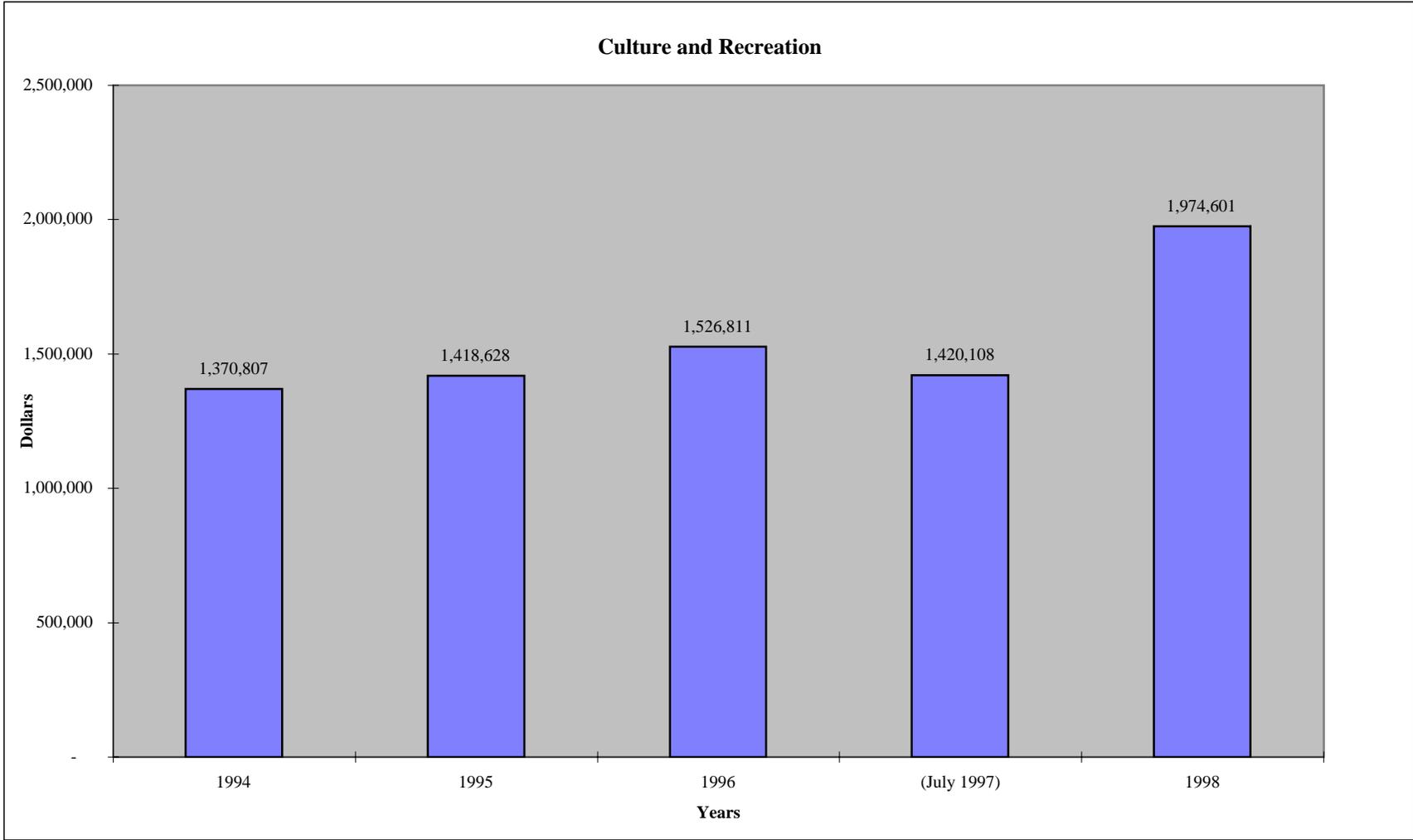
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Culture and recreation:					
Parks and recreation:					
Personal services	763,273	780,886	798,003	700,472	1,007,260
Other	329,567	368,498	370,439	440,950	610,740
Total parks and recreation	1,092,840	1,149,384	1,168,442	1,141,422	1,618,000
Library:					
Personal services	188,315	192,956	202,619	196,357	231,121
Other	58,531	46,688	125,550	57,129	73,480
Total library	246,846	239,644	328,169	253,486	304,601
Nondepartmental:					
Opelika Tree Commission	6,721	5,200	5,200	5,200	7,000
Beautification Committee	4,400	4,400	5,000	-	10,000
Arts Association (Depot)	-	-	-	5,000	10,000
Museum of East Alabama	20,000	20,000	20,000	15,000	25,000
Total nondepartmental	31,121	29,600	30,200	25,200	52,000
Total culture and recreation	1,370,807	1,418,628	1,526,811	1,420,108	1,974,601

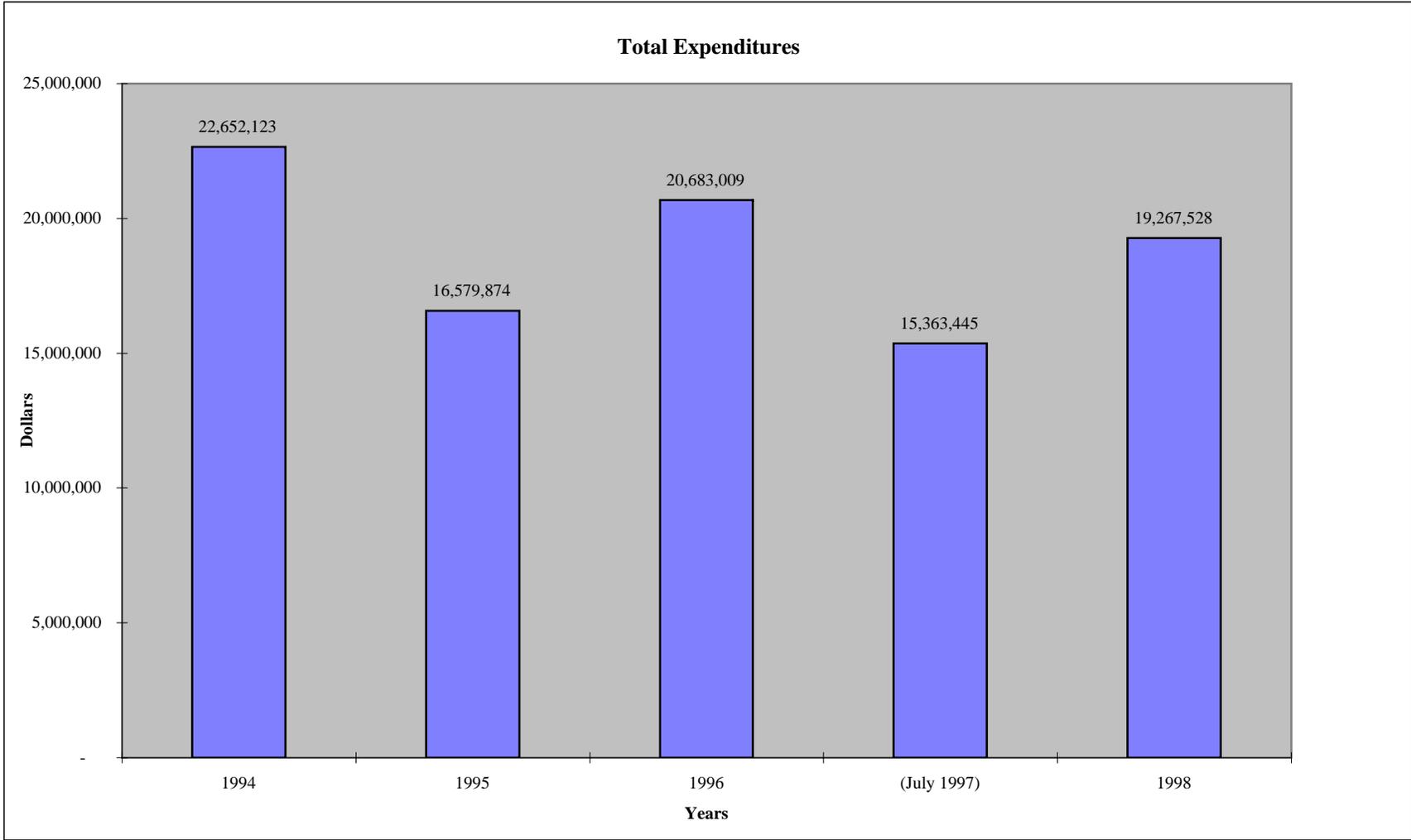
**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**



**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Economic development:					
Personal services	-	-	-	90,833	125,467
Other	-	-	2,663	13,643	44,058
Total economic development	-	-	2,663	104,476	169,525
Education:	6,704,200	1,704,600	5,202,425	1,416,667	1,700,000
Total current expenditures	20,684,381	14,558,806	18,379,167	13,352,996	17,947,289
Capital outlay:	1,502,691	1,656,268	1,570,309	1,686,445	1,241,348
Debt service:					
Issue cost	103,752	-	137,298	-	-
Principal	246,291	265,919	514,819	288,988	48,612
Interest	115,008	98,881	81,416	35,016	30,279
	465,051	364,800	733,533	324,004	78,891
Total expenditures	22,652,123	16,579,874	20,683,009	15,363,445	19,267,528
Excess of revenues over (under) expenditure	(5,526,485)	809,416	(2,177,068)	2,054,139	359,472

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Other financing sources (uses):					
Proceeds from General Long-Term Debt	5,103,752	-	3,639,650	-	-
Sales of fixed assets	289,512	401,561	684,310	151,915	280,000
Transfers from Electric Utility Fund	2,622,972	1,196,350	1,182,310	1,153,254	1,512,018
Transfers from Garden Hills Cemetery	-	-	-	-	-
Perpetual Care Trust Fund	8,266	10,603	10,547	8,046	9,000
Transfers from Community Development Fun	-	-	-	-	-
Transfers from General Long-Term Debt	16	-	-	-	-
Transfers from Friends of the Lewis E. Cooper, Jr. Memorial Library Trust fund					
Transfers to Capital Projects Fund	(344,391)	-	(1,240,305)	-	-
Transfers to Community Development Fund	(4,875)	(10,962)	(3,500)	(21,069)	(20,440)
Transfers to General Obligation Debt Service fund	(362,103)	(1,514,565)	(1,429,596)	(1,099,645)	(1,673,000)
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(9,379)	(7,999)	(6,629)	(13,422)	(6,000)
Transfers to Solid Waste Collection Fund	(417,773)	(65,527)	(304,098)	-	(161,642)
Transfers to 1965 Sewer System Fund	-	-	-	-	(321,607)
Transfers to General Obligation Refunding					
Warrants Debt Service Fund	(433,270)	(425,034)	(436,404)	(65,390)	(297,950)
Transfers to 1986 General Obligation School					
Warrants Debt Service Fund	(179,460)	(181,969)	(181,828)	(176,325)	(181,000)
	<u>6,273,267</u>	<u>(597,542)</u>	<u>1,914,457</u>	<u>(62,636)</u>	<u>(860,621)</u>
Total other financing sources (uses):					

# City of Opelika

## Annual Budget

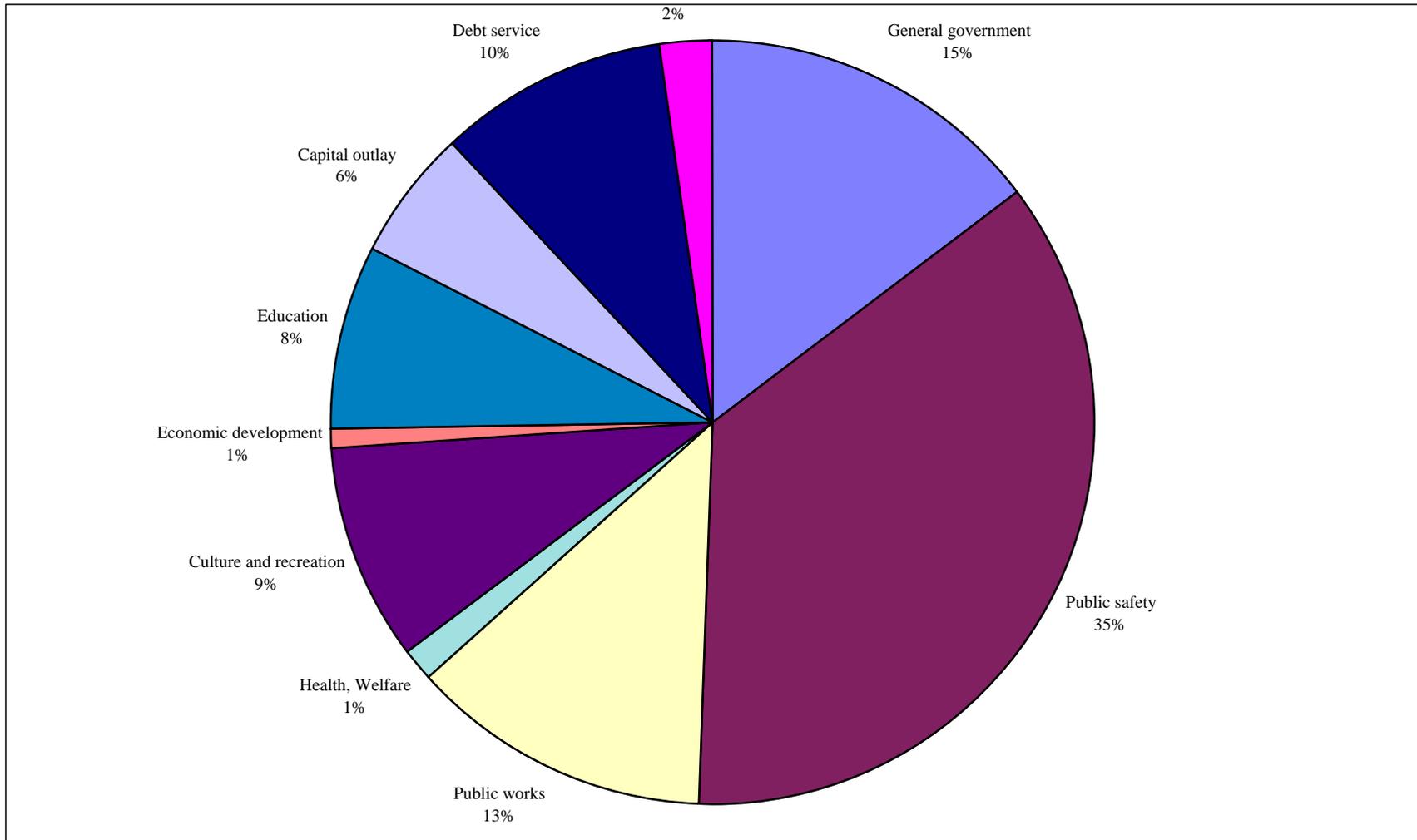
### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
<b>General Fund:</b>					
Excess of revenues and other sources over (under) expenditures and other uses	746,782	211,874	(262,611)	1,991,503	(501,149)
Extraordinary item - Hurricane Opal damage	-	-	(224,542)	-	-
Excess of revenues and other sources over (under) expenditures and other uses	746,782	211,874	(487,153)	1,991,503	(501,149)
Projected fund balance, beginning of year	7,929,112	8,675,894	10,845,594	10,358,441	12,349,944
Add: Adjustment for new accounting method		1,957,826			
Projected fund balance, end of year	8,675,894	10,845,594	10,358,441	12,349,944	11,848,795

# City of Opelika

## Annual Budget

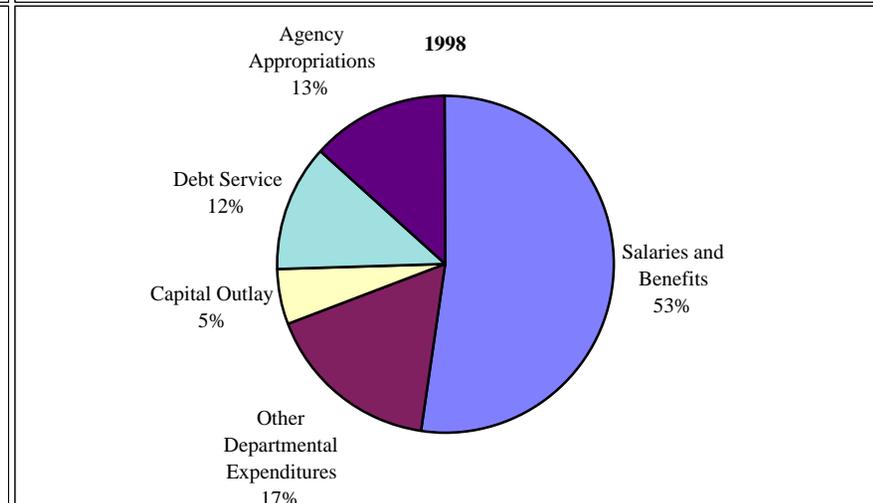
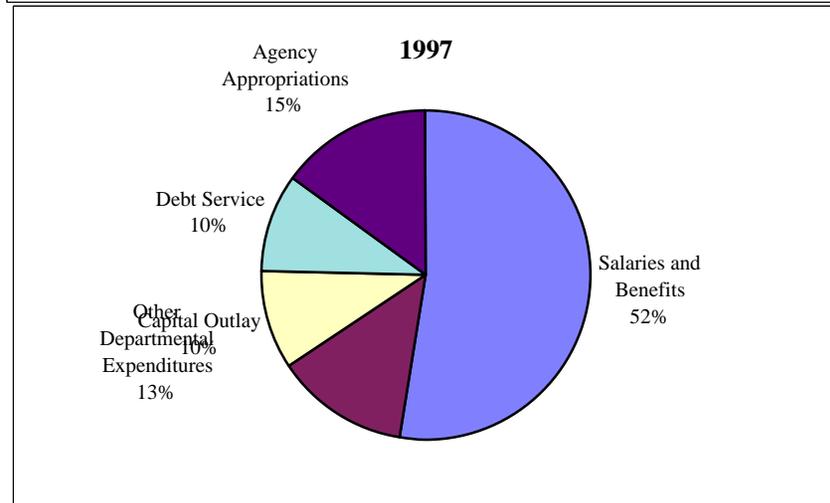
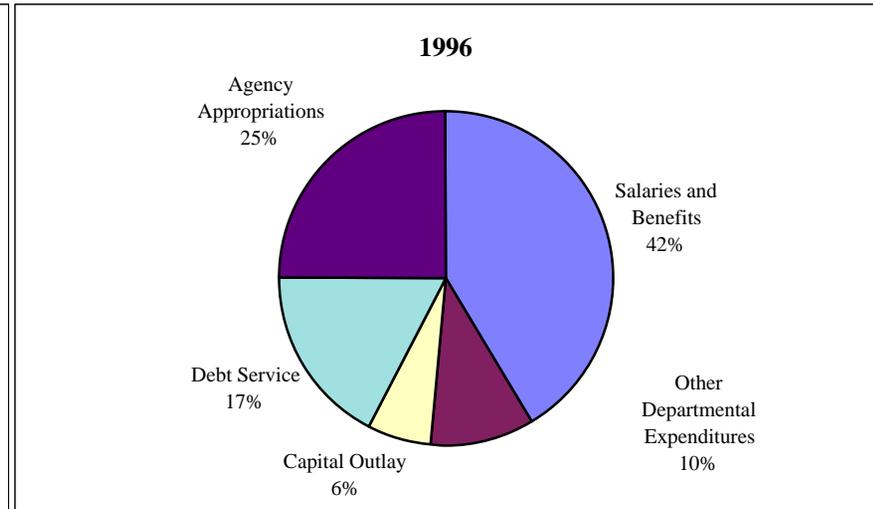
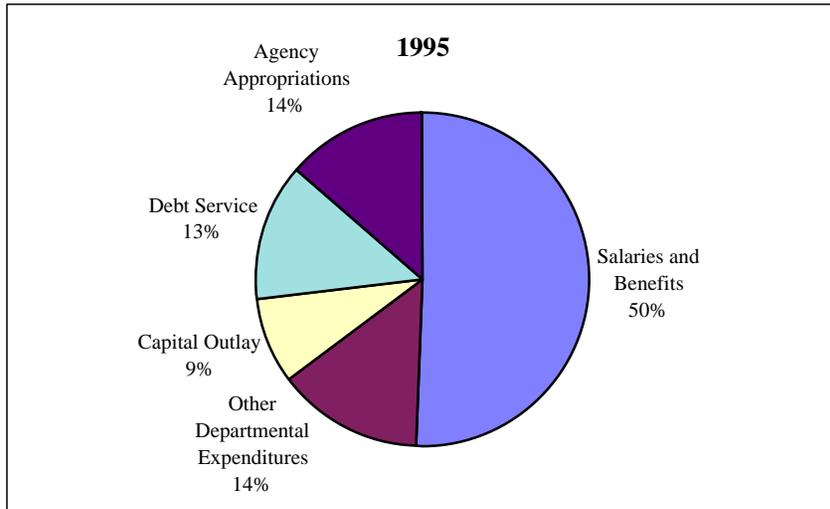
### Fiscal year ending September 30, 1998



# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998



# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 1998**

#### 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, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	71,211	73,158	74,231	62,367	74,000
Miscellaneous:					
Interest	1,169	2,269	3,570	2,967	-
Total revenues	<u>72,380</u>	<u>75,427</u>	<u>77,801</u>	<u>65,334</u>	<u>74,000</u>
Expenditures:					
Current:					
Public works	161,742	5,695	-	-	74,000
Capital outlay	-	-	-	145,664	-
Total expenditures	<u>161,742</u>	<u>5,695</u>	<u>-</u>	<u>145,664</u>	<u>74,000</u>
Excess of revenues over (under) expenditure	(89,362)	69,732	77,801	(80,330)	-
Projected fund balance, beginning of year	<u>153,640</u>	<u>64,278</u>	<u>134,010</u>	<u>211,811</u>	<u>131,481</u>
Projected fund balance, end of year	<u><u>64,278</u></u>	<u><u>134,010</u></u>	<u><u>211,811</u></u>	<u><u>131,481</u></u>	<u><u>131,481</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	52,049	52,419	53,532	45,224	52,000
Miscellaneous:					
Interest	3,051	6,108	7,791	6,474	9,000
Other	-	-	-	-	-
Total revenues	<u>55,100</u>	<u>58,527</u>	<u>61,323</u>	<u>51,698</u>	<u>61,000</u>
Expenditures:					
Current:					
Public works	<u>4,806</u>	<u>11,747</u>	<u>10,724</u>	<u>157,052</u>	<u>61,000</u>
Excess of revenues over (under) expenditure	50,294	46,780	50,599	(105,354)	-
Projected fund balance, beginning of year	<u>82,062</u>	<u>132,356</u>	<u>179,136</u>	<u>229,735</u>	<u>124,381</u>
Projected fund balance, end of year	<u><u>132,356</u></u>	<u><u>179,136</u></u>	<u><u>229,735</u></u>	<u><u>124,381</u></u>	<u><u>124,381</u></u>

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Community Development Fund:					
Revenues:					
Intergovernmental:					
Federal grants	115,497	188,721	213,015	2,901	500,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	115,497	188,721	213,015	2,901	500,000
Expenditures:					
Current:	117,406	188,721	213,015	2,901	500,000
Excess of revenues over (under) expenditure	(1,909)	-	-	-	-
Other financing sources (uses):					
Transfers from (to) General Fund	1,909	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Forestry Grant Fund:					
Revenues:					
Intergovernmental:					
Federal grants	7,800	15,527	3,500	-	-
Miscellaneous:					
Contributions	-	7,104	-	-	-
Total revenues	7,800	22,631	3,500	-	-
Expenditures:					
Current:	9,159	33,593	7,000	-	-
Capital Outlay:	-	-	-	-	-
	9,159	33,593	7,000	-	-
Excess of revenues over (under) expenditure	(1,359)	(10,962)	(3,500)	-	-
Other financing sources (uses):					
Transfers from (to) General Fund	1,359	10,962	3,500	-	-
Excess of revenues and other sources over (under) expenditures and other	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
ISTEA Grant fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	295,000	415,772	-
Miscellaneous:					
Contributions	-	-	25,000	-	-
Total revenues	-	-	320,000	415,772	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	482,227	251,202	-
Excess of revenues over (under) expenditure	-	-	482,227	251,202	-
Excess of revenues over (under) expenditure	-	-	(162,227)	164,570	-
Other financing sources (uses):					
Transfers from (to) Light and Power Fund	-	-	55,000	-	-
Transfers from (to) General Fund	-	-	351,617	4,794	-
Excess of revenues and other sources over (under) expenditures and other	-	-	406,617	4,794	-
Excess of revenues and other sources over (under) expenditures and other	-	-	244,390	169,364	-
Projected fund balance, beginning of year	-	-	-	244,390	413,754
Projected fund balance, end of year	-	-	244,390	413,754	413,754

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Railroad Depot Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	-
Miscellaneous:					
Contributions	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures:					
Current:	-	-	3,750	132	-
Capital Outlay:	-	-	-	31,000	-
	-	-	3,750	31,132	-
Excess of revenues over (under) expenditure	-	-	(3,750)	(31,132)	-
Other financing sources (uses):					
Transfers from (to) General Fund	-	-	53,750	-	-
Excess of revenues and other sources over (under) expenditures and other	-	-	50,000	(31,132)	-
Projected fund balance, beginning of year	-	-	-	50,000	18,868
Projected fund balance, end of year	-	-	50,000	18,868	18,868

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Law Enforcement Block Grant:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	146,479	-
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	146,479	-
Expenditures:					
Current:	-	-	-	6,779	-
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditure	-	-	-	139,700	-
Other financing sources (uses):					
Transfers from (to) General Fund	-	-	-	16,275	-
Excess of revenues and other sources over (under) expenditures and other	-	-	-	155,975	-
Projected fund balance, beginning of year	-	-	-	-	155,975
Projected fund balance, end of year	-	-	-	155,975	155,975

# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 1998**

#### **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 in 1994 is being used to finance these projects.

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Storm Sewer Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	63,668	36,854	4,264	692	-
Other	-	-	-	-	-
Total revenues	<u>63,668</u>	<u>36,854</u>	<u>4,264</u>	<u>692</u>	<u>-</u>
Expenditures:					
Current	-	18	-	-	-
Capital Outlay	409,355	1,605,680	62,899	36,141	-
	<u>409,355</u>	<u>1,605,698</u>	<u>62,899</u>	<u>36,141</u>	<u>-</u>
Debt Service:					
Bond issue costs	-	-	-	-	-
Total expenditures	<u>409,355</u>	<u>1,605,698</u>	<u>62,899</u>	<u>36,141</u>	<u>-</u>
Excess of revenues over (under) €	<u>(345,687)</u>	<u>(1,568,844)</u>	<u>(58,635)</u>	<u>(35,449)</u>	<u>-</u>
Other financing sources:					
Proceeds of G.O. Debt	-	-	-	-	-
Operating transfers in from general fund	140,000	-	834,938	-	-
	<u>140,000</u>	<u>-</u>	<u>834,938</u>	<u>-</u>	<u>-</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	<u>Actual 1994</u>	<u>Actual 1995</u>	<u>Actual 1996</u>	<u>Year to Date (July 1997)</u>	<u>Budget 1998</u>
Storm Sewer Construction Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(205,687)	(1,568,844)	776,303	(35,449)	-
Projected fund balance, beginning of year	<u>1,802,283</u>	<u>1,596,596</u>	<u>27,752</u>	<u>804,055</u>	<u>768,606</u>
Projected fund balance, end of year	<u><u>1,596,596</u></u>	<u><u>27,752</u></u>	<u><u>804,055</u></u>	<u><u>768,606</u></u>	<u><u>768,606</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	95,899	726,475	702,455	305,890	502,000
Other	-	-	-	-	-
Total revenues	95,899	726,475	702,455	305,890	502,000
Expenditures:					
Current	289	635,075	-	115,525	502,000
Capital Outlay	-	1,405,046	3,670,100	3,276,385	-
Debt Service:					
Bond issue costs	327,444	-	-	-	-
Total expenditures	327,733	2,040,121	3,670,100	3,391,910	502,000
Excess of revenues over (under) €	(231,834)	(1,313,646)	(2,967,645)	(3,086,020)	-
Other financing sources:					
Proceeds of G.O. Debt	14,342,022	-	-	-	-
Operating transfers in to Electric Utility Fund	(393,620)	-	-	-	-
	13,948,402	-	-	-	-

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Road Construction Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	13,716,568	(1,313,646)	(2,967,645)	(3,086,020)	-
Projected fund balance, beginning of year	-	13,716,568	12,402,922	9,435,277	6,349,257
Projected fund balance, end of year	<u>13,716,568</u>	<u>12,402,922</u>	<u>9,435,277</u>	<u>6,349,257</u>	<u>6,349,257</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

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# **City of Opelika**

## **Annual Budget**

### **Fiscal year ending September 30, 1998**

#### **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, 1998**

Enterprise Funds:	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Electric Utility Fund:					
Operating revenues:					
Charges for services	16,948,176	16,323,159	18,362,491	13,990,658	18,537,000
Operating expenses:					
Power purchased	12,637,527	11,973,667	13,643,592	10,309,639	13,633,000
Depreciation	602,058	627,168	786,294	632,794	775,000
Personal services	711,091	732,868	801,346	643,647	1,034,835
Other	431,474	499,113	599,810	664,113	892,930
Services provided by other funds	198,942	216,775	202,229	367,757	436,054
Total operating expenses	14,581,092	14,049,591	16,033,271	12,617,950	16,771,819
Operating income	2,367,084	2,273,568	2,329,220	1,372,708	1,765,181
Nonoperating revenues (expenses):					
Interest revenues	242,754	337,666	320,649	251,480	322,000
Miscellaneous revenues	24,181	25,268	318,214	13,435	30,000
Sale of fixed assets	-	752	-	-	-
Interest expense and fiscal charges	(232,055)	(210,918)	(190,487)	(141,878)	(149,500)
Other expenses	(153,364)	(150,601)	(119,833)	(116,064)	(120,000)
Total nonoperating revenue (expenses)	(118,484)	2,167	328,543	6,973	82,500

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Income before operating transfers	2,248,600	2,275,735	2,657,763	1,379,681	1,847,681
Electric Utility Fund:					
Operating transfers in (out):					
From Road Construction fund	393,620	-	-	-	-
To other funds	(2,622,972)	(1,196,350)	(1,237,310)	(1,153,254)	(1,512,018)
	<u>(2,229,352)</u>	<u>(1,196,350)</u>	<u>(1,237,310)</u>	<u>(1,153,254)</u>	<u>(1,512,018)</u>
Net income before extraordinary item	19,248	1,079,385	1,420,453	226,427	335,663
Extraordinary (loss) on advance refunding	(9,282)	-	-	-	-
Net income before extraordinary item	9,966	1,079,385	1,420,453	226,427	335,663
Extraordinary loss due to hurricane damage	-	-	(441,123)	-	-
Net income (Loss)	9,966	1,079,385	979,330	226,427	335,663
Projected Retained earnings, beginning of year	<u>10,808,024</u>	<u>10,817,990</u>	<u>11,897,375</u>	<u>12,876,705</u>	<u>13,103,132</u>
Projected Retained earnings, end of year	<u><u>10,817,990</u></u>	<u><u>11,897,375</u></u>	<u><u>12,876,705</u></u>	<u><u>13,103,132</u></u>	<u><u>13,438,795</u></u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	1,639,554	1,767,943	1,801,185	1,494,852	1,791,000
Operating expenses:					
Depreciation	530,155	528,020	529,832	442,577	600,000
Personal services	553,590	577,477	615,863	499,374	650,681
Other	216,363	258,826	257,577	251,645	581,413
Services provided by other funds	72,137	79,003	84,290	98,157	121,380
Total operating expenses	1,372,245	1,443,326	1,487,562	1,291,753	1,953,474
Operating income	267,309	324,617	313,623	203,099	(162,474)
Nonoperating revenues (expenses):					
Interest revenues	43,966	69,095	67,654	67,159	65,000
Miscellaneous revenues	4,097	11,748	5,611	30,754	7,000
Sale of fixed assets	-	525	-	-	-
Interest expense and fiscal charges	(492,451)	(475,165)	(459,873)	(371,101)	(426,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(444,388)	(393,797)	(386,608)	(273,188)	(354,000)

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
1965 Sewer System Fund:					
Income before operating transfers	(177,079)	(69,180)	(72,985)	(70,089)	(516,474)
Operating transfers in (out):					
From general fund	-	-	-	-	321,607
Net income (Loss) before extraordin:	(177,079)	(69,180)	(72,985)	(70,089)	(194,867)
Extraordinary (loss) on advance refunding	(204,707)	-	-	-	-
Net income (Loss) before extraordin:	(381,786)	(69,180)	(72,985)	(70,089)	(194,867)
Extraordinary loss due to hurricane damage			(4,696)		
Net income (Loss)	(381,786)	(69,180)	(77,681)	(70,089)	(194,867)
Projected Retained earnings, beginning of year	3,316,706	2,934,920	2,865,740	2,788,059	2,717,970
Projected Retained earnings, end of year	<u>2,934,920</u>	<u>2,865,740</u>	<u>2,788,059</u>	<u>2,717,970</u>	<u>2,523,103</u>

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,214,998	1,257,730	1,476,162	1,248,964	1,519,000
Operating expenses:					
Landfill dumping charges	349,932	335,642	402,376	314,920	400,000
Depreciation	138,027	155,844	158,245	130,539	175,000
Personal services	528,083	551,527	587,502	564,418	808,790
Other	201,836	213,557	227,171	154,474	259,738
Services provided by other funds	97,431	95,649	92,315	88,823	104,688
Total operating expenses	1,315,309	1,352,219	1,467,609	1,253,174	1,748,216
Operating income	(100,311)	(94,489)	8,553	(4,210)	(229,216)
Nonoperating revenues (expenses):					
Interest revenues	6,112	22,212	2,595	14,344	21,000
Miscellaneous revenues	1,338	565	891,584	1,033	-
Sale of fixed assets	(10,679)	1,626	-	(500)	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(3,229)	24,403	894,179	14,877	21,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

	Actual 1994	Actual 1995	Actual 1996	Year to Date (July 1997)	Budget 1998
Income before operating transfers	(103,540)	(70,086)	902,732	10,667	(208,216)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	417,773	65,527	304,098	-	161,642
Net income (Loss) before extraordin:	314,233	(4,559)	1,206,830	10,667	(46,574)
Extraordinary loss due to hurricane damage			(1,046,444)		
Net income (Loss)	314,233	(4,559)	160,386	10,667	(46,574)
Less: Retained earnings, beginning of year	(147,178)	167,055	162,496	322,882	333,549
Less: Retained earnings, end of year	167,055	162,496	322,882	333,549	286,975

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

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**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

**Capital Outlay Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Capital outlay:

General Fund:

Cost

General Government:

Legislative:

9 Chairs for Council Chambers

7,200

Purchasing:

1 Copy Machine

9,500

Data Processing:

1 Additional DASD City Hall AS400

9,880

1 Additional DASD Police AS400

10,000

1 Internet Access Software

3,800

1 AS400 Police Dispatch

34,500

1 Client Access Software

15,000

1 Handheld Meter Reading Devices

36,556

1 THE Conversion/Training/Expenses

17,000

Meter Services:

1 Truck, less than 1 ton

15,136

Revenue Division:

1 Cargo Van

19,800

Public Safety:

Police:

3 Unmarked police units-trade

63,000

5 Marked police automobiles

115,350

5 Canine Kennel Runs & Accessories

10,000

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Capital outlay:

General Fund:

Cost

Public Safety:

Fire:

1 Rescue Randy	850
1 3 CPR Mannequins(Adult, Child, Baby)	2,100
6 Air-Paks	10,800
1 Automobile - Unmarked police units	21,000

Public Works:

Streets:

1 Repair work on 955 Loader	30,000
1 Engine repair on D-6 Bulldozer	10,000
1 Excavator Grapple/attach 225 Backhoe	10,000
2 Chain saws	1,500
4 Dump Truck	75,000

Building Maintenance:

1 Concrete pipe saw	875
1 Power Generator	750

Cemetery:

1 Irrigation System	500
1 Lot Markers - Stainless Steel/carriage bolts	2,310

Shop:

1 Relocate Office	8,000
1 Hydraulic Jack - 22 Ton/Air	750
1 Pressure Washer	7,500

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Capital outlay:

General Fund:

Cost

Public Works:

Grounds Maintenance:

1 Van & trailer, used (p/u liter w/inmates)	11,000
1 Landscaping on Five Point Property	10,000
1 Pole saw (Chain saw)	700
4 Flail Mowers	7,000
1 Tractor, grass cutting	18,500

Engineering:

1 Aerial Photos & contour maps of the City	150,000
1 Gas Monitor	1,400
1 AutoCad	3,000
1 PC's for Drafting room & mark's office	5,000
1 Color Copier	6,000

Parks and Recreation:

1 Ball Field Conditioner	12,500
1 Pressure Washer	1,200
1 Concession Equipment	1,500
1 Gymnastics Equipment	4,000
3 Personal Computer and Accessories	7,500
1 Fax Network	1,000
1 Printer	1,400
1 Control Building	165,000
1 Parking Lot	149,900
1 Sidewalks	25,000

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

Capital outlay:

General Fund:

Parks and Recreation:

	<u>Cost</u>
1 Bleachers	20,000
1 Municipal Park Restrooms pumping station	3,500
1 Truck and Tractor Shed	7,224
1 WRP Miscellaneous	41,167
1 Cab & Chassis, 3/4 Ton	21,000

Library:

1 Computer Network System	12,000
1 Microfilm Reader - Printer	3,600
2 Electronic Reference Search	2,600
	2,600

Total General Fund capital outlay

1,241,348

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Administration:

1 Automobile

1 Laptop Computer

Construction:

1 Power Quality Monitor

1 Hydraulic drill

1 Cab & Chassis, refurbish 52' bucket truck

1 Refurbish 52' bucket truck

5 System Expansion and Upgrade

1 Replacement of SCADA System

1 Fiber Optic System additions

1 Underground line locator

Cost

22,000

4,000

20,000

1,200

65,000

20,000

375,000

200,000

500,000

10,000

Total electric Utility Fund fixed assets and system expansion

1,217,200

1965 Sewer System Fund:

Waste Water Collection:

1 Truck, Hi Pressure Sewer Cleaning Rodder

1 File Cabinet, 5 Drawer Stackable

170,000

900

Total 1965 Sewer System Fund fixed assets

170,900

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

Capital outlay:

Enterprise Funds:

Solid Waste Collection Fund:

Solid Waste Recycling:

3 Recycling Bins

Solid Waste Collection:

1 Pickup Truck

1 Garbage Truck

50 300 Gallon Garbage Containers

100 90 Gallon Garbage Containers

Cost

8,800

15,126

133,200

11,500

4,800

Total Solid Waste Collection Fund fixed assets

173,426

Total Enterprise Fund fixed assets

1,561,526

Total Capital Outlay

2,802,874

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

**Human Resources Section**

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
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		1	
Administration:					
Administrative department head		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	
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	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay</u> <u>Grade</u>	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
General fund (continued):					
General government (continued):					
Other (continued):					
Revenue (continued):					
Utility business office (continued):					
Cashier	8	3		3	
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	1	1	1
Computer programmer	22	1			
LAN Manager	22	1		1	
Hardware Specialist	22	1		1	
Administrative Assistant	10	1		1	
Judicial:					
Court clerk	16	1		1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay</u>	<u>Full</u>	<u>Part</u>	<u>Full</u>	<u>Part</u>
	<u>Grade</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>
General fund (continued):					
General government (continued):					
Other (continued):					
Judicial (continued):					
Court Magistrate	10	6		4	
Human Resources Administration:					
Human Resources Director	22	1		1	
Human Resources technician	14	1		1	
Human Resources Clerk	6	1		1	
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	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
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	57		57	
Administrative specialist	9	5		5	
Jail supervisor	10	1		1	
Jailer	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	12	1	12	1

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
General fund (continued):	Pay	Full	Part	Full	Part
Public safety (continued):	<u>Grade</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>
Fire:					
Fire chief	27	1		1	
Assistant fire chief	21	3		3	
Fire Captain/Inspector	18	1		1	
Fire Lieutenant/Inspector	18	1		0	
Assistant Fire Inspector	15	0		0	
Fire training officer	18	1		1	
Fire captain	18	7		7	
Fire lieutenant	16	6		6	
Apparatus operator Sergeant	15	15		15	
Fire fighter	14F	18		18	
Fire medic	14F	12		12	
Fire equipment mechanic	16	1		1	
Assistant to the fire chief	11	1		1	
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	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay</u>	<u>Full</u>	<u>Part</u>	<u>Full</u>	<u>Part</u>
General fund (continued):	<u>Grade</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>
Public works (continued):					
Highways and streets (continued):					
Labor foreman	10	2		1	
Motor vehicle operator	7	7		7	
Laborer	5	7		5	
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	18	1		1	
Traffic signal Technician/Foreman	14	1		1	
Traffic sign assistant	7	1		1	
Draftsman	12	1		1	
Survey technician	10	1		1	
Clerk	8	1		1	
Laborer	5	2		0	
Administrative assistant	10	1		1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay</u>	<u>Full</u>	<u>Part</u>	<u>Full</u>	<u>Part</u>
	<u>Grade</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>
General fund (continued):					
Public works (continued):					
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		1	
Cemetery:					
Cemetery superintendent	17	1		1	
Foreman	10	1		1	
Laborer	5	4		4	
Summer/Pool	1		3		3
Try youth program	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	

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay</u>	<u>Full</u>	<u>Part</u>	<u>Full</u>	<u>Part</u>
	<u>Grade</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>
General fund (continued):					
Public works (continued):					
Other (continued):					
Building maintenance:					
Building & maintenance superintendent	16	1		1	
Bldg. & Mnt Repairman	9	2		2	
Semi-skilled laborer	7	2		2	
Laborer	5	2		1	
Inspection:					
Chief building inspector/Assistant Director	23	1		1	
Building and electrical inspector	17	1		1	
Plumbing/mechanical inspector	15	1		1	
Account Clerk	8	2		2	
Grounds Maintenance:					
Groundskeeping Superintendent	18	1		1	
Groundskeeping Foreman	10	2		2	
Motor vehicle operator	7	2	1	2	1
Laborer	5	2		2	
Summer/Pool	1		2		2
Try youth program	1		2		2

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>		
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Health:					
Animal control:					
Animal control officer	10	1		1	
Culture and recreation:					
Parks and Recreation:					
Director of parks and recreation	27	1		1	
Assistant director	23	2			
Recreation supervisor I	18	2		1	
Recreation supervisor II	21	3		3	
Tennis director	13	1		1	
Building maintenance supervisor	13	1		1	
Grounds maintenance supervisor	13	1		1	
Office manager	14	1		1	
Ceramics instructor	10	1		1	
Ceramics coordinator	11	1		1	
Secretary	8	1		1	
Semi-skilled laborer	7	1		1	
Pks & Rec maintenance worker	5	8		8	
Recreation center director I	11	1			
Recreation center director II	15	2		2	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund:					
Culture and recreation: (continued)					
Parks and Recreation (continued):					
Recreation center assistant	5	1		1	
Play school/concession worker	2	1		1	
Maintenance foreman	10	1		1	
summer positions	1		85		76
Try youth program	1		3		
Library:					
Library director	24	1		1	
Librarian	13	1		1	
Children's librarian	12	1		1	
Librarian/Cataloger	12	1		1	
Assistant librarian	9	1		1	
Technical Service Processing Clerk	8	1		1	
Library assistant - part time	5		4		4
Custodian - part time	5		1		1
Economic Development:					
Economic Development Director		1		1	
Executive Secretary to Economic Developmen	13	1		1	

# City of Opelika

## Annual Budget

### Fiscal year ending September 30, 1998

Human Resources:

	<u>Pay</u> <u>Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
Total Governmental Funds employees		341	125	324	100
Enterprise funds:					
Electric utility fund:					
Light and power director		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	5		3	
Warehouse Manager	18	1		1	
Journeyman lineman	17	4		2	
Meter reader supervisor	16	1		1	
Accounting Clerk	14	1		1	
Senior Distribution Engineer	25	1		1	
Service worker	13	1			
Utility Distribution Technician	13	1			
Apprentice linesman	12	11		9	
Meter readers	11	3		3	

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay</u> <u>Grade</u>	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
Enterprise funds (continued):					
Electric utility fund (continued):					
Administrative assistant	10	1		1	
Light and Power storekeeper	11	1		1	
Materials technician	11	1		1	
Marketing representative	24	1			
1965 sewer system fund:					
Wastewater treatment plant superintendent	20	1		1	
Chief operator	16	1		1	
Wastewater T/P operator IV	16	4		4	
Wastewater maintenance supervisor	16	1		1	
Wastewater T/P equipment mechanic	15	2		1	
Wastewater T/P lab technician	15	1		1	
Wastewater T/P operator III	15	1		1	
Laborer	5	2		2	
Wastewater Collection superintendent	18	1		1	
Construction worker/equipment operator	12	1		1	
Jet Rodder Operator	12	1		1	
Maintenance construction worker	7	5		5	

**City of Opelika**  
**Annual Budget**  
**Fiscal year ending September 30, 1998**

Human Resources:

	<u>Pay</u> <u>Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>	<u>Full</u> <u>Time</u>	<u>Part</u> <u>Time</u>
Enterprise funds (continued):					
Solid waste collection fund:					
Solid Waste superintendent	18	1		1	
Assist superintendent/sanitation officer	16	1		1	
Refuse truck operator	12	6		6	
Motor vehicle operator	7	7		7	
Laborer	5	5		5	
Utility Operator	12	7		7	
Utility serviceman	7	1		1	
Total Enterprise funds employees		90	0	80	0
Total City of Opelika Employees		431	125	404	100