

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

RESOLUTION NO. ___-2004

ADOPTION OF ANNUAL BUDGET FOR 2004-2005

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, 2004, and ending September 30, 2005, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2004.
- (7) That the Mayor is hereby authorized to increase appropriated amounts of the various funds by the amount of any unbudgeted payment, contract

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

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

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

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

(10) That the Mayor is hereby authorized to adjust the budget as necessary to purchase fixed assets (Capital Outlay) which have a cost of less than \$7,500. Provided this adjustment shall not increase total budgeted expenditures.

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

ATTEST:

Robert G. Shuman
City Clerk - Treasurer

J. Jerry Teel, President
Opelika City Council

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Table of Contents

Introductory Section:

Budget Resolution	1
Table of contents	3
Introductory Letter	7
Organizational Chart	17
Officials of the City of Opelika	18

Budget Section:

Budget summary - all budgeted funds	20
-------------------------------------	----

General Fund:

Revenues	25
----------	----

General Government:

Mayor	30
Administration	30
Legislative - City Clerk	30

Other:

Revenue	30
Accounting	31
Information Technologies	31
Judicial	31
Human Resources Administration	31
Planning	32
Purchasing	32
Community Relations	32
Nondepartmental	32

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Table of Contents

Budget Section: (continued)

General Fund: (continued)

Public Safety:

Police 34

Fire 34

Other:

 Nondepartmental 34

Public Works:

Highways and Streets 37

Engineering 37

Other:

 Administration 37

 Cemetery 37

 Automotive Shop 38

 Grounds Maintenance 38

 Building Maintenance 38

 Inspection 38

Health:

Animal Control 41

Other:

 Nondepartmental 41

Welfare:

Other:

 Nondepartmental 43

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Table of Contents

Budget Section: (continued)

General Fund: (continued)

Culture and Recreation:

Parks and Recreation

45

Library

45

Other:

 Nondepartmental

45

Economic Development

47

Education

47

Capital Outlay

47

Debt Service

47

Other financing sources and uses

49

Special revenue funds:

Seven cent Gasoline Tax Fund

54

Four cent Gasoline Tax Fund

55

Alabama Trust Fund

56

Road Maintenance Fund

57

Rosemere Cemetery Fund

59

Entitlement Grant Fund Program Year 2003

60

Local Law Enforcement Block Grant Fund

62

Garden Hills Cemetery Trust Fund

72

Proprietary funds:

Enterprise funds:

Electric Utility Fund

65

1965 Sewer System Fund

67

Solid Waste Collection Fund

69

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Table of Contents

Capital Outlay Section:

 General Fund 75

Proprietary funds:

 Enterprise funds:

 Electric Utility Fund 76

 1965 Sewer system Fund 76

 Solid Waste Collection Fund 76

Human Resources Section:

 General Fund 78

Proprietary funds:

 Enterprise funds:

 Electric Utility Fund 87

 1965 Sewer System Fund 88

 Solid Waste Collection Fund 89

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

August 1, 2004

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, 2005, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

BUDGETARY PROCESS

During the first week of May, the Finance Department prepares the revenue forecast for the next year and issues instructions for budget preparation to each department within the government. The instructions issued by the Finance Department are prepared in accordance with guidelines set by the Mayor. Each department head submits his budget request to the Finance Department during the month of June. The Finance Department reviews each request for completeness and compliance with budget instructions and generally accepted accounting 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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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

BACKGROUND INFORMATION

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

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

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2005. 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, 2005, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

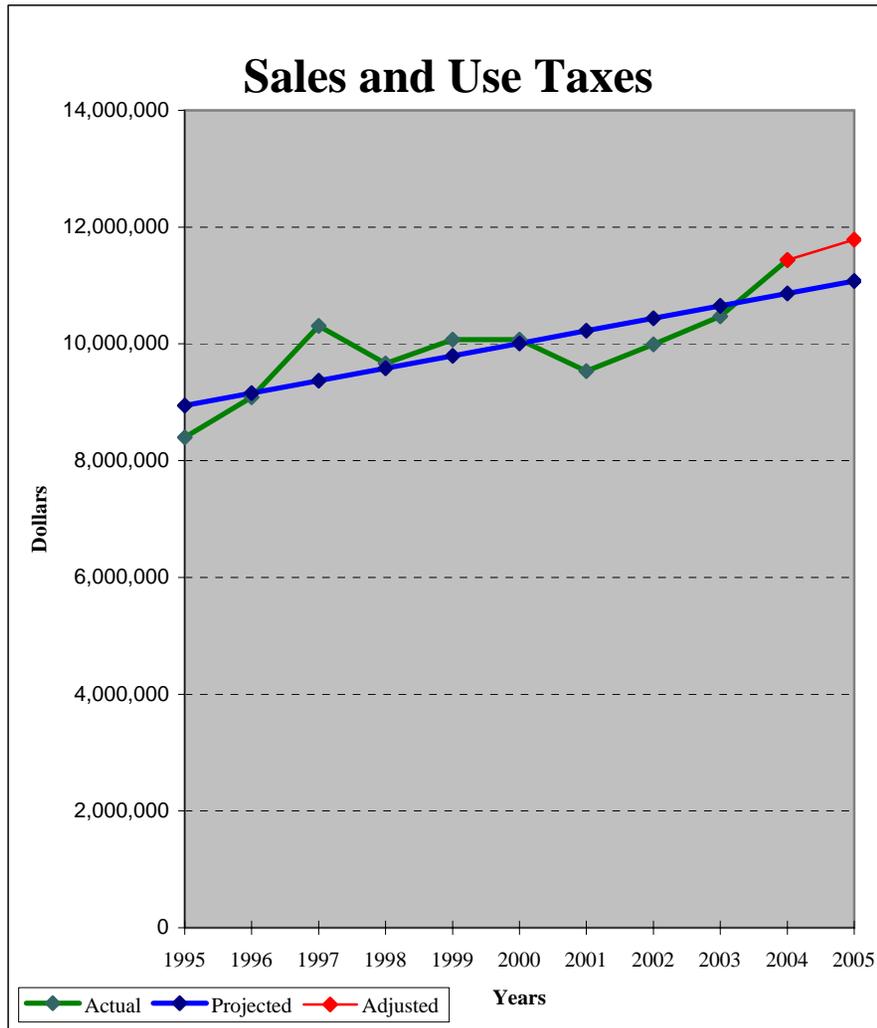
The sales and use tax revenue forecast for fiscal year ending September 30, 2005, is \$11,787,000. The projection is an increase of 3.04% over the revised 2004 Sales Tax projection and a 10.25% increase over the original 2004 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$1,964,500. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003. .

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



Year	Sales Tax ** Actual	Projected	Sales Tax ** Actual % Increase
1995	8,397,520	8,945,321	
1996	9,085,722	9,158,330	8.20%
1997	10,305,547	9,371,340	13.43%
1998	9,661,747	9,584,349	-6.25%
1999	10,073,818	9,797,359	4.26%
2000	10,073,300	10,010,368	-0.01%
2001	9,535,061	10,223,378	-5.34%
2002	9,993,415	10,436,387	4.81%
2003	10,473,505	10,649,397	4.80%
2004 *	11,439,000	10,862,406	9.22%
2005		11,075,416	-3.18%
Add: Manual Adjustment		711,379	
2005		11,786,795	3.04%
Projection			11,786,795
Projection rounded			11,787,000
Previous year's projection			10,691,000
Percent increase (decrease) from previous year's projection			10.25%

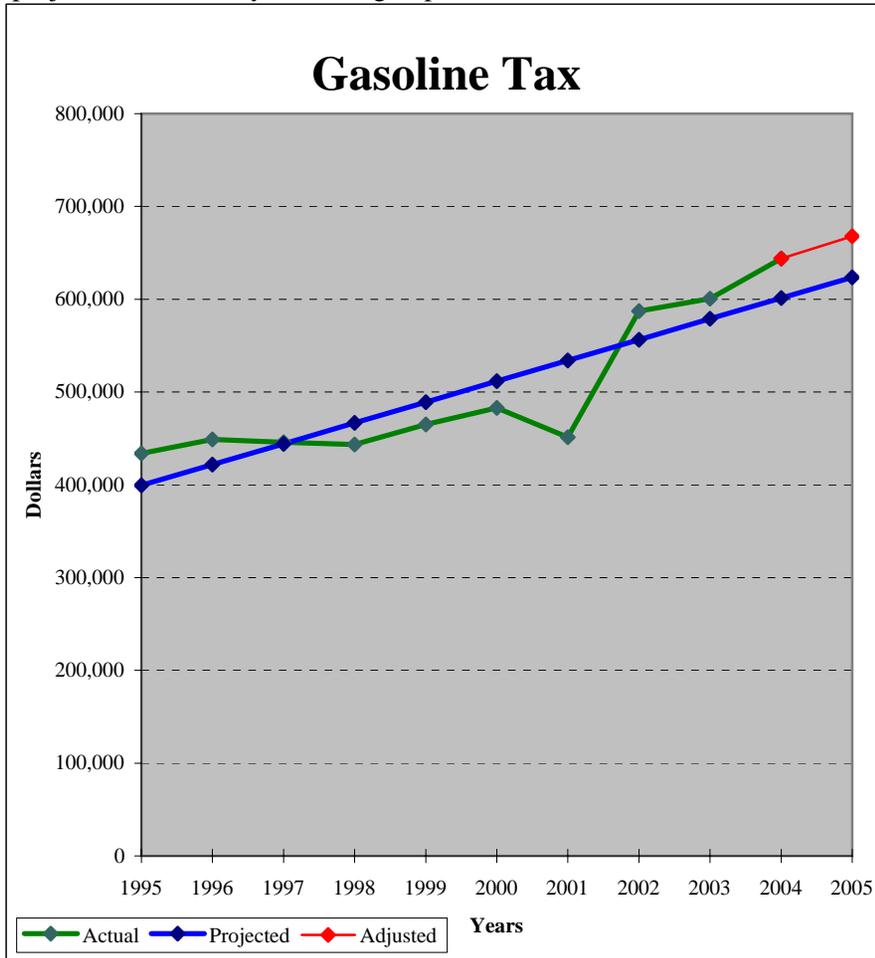
** Original data adjusted for tax rate change in 2003
 * Revised Sales and use tax projection based on June 2004.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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, 2005, is \$668,000. This is a 3.73 percent increase over the revised 2004 Gasoline Tax Projection.



Year	Gasoline Tax **		Gasoline Tax ** Actual % Increase
	Actual	Projected	
1995	433,707	399,330	
1996	449,051	421,774	3.54%
1997	445,695	444,217	-0.75%
1998	443,389	466,661	-0.52%
1999	465,172	489,104	4.91%
2000	482,971	511,548	3.83%
2001	451,451	533,991	-6.53%
2002	587,186	556,435	30.07%
2003	600,637	578,878	2.29%
2004 *	644,000	601,322	7.22%
2005		623,765	-3.14%
Add: Manual Adjustment		44,235	
2005		668,000	3.73%
Projection			668,000
Projection rounded to nearest thousand			668,000
Previous year's projection			602,000
Percent increase or -decrease from previous year's projection			10.96%

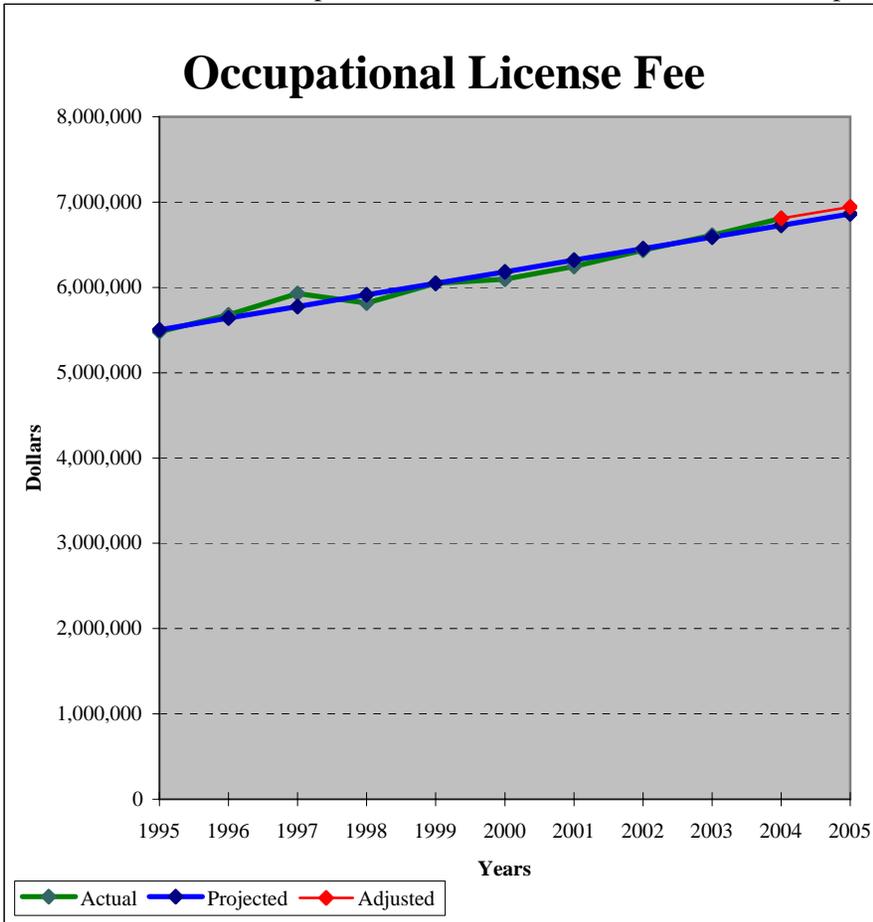
* Revised Gasoline tax projection based on June 2004.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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, 2005, is 6,943,000. This is a 1.95 percent increase over the revised 2004 Occupational License Fee Projection.



Year	Occupation Fee **		Occupation Fee ** Actual % Increase
	Actual	Projected	
1995	5,481,008	5,504,338	
1996	5,676,888	5,640,011	3.57%
1997	5,927,850	5,775,683	4.42%
1998	5,814,490	5,911,356	-1.91%
1999	6,048,845	6,047,028	4.03%
2000	6,097,080	6,182,701	0.80%
2001	6,245,427	6,318,373	2.43%
2002	6,433,976	6,454,045	3.02%
2003	6,613,080	6,589,718	2.78%
2004 *	6,810,000	6,725,390	2.98%
2005		6,861,063	0.75%
Add: Manual Adjustment		81,937	
2005		6,943,000	1.95%
Projection			6,943,000
Projection rounded to nearest thousand			6,943,000
Previous year's projection			6,810,000
Percent increase or -decrease from previous year's projection			1.95%

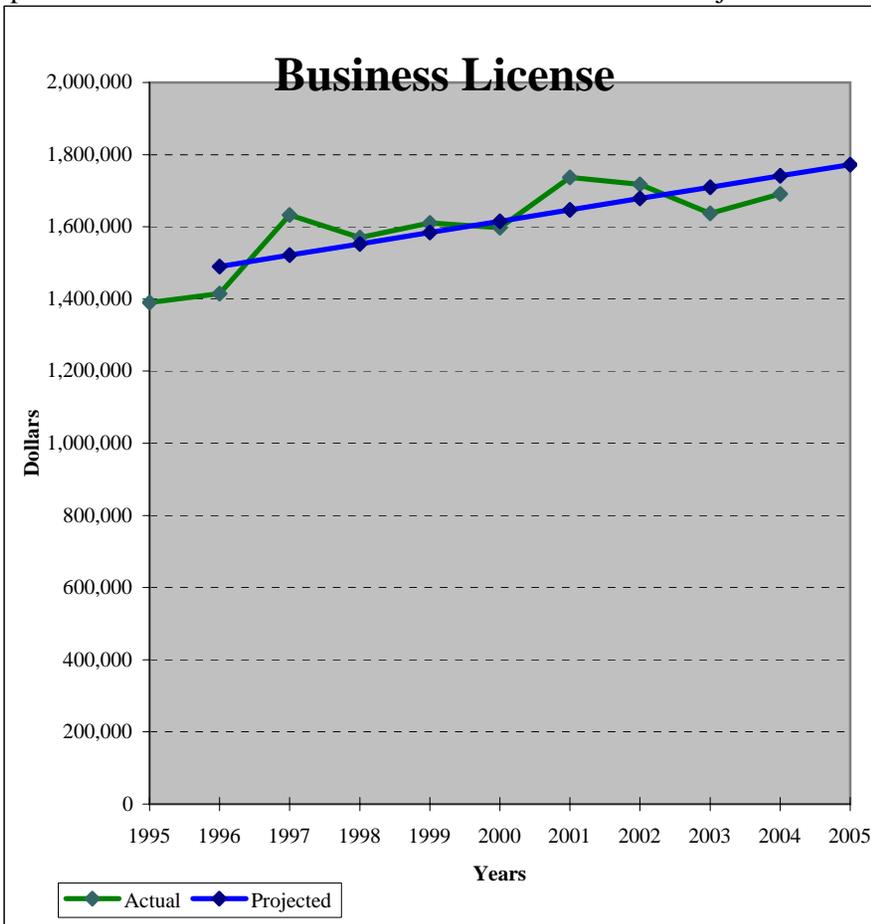
* Revised Occupation fee projection based on June 2004.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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, 2005, is 1,724,000. This is a 1.95 percent increase over the revised 2004 Business License Projection.



Year	Business License Actual	Projected	Business License Actual % Increase
1995	1,389,777		
1996	1,414,736	1,489,840	1.80%
1997	1,632,743	1,521,255	15.41%
1998	1,569,734	1,552,670	-3.86%
1999	1,610,402	1,584,086	2.59%
2000	1,597,294	1,615,501	-0.81%
2001	1,737,290	1,646,916	8.76%
2002	1,717,440	1,678,332	-1.14%
2003	1,637,518	1,709,747	-4.65%
2004 *	1,691,000	1,741,162	3.27%
2005		1,772,577	4.82%
Less: Manual Adjustment		-48,232	
2005		1,724,345	1.97%
Projection			1,724,345
Projection rounded to nearest thousand			1,724,000
Previous year's projection			1,691,000
Percent increase or -decrease from previous year's projection			1.95%

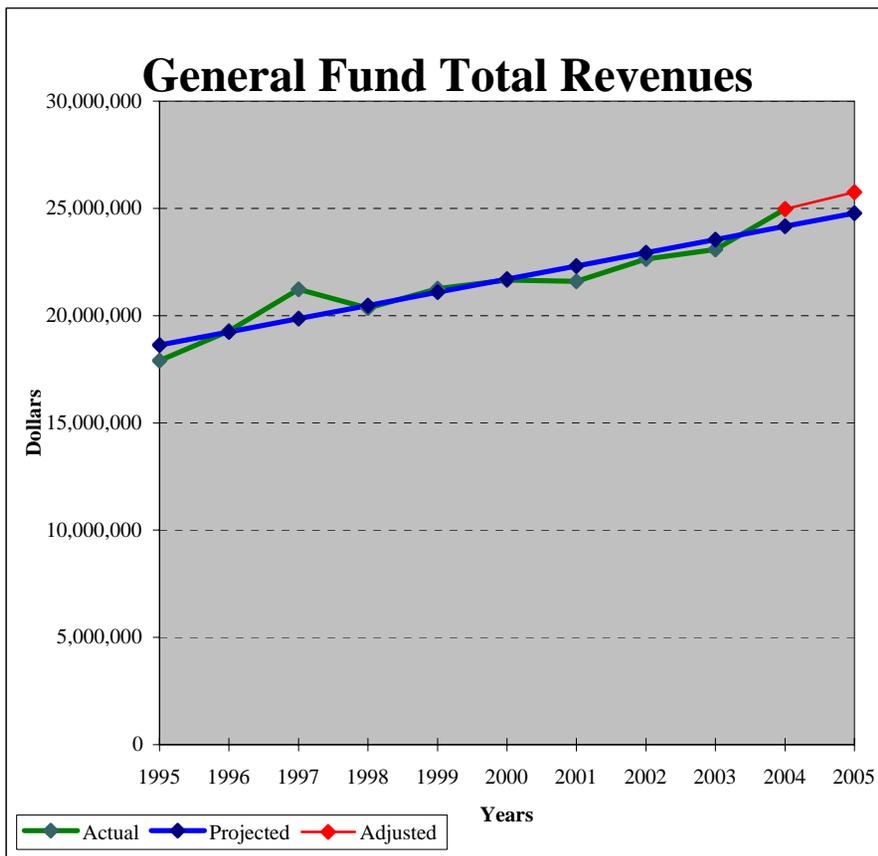
* Revised Business License projection based on June 2004.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Forecasting based on prior years' actual was used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2003, actual amounts and/or the fiscal year ending September 30, 2004, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2005, is 26,067,333. This is a 3.76 percent increase over the revised 2004 Revenue Projection.



Year	Revenues		Revenues
	Actual	Projected	Actual % Increase
1995	17,898,638	18,630,439	
1996	19,289,013	19,244,945	7.77%
1997	21,222,270	19,859,450	10.02%
1998	20,346,919	20,473,956	-4.12%
1999	21,260,465	21,088,461	4.49%
2000	21,655,553	21,702,967	1.86%
2001	21,592,876	22,317,472	-0.29%
2002	22,643,599	22,931,978	4.87%
2003	23,082,807	23,546,483	1.94%
2004 *	24,965,000	24,160,989	8.15%
2005		24,775,495	-0.76%
Add: Manual Adjustment		983,409	
2005		25,758,904	3.18%
Projection			25,758,904
Projection rounded to nearest thousand			25,759,000
Previous year's projection			23,902,666
Percent increase or -decrease			7.77%
Percent change from revised 2004			
* Revised Total Revenue projection based on June 2004.			

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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

	2003-2004 Revised <u>Forecast</u>	2003-2004 <u>Forecast</u>	2004-2005 <u>Forecast</u>	2004-2005 <u>Regression</u>	2004-2005 <u>Difference</u>
Total revenues excluding interest	24,965,000	23,902,666	25,914,333	25,759,000	(155,333)
Interest revenue	157,000	276,000	153,000	153,000	-
	<u>25,122,000</u>	<u>24,178,666</u>	<u>26,067,333</u>	<u>25,912,000</u>	<u>(155,333)</u>
2004-2005 percentage difference in actual forecast and the regression analysis					<u>-0.60%</u>
2004-2005 total revenue forecast including interest					<u>26,067,333</u>
2003-2004 total revenue forecast including interest					<u>24,178,666</u>
2003-2004 revised total revenue forecast including interest					<u>25,122,000</u>
Percent increase or -decrease over the previous year's forecast					<u>7.81%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>3.76%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2005, is \$59,000. This is a 0.0 percent increase over the previous year's projection. This projection is based on actual revenues of \$58,347, and \$57,255, in fiscal years 2002 and 2003 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, 2005, is \$81,000. This is a 1.25% increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 82,015, and 80,821, in fiscal years 2002 and 2003 respectively.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

The Electric Utility Fund (Light and Power), electric sales, purchased power adjustment, and power cost forecast are based on a three year average of 2001, 2002 and 2003. Electric rates will increase 4.18 percent next year. This increase is passed on to the customers through the Power Cost Adjustment. This 4.18% rate increase is approximately equal to \$576,737.

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

	<u>Budget 2005</u>	<u>YTD 2004</u>	<u>Actual 2003</u>	<u>Actual 2002</u>	<u>Actual 2001</u>
Electric charges for services	19,836,000	14,322,057	19,522,846	18,894,538	19,441,414
Cost of Power purchased	<u>14,350,000</u>	<u>10,145,246</u>	<u>14,158,081</u>	<u>13,265,382</u>	<u>13,911,850</u>
Electric charges in excess of power purchased	<u><u>5,486,000</u></u>	<u><u>4,176,811</u></u>	<u><u>5,364,765</u></u>	<u><u>5,629,156</u></u>	<u><u>5,529,564</u></u>
 Cost of power purchased as a percent of electric charges for services	 <u>72.34%</u>	 <u>70.84%</u>	 <u>72.52%</u>	 <u>70.21%</u>	 <u>71.56%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2005, is \$2,549,000. Tap fees are projected to be \$10,000. The estimates reflect a rate increase during 2002 and are based on actual results through June 2004. The Sewer Fund does not include a budgeted transfer from the General Fund.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2005, is \$1,609,000. This projection is based on solid Waste Collection Fund service charge revenue as of June 2004. The projection also reflects the effects of a rate increase enacted in the 2002 budget.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

FINANCIAL INFORMATION

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

OTHER INFORMATION

Acknowledgments. The preparation of this report on a timely basis was made possible by the dedicated service of the entire staff of the finance department. Each member of 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,

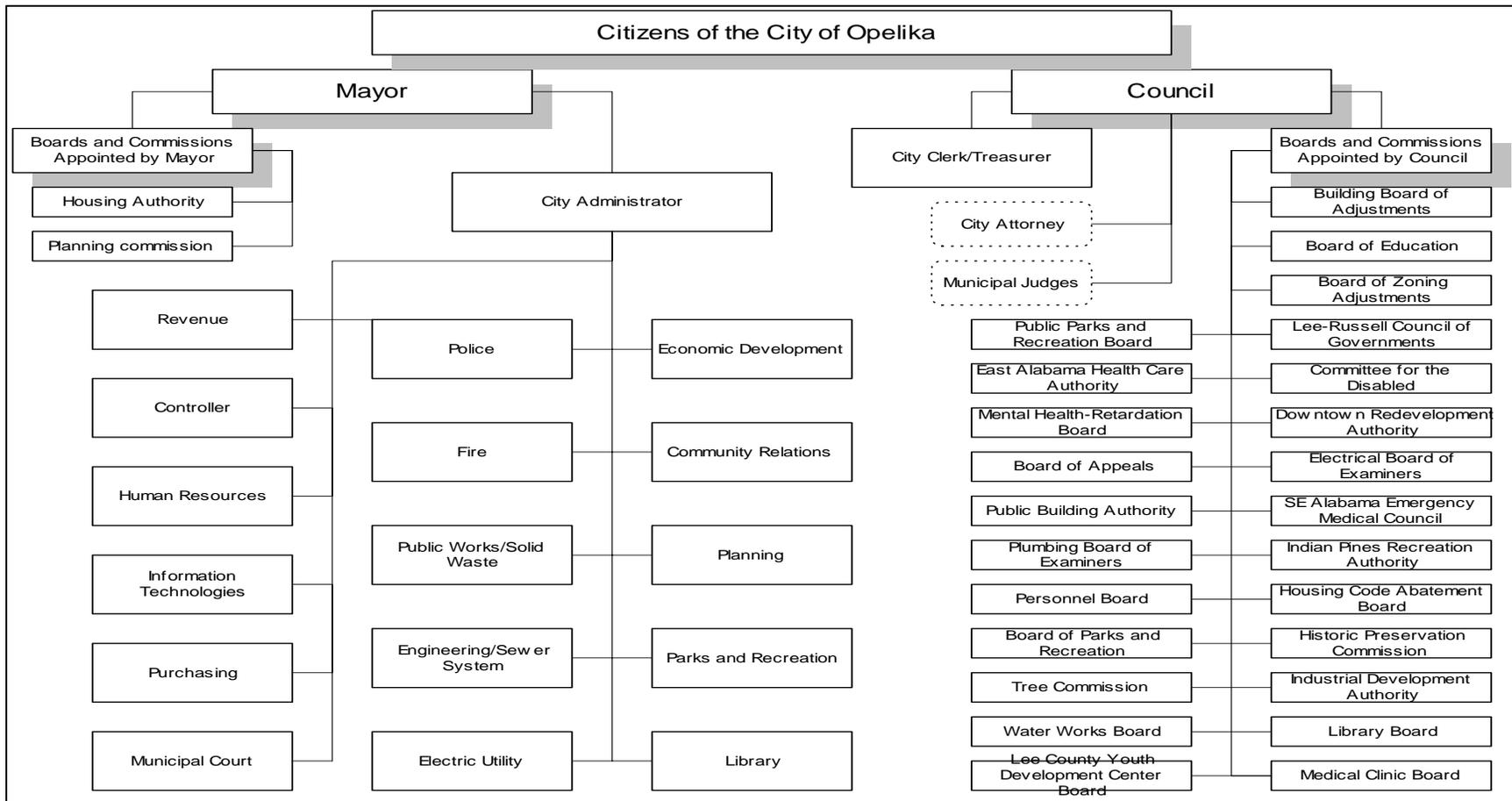
R. Mitchell Price, CPA
Controller

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Organizational Chart



City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Officials of the City of Opelika

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

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

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Budget Section

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	26,067,333	682,410	-	23,994,000	50,743,743
Non-operating revenues				281,800	281,800
Other financing sources	<u>2,170,384</u>	<u>24,823</u>	<u>-</u>	<u>60,669</u>	<u>2,255,876</u>
Total revenues	<u>28,237,717</u>	<u>707,233</u>	<u>-</u>	<u>24,336,469</u>	<u>53,281,419</u>
Departmental expenditures	20,002,958	521,233	-	20,554,125	41,078,316
Appropriations	3,660,497				3,660,497
Capital outlay	933,200	168,000	-		1,101,200
Debt service	2,753,426				2,753,426
Non-operating expenses				954,000	954,000
Transfers-out	<u>1,440,992</u>	<u>18,000</u>	<u>-</u>	<u>2,134,384</u>	<u>3,593,376</u>
Total expenditures	<u>28,791,073</u>	<u>707,233</u>	<u>-</u>	<u>23,642,509</u>	<u>53,140,815</u>
Total revenues over (under) total expenditures	(553,356)	-	-	693,960	140,604

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Governmental Fund Types				
General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total

Adjustments to obtain estimated funds flow:

Add:					
Depreciation			-		-
Grant Proceeds			-		-
Subtract:					
Fixed Assets			274,700		274,700
System Expansion			818,260		818,260
Debt principal payments			-		-
Projected increase or (decrease) in funds	(553,356)	-	-	(399,000)	(952,356)
Projected fund balance, beginning of year	<u>10,464,022</u>	<u>3,022,134</u>	<u>-</u>	<u>9,629,475</u>	<u>23,115,631</u>
Projected fund balance, end of year	9,910,666	3,022,134	-	9,230,475	22,163,275

* 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, 2005

	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Less: Fund balance reserved					-
					-
Designated/encumbered for future expenditures	5,065,741	156,435	-	836,484	6,058,660
To be paid from designated accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated fund balance, end of year	<u>4,844,925</u>	<u>2,865,699</u>	<u>-</u>	<u>8,393,991</u>	<u>16,104,615</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>5,213,467</u>	<u>-</u>	<u>-</u>	<u>4,798,800</u>	<u>10,012,267</u>
	(368,541)	2,865,699	-	3,595,191	6,092,349

* 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, 2005

Computation of estimated funds available:
 Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	7,157,906	1,384,315	108,927	8,651,148
Accounts Receivable	2,374,147	182,679	67,455	2,624,281
Due from other funds	218,167	641,398	1,005	860,570
Total	9,750,220	2,208,392	177,387	12,135,999
Accounts payable	1,481,567	152,702	59,453	1,693,722
Due to other funds	2,773	89,002	16,572	108,347
Due to other governments	0	0		0
Accrued payroll	49,119	45,119	52,120	146,358
Bonds payable - current	0	400,000		400,000
Interest payable	0	158,097		158,097
Total	1,533,459	844,920	128,145	2,506,524
Estimated fund available	8,216,761	1,363,472	49,242	9,629,475
Reserves and encumbrances, estimated	1,567,389	130,170	0	1,697,559
Estimated undesignated funds available	6,649,372	1,233,302	49,242	7,931,916
Twenty percent of projected revenues	3,967,200	509,800	321,800	4,798,800

* 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, 2005

General Fund

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	7,945,884	8,327,846	9,207,021	8,573,314	11,787,000
Property:					
Property	4,521,638	4,759,546	1,629,890	1,920,325	2,349,000
Payments in lieu of taxes	19,853	17,824	17,650	4,356	18,000
	<u>4,541,491</u>	<u>4,777,370</u>	<u>1,647,540</u>	<u>1,924,681</u>	<u>2,367,000</u>
Other:					
Gasoline	451,451	587,186	606,622	474,043	668,000
Cigarette	110,472	118,383	101,102	84,319	115,000
Rental	7,162	8,783	10,997	9,554	13,000
Wine	314,679	275,487	275,632	238,202	263,000
	<u>883,764</u>	<u>989,839</u>	<u>994,353</u>	<u>806,118</u>	<u>1,059,000</u>
Total taxes	<u>13,371,139</u>	<u>14,095,055</u>	<u>11,848,914</u>	<u>11,304,113</u>	<u>15,213,000</u>
Special assessments:	<u>2,466</u>	<u>7,003</u>	<u>5,516</u>	<u>6,019</u>	<u>8,000</u>
Licenses and permits:					
Occupational	<u>6,245,427</u>	<u>6,433,976</u>	<u>6,628,000</u>	<u>5,126,203</u>	<u>6,943,000</u>
Business:					
General	1,737,290	1,717,440	1,640,165	1,621,596	1,724,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Lodging	211,427	240,216	287,723	234,925	329,000
Franchise fee	65,710	86,332	69,105	77,410	83,000
	<u>2,014,427</u>	<u>2,043,988</u>	<u>1,996,993</u>	<u>1,933,931</u>	<u>2,136,000</u>
Telecommunication fees	5,000	9,000	10,000	11,000	-
Permits and inspections	134,365	138,580	137,299	134,305	167,000
	<u>139,365</u>	<u>147,580</u>	<u>147,299</u>	<u>145,305</u>	<u>167,000</u>
Total licenses and permits	<u>8,399,219</u>	<u>8,625,544</u>	<u>8,772,292</u>	<u>7,205,439</u>	<u>9,246,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	74,657	82,646	74,698	57,735	78,000
Shared state revenue:					
Bank excise tax	121,161	40,757	-	-	49,000
Business privilege tax	65,583	65,658	66,136	66,632	68,000
State asset forfeiture	26,194	19,735	14,472	11,675	-
Share of liquor tax profits	42,845	38,406	47,483	46,509	54,000
	<u>255,783</u>	<u>164,556</u>	<u>128,091</u>	<u>124,816</u>	<u>171,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	43,270	12,007	-	-	-
Other:					
Federal	-	-	1,500	1,000	-
Local Governments		117,917	166,500		
Lee County	51,666	117,871	54,166	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
	51,666	235,788	222,166	1,000	-
Total intergovernmental revenue	425,376	494,997	424,955	183,551	249,000
Charges for services:					
General Government:					
Other	12,985	13,329	13,329	18,976	20,333
Public safety:					
City Schools/Housing Authority	19,000	15,000	15,000	-	15,000
Federal Entities	-	22,585	31,572	-	-
Water Works Board	9,516	63,475	63,398	83,265	90,000
Other Governments	-	51,500	50,000	50,000	50,000
Towing, firecalls, Training, EMS	1,480	53,890	2,714	3,220	-
	29,996	206,450	162,684	136,485	155,000
Public Works:					
Clearing and grading - other	40,075	9,899	5,557	12,119	11,000
Health:					
Graves and monuments	78,875	65,625	78,575	52,975	70,000
Evergreen Cemetery	8,600	6,000	7,800	4,400	6,000
	87,475	71,625	86,375	57,375	76,000
Culture and recreation:					
Entry fees and concessions	184,959	205,171	213,623	165,535	219,000
Total charges for service	355,490	506,474	481,568	390,490	481,333

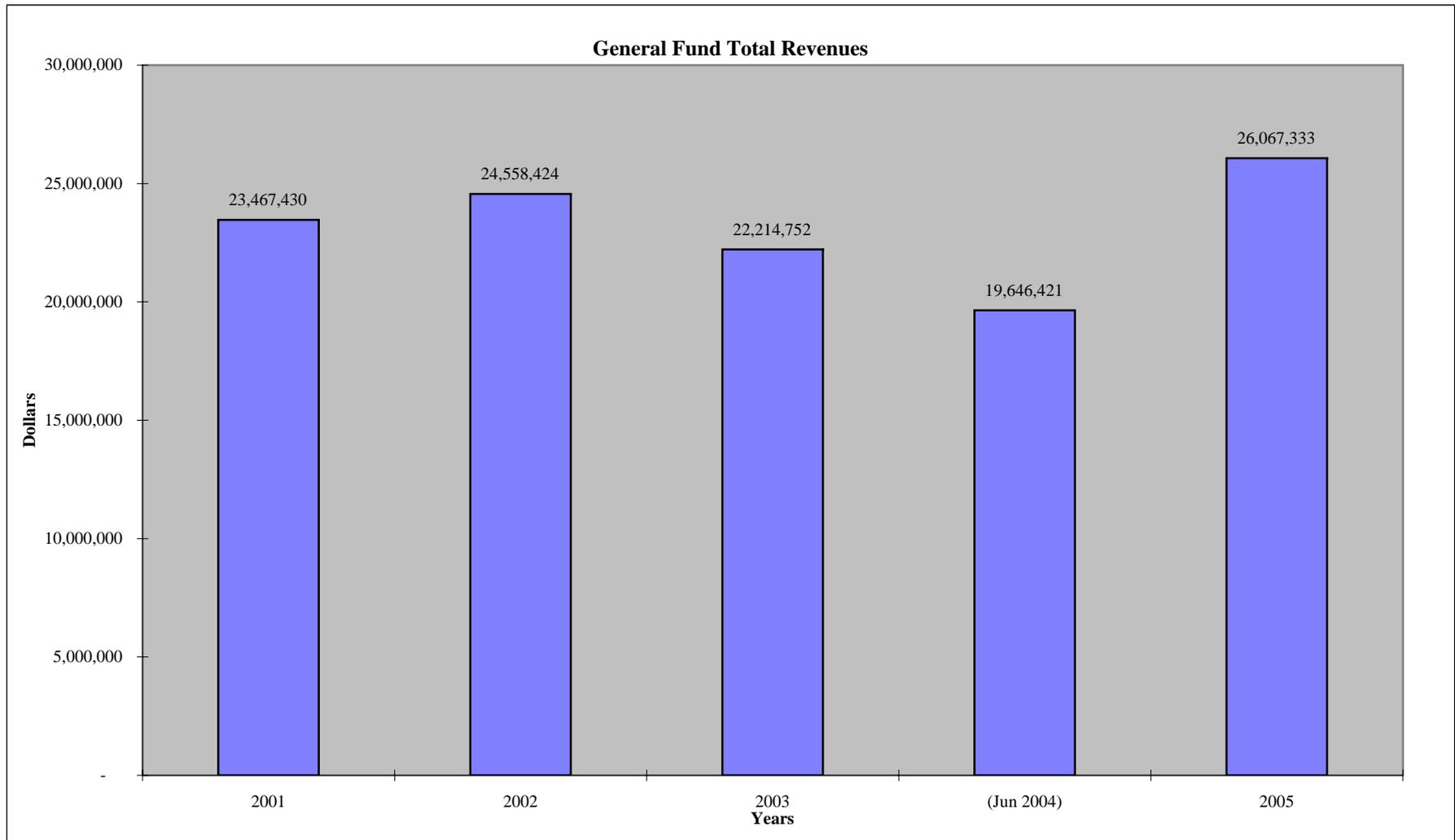
City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Fines and forfeits:					
Public safety:					
Fines and costs	269,100	289,465	348,102	281,861	498,000
Culture and recreation:					
Fines	14,554	16,461	12,730	9,031	-
Total fines and forfeits	283,654	305,926	360,832	290,892	498,000
Miscellaneous revenues:					
Interest earnings	464,979	251,494	157,765	132,672	153,000
Other:					
Rental income	41,684	47,351	40,639	29,708	43,000
Contributions	9,130	7,570	13,618	20,055	11,000
Cemetery lots	51,865	50,350	50,550	41,750	81,000
Miscellaneous	62,428	166,660	58,103	41,732	84,000
Total miscellaneous revenues	165,107	271,931	162,910	133,245	219,000
Total miscellaneous revenues	630,086	523,425	320,675	265,917	372,000
Total revenues	23,467,430	24,558,424	22,214,752	19,646,421	26,067,333

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	92,965	94,383	96,899	71,184	101,068
Other	18,173	11,527	22,704	10,880	161,153
Total mayor	<u>111,138</u>	<u>105,910</u>	<u>119,603</u>	<u>82,064</u>	<u>262,221</u>
Administration:					
Personal services	140,001	117,782	57,651	40,463	167,293
Other	222,244	147,579	172,369	125,253	254,541
Services provided to other funds	(1,800)	(1,800)	(1,800)	(900)	(1,200)
Total administration	<u>360,445</u>	<u>263,561</u>	<u>228,220</u>	<u>164,816</u>	<u>420,634</u>
Legislative - City Clerk:					
Personal services	138,264	118,786	122,522	87,163	122,013
Other	148,313	197,233	180,614	157,824	254,544
Services provided to other funds	-	-	-	-	-
Total legislative	<u>286,577</u>	<u>316,019</u>	<u>303,136</u>	<u>244,987</u>	<u>376,557</u>
Other:					
Revenue:					
Personal services	509,967	505,483	516,106	385,704	565,098
Other	(69,759)	(77,225)	(61,310)	(44,885)	84,198

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Services provided other funds	(241,630)	(229,594)	(244,117)	(181,065)	(429,548)
	<u>198,578</u>	<u>198,664</u>	<u>210,679</u>	<u>159,754</u>	<u>219,748</u>
Accounting:					
Personal services	227,009	211,895	238,233	181,115	264,849
Other	74,196	84,327	84,890	43,558	107,975
Services provided other funds	(91,174)	(69,375)	(59,977)	(66,390)	(56,023)
	<u>210,031</u>	<u>226,847</u>	<u>263,146</u>	<u>158,283</u>	<u>316,801</u>
Information Technologies:					
Personal services	313,876	317,395	329,398	278,502	454,615
Other	304,478	333,707	386,001	284,114	440,449
Services provided other funds	(126,144)	(95,256)	(105,267)	(87,065)	(126,609)
	<u>492,210</u>	<u>555,846</u>	<u>610,132</u>	<u>475,551</u>	<u>768,455</u>
Judicial:					
Personal services	145,468	166,454	187,371	147,142	206,936
Other	114,135	113,811	119,904	73,538	119,712
	<u>259,603</u>	<u>280,265</u>	<u>307,275</u>	<u>220,680</u>	<u>326,648</u>
Human Resources administration:					
Personal services	162,696	156,403	150,981	116,722	169,375
Other	38,950	39,175	84,012	206,433	89,221
	<u>201,646</u>	<u>195,578</u>	<u>234,993</u>	<u>323,155</u>	<u>258,596</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

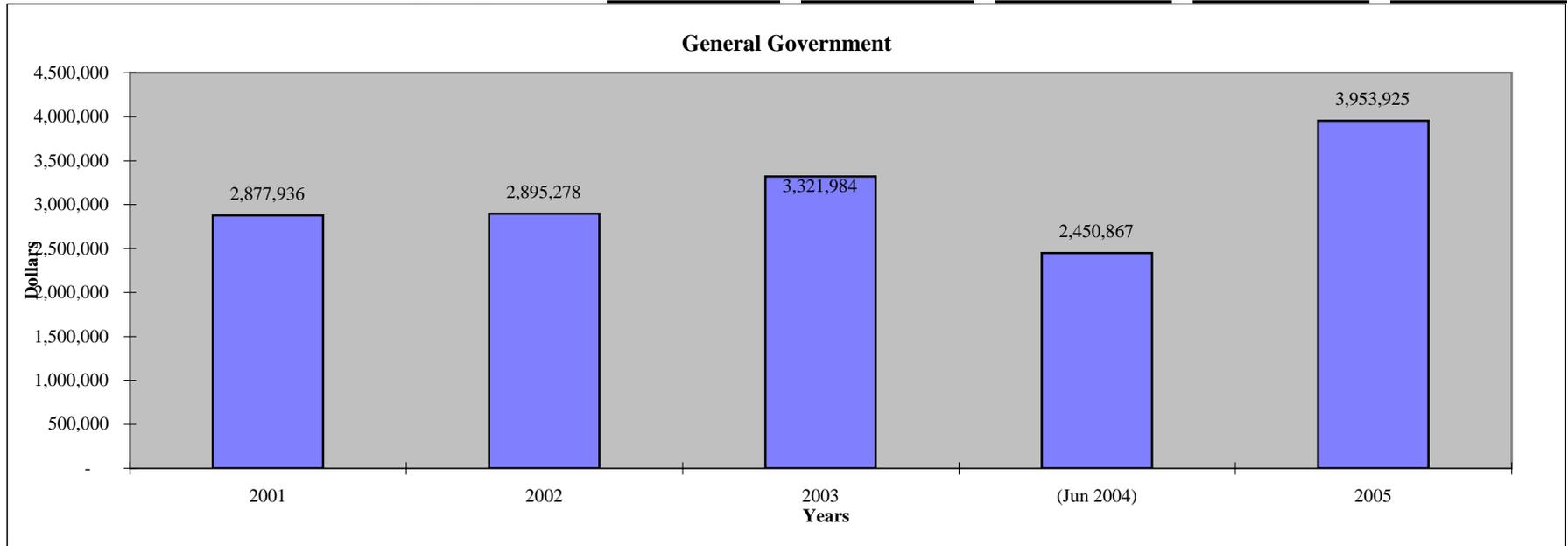
	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Planning:					
Personal services	173,188	185,792	170,845	145,392	211,741
Other	24,062	19,461	19,697	17,203	28,743
Services provided to other fund	-	-	-	-	-
	<u>197,250</u>	<u>205,253</u>	<u>190,542</u>	<u>162,595</u>	<u>240,484</u>
Purchasing:					
Personal services	187,752	149,339	164,969	124,541	176,774
Other	14,409	17,794	9,502	10,172	14,870
Services provided to other fund	(55,968)	(50,192)	(53,657)	(38,370)	(52,621)
	<u>146,193</u>	<u>116,941</u>	<u>120,814</u>	<u>96,343</u>	<u>139,023</u>
Community Relations:					
Personal services	42,905	44,166	32,438	34,344	49,961
Other	49,411	112,160	47,125	45,669	105,000
	<u>92,316</u>	<u>156,326</u>	<u>79,563</u>	<u>80,013</u>	<u>154,961</u>
Nondepartmental:					
Auburn-Opelika Airport	35,406	21,043	40,562	15,782	51,647
Lee County Area Council of Governments	73,543	62,525	75,543	62,357	144,200
Opelika Chamber of Commerce	75,000	68,500	62,000	73,737	61,450
Opelika Industrial Development	100,000	90,000	90,000	50,000	130,000
Lee County Extension Service	10,000	10,000	9,000	7,500	10,000
Main Street, Inc.	23,000	17,000	17,000	12,750	18,000
Downtown Redevelopment Authority	5,000	5,000	5,000	4,500	4,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Nondepartmental: (continued)					
Envision Opelika	-	-	25,000	37,500	50,000
Other	-	-	329,776	18,500	-
	<u>321,949</u>	<u>274,068</u>	<u>653,881</u>	<u>282,626</u>	<u>469,797</u>
 Total other	 <u>2,119,776</u>	 <u>2,209,788</u>	 <u>2,671,025</u>	 <u>1,959,000</u>	 <u>2,894,513</u>
 Total general government	 <u>2,877,936</u>	 <u>2,895,278</u>	 <u>3,321,984</u>	 <u>2,450,867</u>	 <u>3,953,925</u>



City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

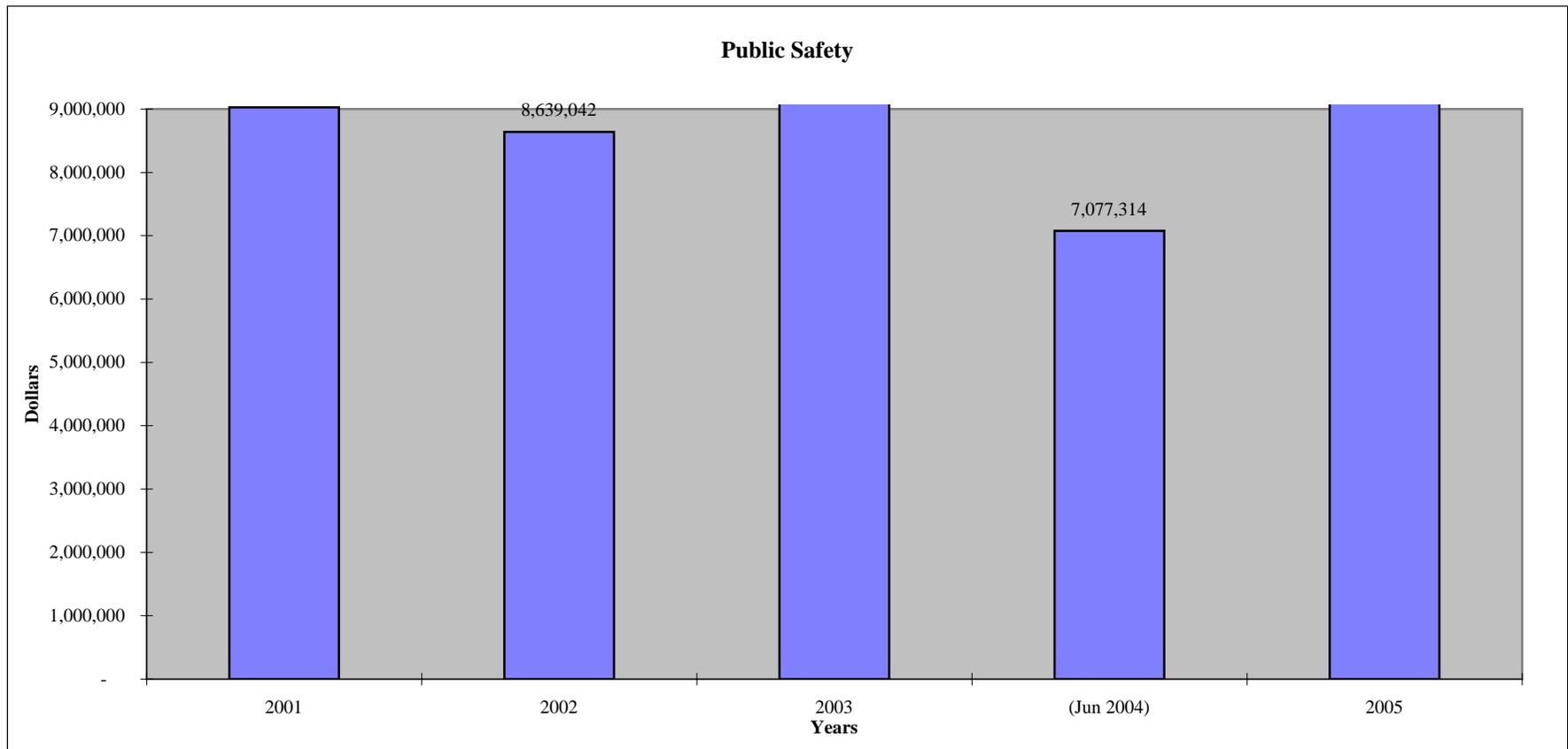
	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Public safety:					
Police:					
Personal services	4,406,431	4,193,690	4,518,400	3,440,617	5,156,922
Other	972,814	778,742	786,507	671,691	935,877
Services provided other funds	-	-	-	-	-
Total police	<u>5,379,245</u>	<u>4,972,432</u>	<u>5,304,907</u>	<u>4,112,308</u>	<u>6,092,799</u>
Fire:					
Personal services	3,012,699	3,066,107	3,223,864	2,427,864	3,467,880
Other	388,504	315,103	321,835	242,817	376,184
Total fire	<u>3,401,203</u>	<u>3,381,210</u>	<u>3,545,699</u>	<u>2,670,681</u>	<u>3,844,064</u>
Other:					
Nondepartmental:					
National Guard	2,000	1,000	1,000	750	1,000
Juvenile Court	15,300	10,000	10,000	7,500	10,000
Lee County Emergency Mgt	31,500	25,800	31,500	23,625	31,500
Emergency Medical Service	198,600	248,600	275,600	233,700	289,476
Other	-	-	-	28,750	-
Total other	<u>247,400</u>	<u>285,400</u>	<u>318,100</u>	<u>294,325</u>	<u>331,976</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Total public safety	9,027,848	8,639,042	9,168,706	7,077,314	10,268,839



City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Public Works:					
Highways and streets:					
Personal services	593,724	526,706	542,431	430,518	699,881
Other	105,633	106,049	129,553	82,351	116,251
	<u>699,357</u>	<u>632,755</u>	<u>671,984</u>	<u>512,869</u>	<u>816,132</u>
Engineering:					
Personal services	440,193	469,788	485,375	368,358	531,592
Other	128,334	330,586	81,794	65,185	241,074
Services provided to other funds	(28,902)	(41,176)	(29,308)	(14,985)	(24,000)
	<u>539,625</u>	<u>759,198</u>	<u>537,861</u>	<u>418,558</u>	<u>748,666</u>
Other:					
Administration:					
Personal services	201,526	188,949	171,119	131,993	187,990
Other	75,803	70,826	87,333	59,258	85,487
Services provided other funds	(27,278)	(25,610)	(25,762)	(20,535)	(24,263)
	<u>250,051</u>	<u>234,165</u>	<u>232,690</u>	<u>170,716</u>	<u>249,214</u>
Cemetery:					
Personal services	130,230	107,540	122,283	101,446	145,699
Other	44,869	51,854	53,474	21,297	60,422
	<u>175,099</u>	<u>159,394</u>	<u>175,757</u>	<u>122,743</u>	<u>206,121</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

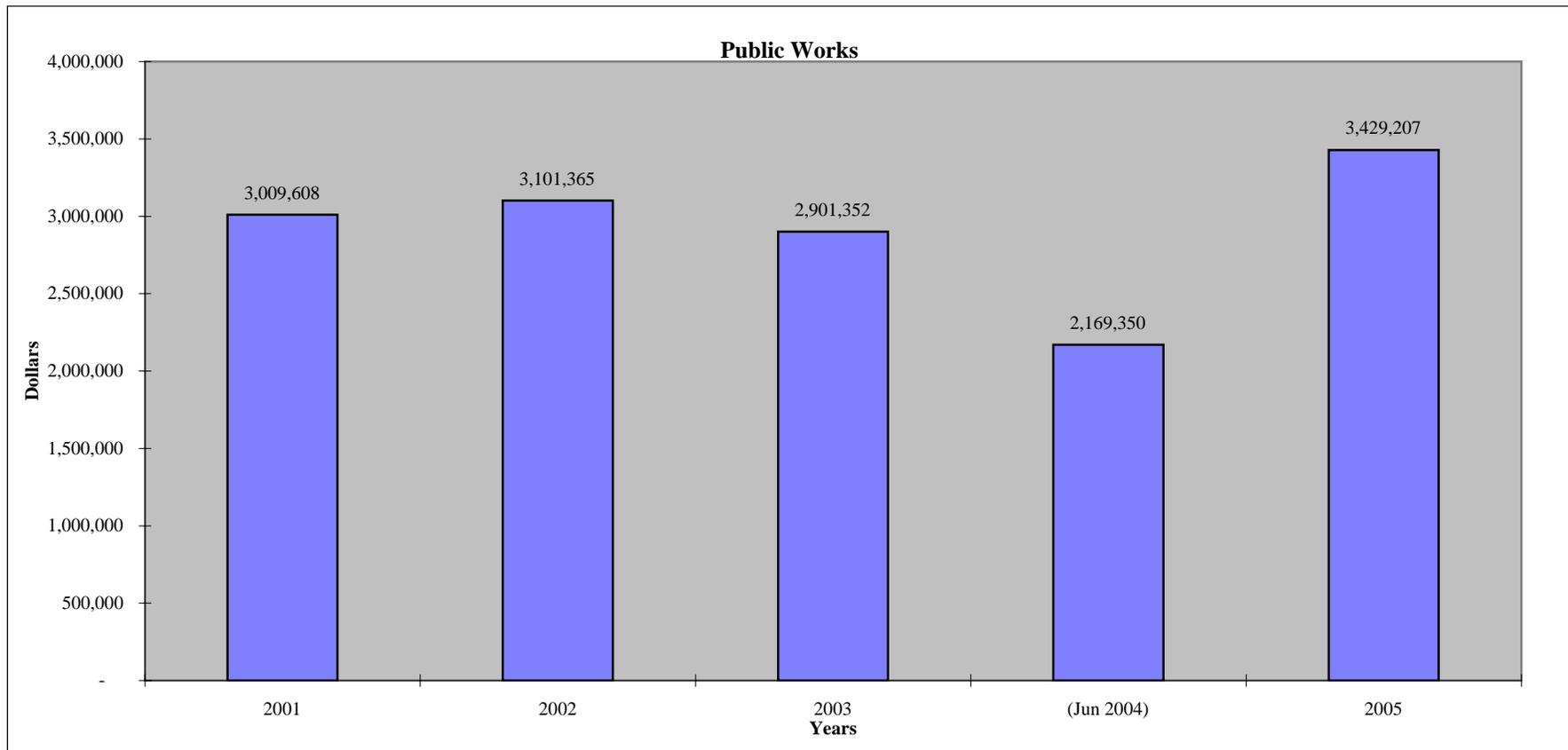
	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Automotive shop:					
Personal services	302,754	308,960	296,037	212,432	338,130
Other	27,672	29,197	26,782	18,316	32,367
	<u>330,426</u>	<u>338,157</u>	<u>322,819</u>	<u>230,748</u>	<u>370,497</u>
Grounds maintenance:					
Personal services	257,202	255,729	296,934	225,130	346,150
Other	208,591	229,140	182,559	133,802	148,797
Services provided other funds	-	-	-	-	-
	<u>465,793</u>	<u>484,869</u>	<u>479,493</u>	<u>358,932</u>	<u>494,947</u>
Building maintenance:					
Personal services	173,895	181,747	181,080	143,089	220,354
Other	151,704	76,516	68,599	46,330	72,319
	<u>325,599</u>	<u>258,263</u>	<u>249,679</u>	<u>189,419</u>	<u>292,673</u>
Inspection:					
Personal services	204,418	220,674	213,501	154,015	230,878
Other	19,240	13,890	17,568	11,350	20,079
	<u>223,658</u>	<u>234,564</u>	<u>231,069</u>	<u>165,365</u>	<u>250,957</u>
Total other	<u>1,770,626</u>	<u>1,709,412</u>	<u>1,691,507</u>	<u>1,237,923</u>	<u>1,864,409</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Total public works	3,009,608	3,101,365	2,901,352	2,169,350	3,429,207



City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

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City of Opelika

Annual Budget

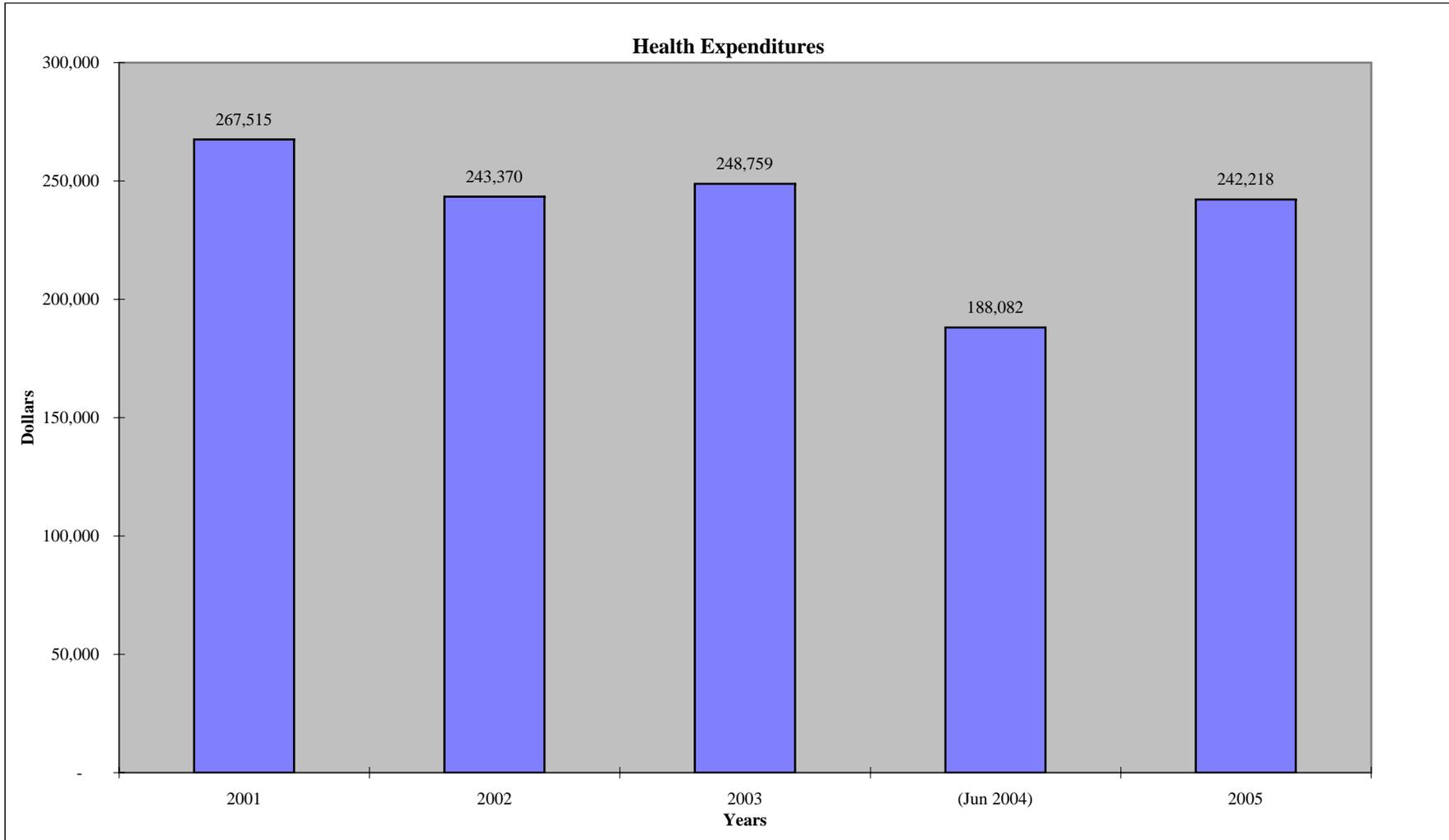
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Health:					
Animal control:					
Personal services	26,572	27,139	28,605	22,608	32,866
Other	4,702	2,826	3,440	2,076	5,128
	<u>31,274</u>	<u>29,965</u>	<u>32,045</u>	<u>24,684</u>	<u>37,994</u>
Other:					
Nondepartmental:					
Public health	50,004	45,000	45,000	33,750	45,000
Mental health	50,000	45,000	45,000	33,750	45,000
Substance abuse	50,000	45,000	45,000	33,750	45,000
East Alabama Regional Solid Waste Dispos	7,511	7,511	7,511	3,756	-
Valley Haven School	2,500	1,500	1,000	1,000	1,000
Lee County Humane Society	58,280	64,094	51,403	46,517	61,724
Sickle Cell	1,500	1,500	1,500	1,375	1,500
Child care alliance	5,000	1,800	1,800	6,000	5,000
Coroner	-	-	-	-	-
Other	11,446	2,000	18,500	3,500	-
	<u>236,241</u>	<u>213,405</u>	<u>216,714</u>	<u>163,398</u>	<u>204,224</u>
Total health	<u>267,515</u>	<u>243,370</u>	<u>248,759</u>	<u>188,082</u>	<u>242,218</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



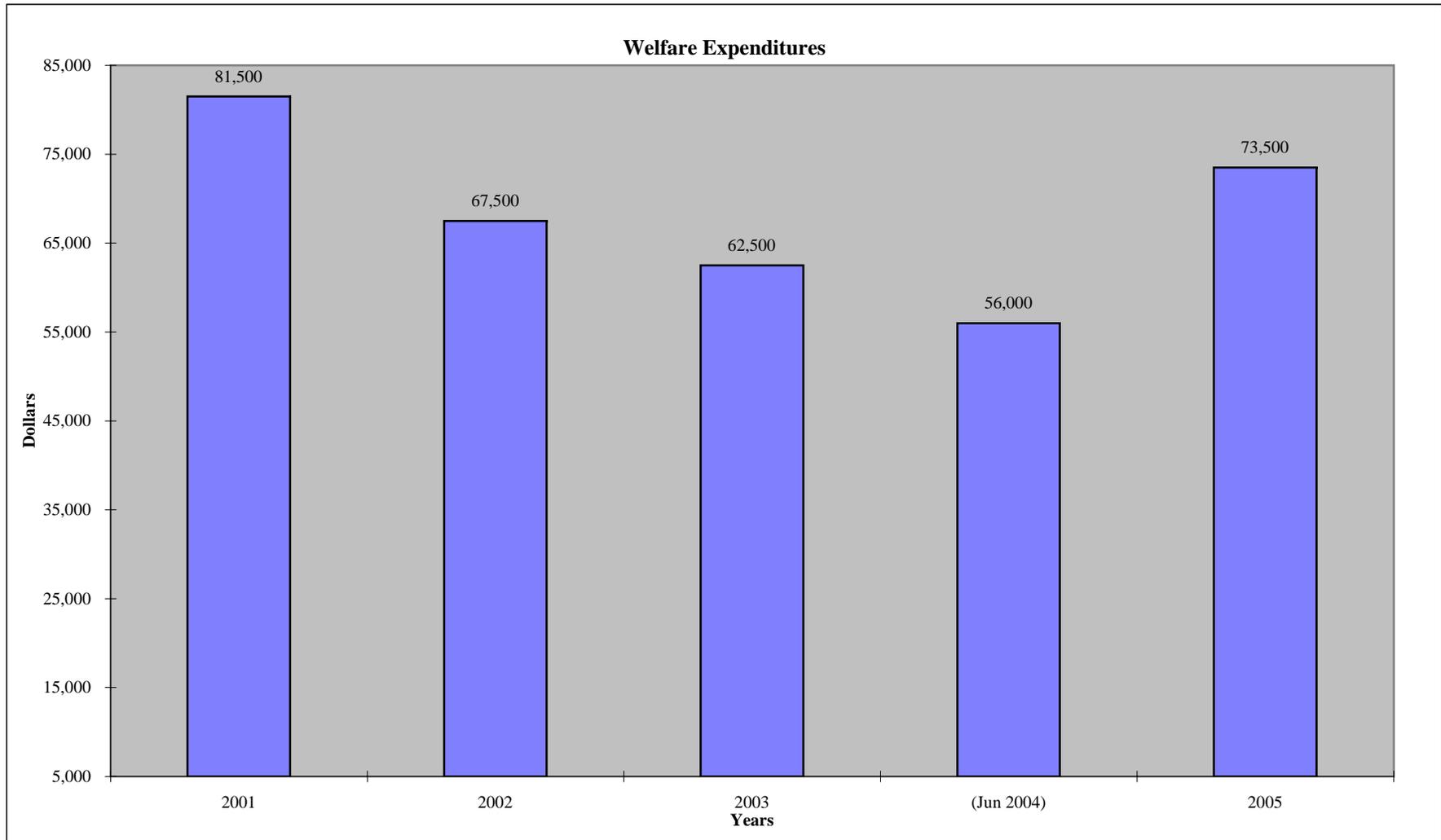
City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	2,500	2,500	2,500	7,500	2,500
Lee County Youth Development	35,000	32,000	32,000	20,250	28,000
East Alabama Task force for Battered Women	-	-	-	-	-
Boys and Girls Club	10,000	10,000	10,000	22,250	25,000
Council on Human Relations	19,000	18,000	18,000	-	18,000
Darden House Historical Associati	15,000	5,000	-	2,000	-
Other	-	-	-	4,000	-
Total welfare	81,500	67,500	62,500	56,000	73,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



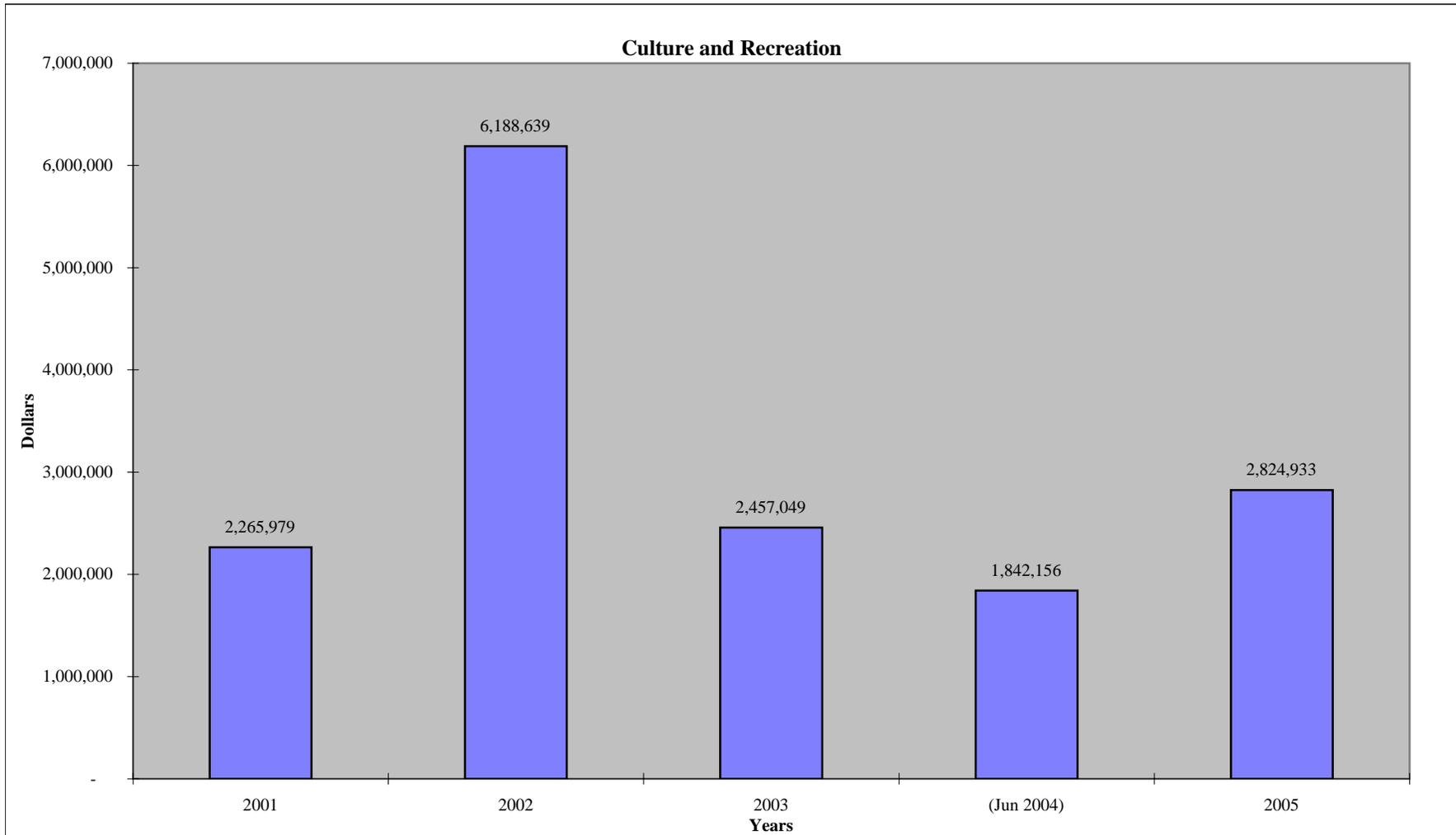
City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Culture and recreation:					
Parks and recreation:					
Personal services	1,109,898	1,169,367	1,241,813	928,117	1,343,562
Other	695,625	771,926	748,546	545,229	928,418
Total parks and recreation	1,805,523	1,941,293	1,990,359	1,473,346	2,271,980
Library:					
Personal services	270,899	272,129	259,720	210,179	335,054
Other	127,557	127,717	142,470	82,921	136,899
Total library	398,456	399,846	402,190	293,100	471,953
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	10,000	10,000	20,000	10,000	35,000
Arts Association (Depot)	20,000	10,000	10,000	10,000	15,000
Museum of East Alabama	25,000	20,500	25,000	20,000	24,000
Envision Opelika	-	3,800,000	2,500	28,710	-
Total nondepartmental	62,000	3,847,500	64,500	75,710	81,000
Total culture and recreation	2,265,979	6,188,639	2,457,049	1,842,156	2,824,933

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



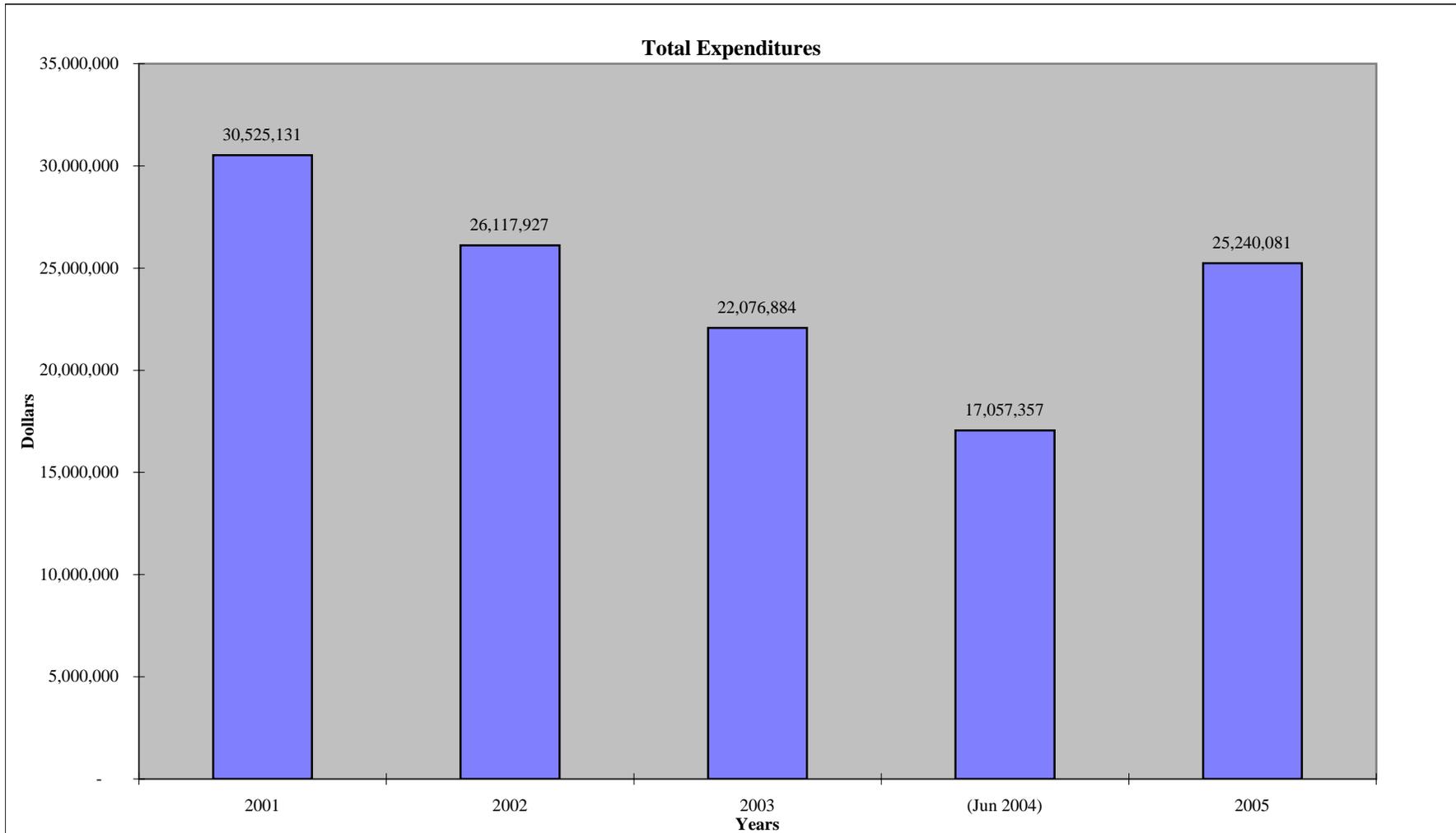
City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Years				
	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Economic development:					
Personal services	167,059	187,956	186,345	156,642	224,980
Other	68,245	68,354	65,680	176,009	145,853
Total economic development	235,304	256,310	252,025	332,651	370,833
Education:	9,737,250	2,713,896	1,701,000	1,883,260	2,500,000
Total current expenditures	27,502,940	24,105,400	20,113,375	15,999,680	23,663,455
Capital outlay:	1,776,510	796,745	886,417	469,491	933,200
Debt service:					
Issue cost and Trustee fees	131,000	140,317	25,480	8,069	10,000
Principal	403,064	462,796	472,011	466,786	390,806
Interest	711,617	612,669	579,601	113,331	242,620
	1,245,681	1,215,782	1,077,092	588,186	643,426
Total expenditures	30,525,131	26,117,927	22,076,884	17,057,357	25,240,081
Excess of revenues over (under) expenditures	(7,057,701)	(1,559,503)	137,868	2,589,064	827,252

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Years				
	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Other financing sources (uses):					
Proceeds from General Long-Term Debt	7,690,511	4,196,262	-	-	-
Sales of fixed assets	34,673	30,211	19,190	863	18,000
Transfers from Electric Utility Fund	1,623,728	2,007,623	2,230,924	1,714,442	2,134,384
Transfers from 1965 Sewer Fund	-	5,678	903,056	-	-
Transfers from Solid Waste Collection	-	6,616	190	-	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	13,180	12,929	9,114	11,387	18,000
Transfers from Grant Funds	-	-	159,546	-	-
Transfers from General Obligation Debt Service	991	-	119,325	13,294	-
Transfers to Capital Projects Fund	-	-	(1,683)	-	-
Transfers to Community Development Fund	(26,896)	(91,093)	(354,488)	(1,039,164)	(252,823)
Transfers to General Obligation Debt Service fund	(1,524,452)	(2,334,330)	(2,087,808)	(1,013,328)	(2,110,000)
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(12,966)	(12,588)	(12,638)	(10,438)	(12,000)
Transfers to Sales Tax Reserve Fund	-	-	-	(820,380)	(1,164,500)
Transfers to Solid Waste Collection Fund	-	-	-	-	(11,669)
Transfers to General Obligation School Warrants Debt Service Fund	(1,875,344)	(2,079,390)	-	-	-
Transfers to 2003A General Obligation Warrants Debt Service Fund	-	-	-	(837,965)	-
Total other financing sources (uses):	5,923,425	1,741,918	984,728	(1,981,289)	(1,380,608)

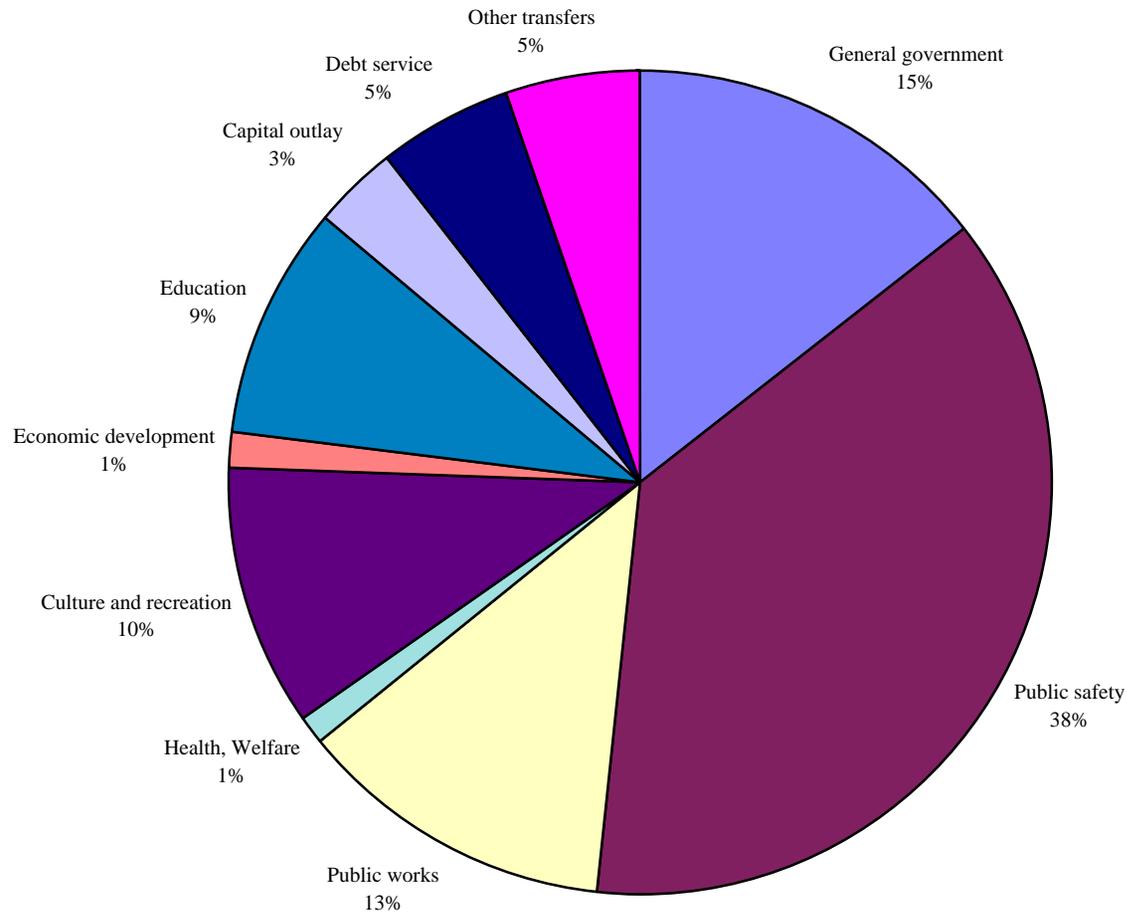
City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(1,134,276)	182,415	1,122,596	607,774	(553,356)
Excess of revenues and other sources over (under) expenditures and other uses	(1,134,276)	182,415	1,122,596	607,774	(553,356)
Projected fund balance, beginning of year	10,316,176	8,551,237	8,733,652	9,856,248	10,464,022
	(630,663)				
Projected fund balance, end of year	8,551,237	8,733,652	9,856,248	10,464,022	9,910,666

City of Opelika

Annual Budget

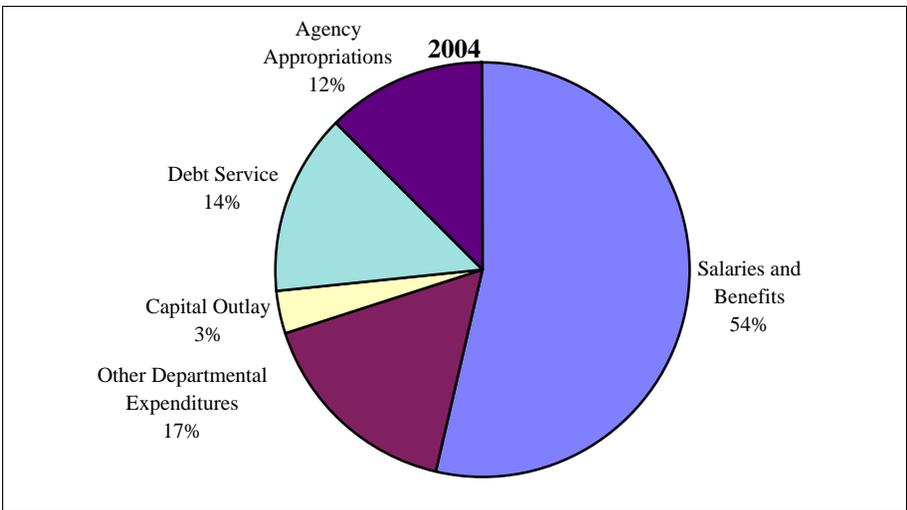
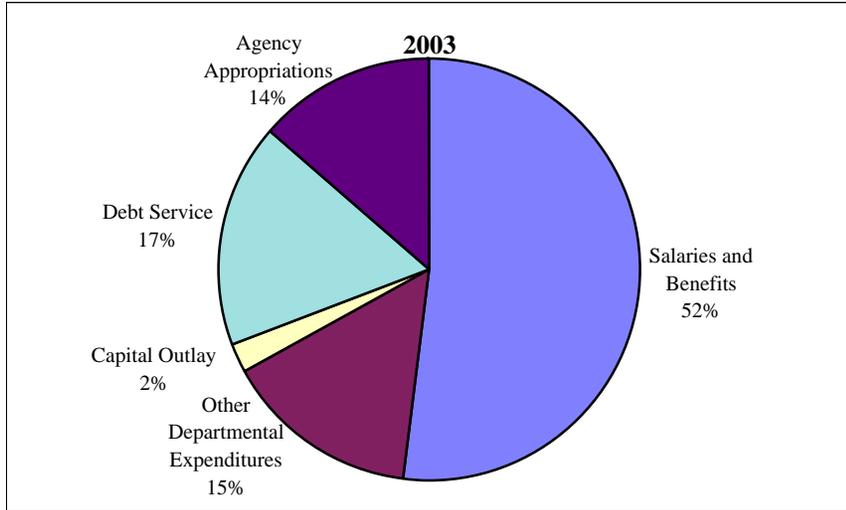
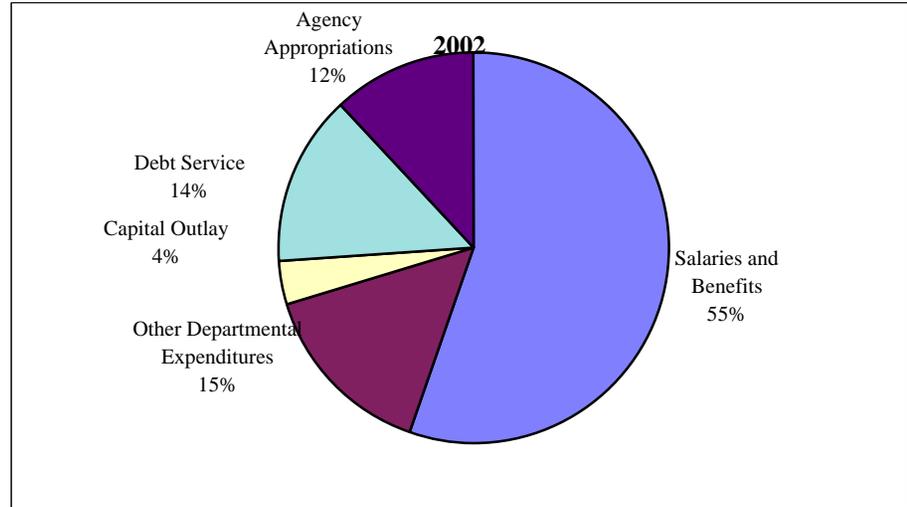
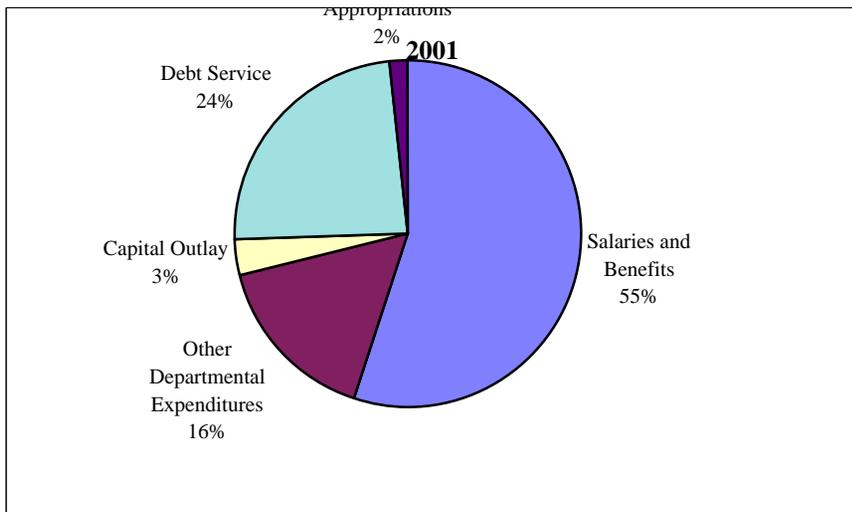
Fiscal year ending September 30, 2005



City of Opelika

Annual Budget

Fiscal year ending September 30, 2005



City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Special Revenue Funds

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

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

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

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

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

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

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	77,762	78,887	80,433	60,963	81,000
Miscellaneous:					
Interest	8,609	3,403	997	1,091	-
Total revenues	<u>86,371</u>	<u>82,290</u>	<u>81,430</u>	<u>62,054</u>	<u>81,000</u>
Expenditures:					
Current:					
Public works	26,369	215,526	-	44,109	81,000
Capital outlay	-	-	10,644	-	-
Total expenditures	<u>26,369</u>	<u>215,526</u>	<u>10,644</u>	<u>44,109</u>	<u>81,000</u>
Excess of revenues over (under) expenditures	60,002	(133,236)	70,786	17,945	-
Projected fund balance, beginning of year	<u>134,790</u>	<u>194,792</u>	<u>61,556</u>	<u>132,342</u>	<u>150,287</u>
Projected fund balance, end of year	<u><u>194,792</u></u>	<u><u>61,556</u></u>	<u><u>132,342</u></u>	<u><u>150,287</u></u>	<u><u>150,287</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	55,928	57,064	57,097	43,733	59,000
Miscellaneous:					
Interest	3,584	1,710	420	391	-
Other	-	-	-	-	-
Total revenues	<u>59,512</u>	<u>58,774</u>	<u>57,517</u>	<u>44,124</u>	<u>59,000</u>
Expenditures:					
Current:					
Public works	12,472	101,175	8,402	8,739	59,000
Capital Outlay	-	-	52,080	-	-
Total expenditures	<u>12,472</u>	<u>101,175</u>	<u>60,482</u>	<u>8,739</u>	<u>59,000</u>
Excess of revenues over (under) expenditures	47,040	(42,401)	(2,965)	35,385	-
Projected fund balance, beginning of year	<u>61,588</u>	<u>108,628</u>	<u>66,227</u>	<u>63,262</u>	<u>98,647</u>
Projected fund balance, end of year	<u><u>108,628</u></u>	<u><u>66,227</u></u>	<u><u>63,262</u></u>	<u><u>98,647</u></u>	<u><u>98,647</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Alabama Trust Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	72,473	77,104	91,830	101,037	108,000
Miscellaneous:					
Interest	2,720	55	1,080	1,055	-
Other	-	-	-	-	-
Total revenues	<u>75,193</u>	<u>77,159</u>	<u>92,910</u>	<u>102,092</u>	<u>108,000</u>
Expenditures:					
Current:					
Public works	-	202,000	-	-	-
Capital Outlay	-	-	54,265	49,397	108,000
Total expenditures	<u>-</u>	<u>202,000</u>	<u>54,265</u>	<u>49,397</u>	<u>108,000</u>
Excess of revenues over (under) expenditures	75,193	(124,841)	38,645	52,695	-
Projected fund balance, beginning of year	<u>64,370</u>	<u>139,563</u>	<u>14,722</u>	<u>53,367</u>	<u>106,062</u>
Projected fund balance, end of year	<u><u>139,563</u></u>	<u><u>14,722</u></u>	<u><u>53,367</u></u>	<u><u>106,062</u></u>	<u><u>106,062</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	122,374	73,723	61,664	41,458	60,000
Other	-	-	-	-	-
Total revenues	122,374	73,723	61,664	41,458	60,000
Expenditures:					
Current	-	223,517	-	27,562	-
Capital Outlay	-	-	72,999	-	60,000
Total expenditures	-	223,517	72,999	27,562	60,000
Excess of revenues over (under) ex	122,374	(149,794)	(11,335)	13,896	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	122,374	(149,794)	(11,335)	13,896	-
Projected fund balance, beginning of year	<u>2,244,305</u>	<u>2,366,679</u>	<u>2,216,885</u>	<u>2,205,550</u>	<u>2,219,446</u>
Projected fund balance, end of year	<u><u>2,366,679</u></u>	<u><u>2,216,885</u></u>	<u><u>2,205,550</u></u>	<u><u>2,219,446</u></u>	<u><u>2,219,446</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	699	560	409	203	-
Contributions	27,853	29,423	11,969	8,832	19,000
Total revenues	28,552	29,983	12,378	9,035	19,000
Expenditures:					
Current:	16,064	18,113	17,396	4,268	19,000
Excess of revenues over (under) expenditures	12,488	11,870	(5,018)	4,767	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other us	12,488	11,870	(5,018)	4,767	-
Projected fund balance, beginning of year	13,618	26,106	37,976	32,958	37,725
Projected fund balance, end of year	26,106	37,976	32,958	37,725	37,725

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Entitlement Grant Fund Program Year 2003 :					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	308,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	308,000
Expenditures:					
Current:	-	-	-	-	317,111
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	(9,111)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	9,111
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	9,111
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Entitlement Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Local Law Enforcement Block Grant Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	33,410
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	33,410
Expenditures:					
Current:	-	-	-	-	37,122
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	(3,712)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	3,712
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	3,712
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Local Law Enforcement Block Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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, 2005

Enterprise Funds:	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Electric Utility Fund:					
Operating revenues:					
Charges for services	19,441,414	18,894,538	19,522,846	14,322,057	19,836,000
Operating expenses:					
Power purchased	13,911,850	13,265,382	14,158,081	10,145,246	14,350,000
Depreciation	1,014,941	1,030,950	1,028,895	807,078	-
Personal services	945,973	1,155,520	1,423,204	965,252	1,717,030
Other	622,412	737,999	485,431	362,753	776,714
Services provided by other funds	513,190	494,736	496,200	381,187	526,872
Total operating expenses	17,008,366	16,684,587	17,591,811	12,661,516	17,370,616
Operating income	2,433,048	2,209,951	1,931,035	1,660,541	2,465,384
Nonoperating revenues (expenses):					
Interest revenues	296,743	154,183	141,664	113,810	141,000
Miscellaneous revenues	52,380	110,666	87,706	61,980	85,000
Sale of fixed assets	1,056	865	-	902	-
Interest expense and fiscal charges	(61,840)	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	288,339	265,714	229,370	176,692	226,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Income before operating transfers	2,721,387	2,475,665	2,160,405	1,837,233	2,691,384
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	7,122	2,887	49,817	46,950	49,000
To other funds	(1,623,728)	(2,009,820)	(2,254,467)	(1,714,442)	(2,134,384)
	<u>(1,616,606)</u>	<u>(2,006,933)</u>	<u>(2,204,650)</u>	<u>(1,667,492)</u>	<u>(2,085,384)</u>
Net income before extraordinary item	1,104,781	468,732	(44,245)	169,741	606,000
Extraordinary loss due to hurricane damage		-	-	-	-
Net income (Loss)	1,104,781	468,732	(44,245)	169,741	606,000
Net Assets, beginning of year			19,295,932	19,145,216	19,314,957
Projected Retained earnings, beginning of year	16,947,231	18,052,012			
Less: Change in capital asset capitalization policy			(106,471)		
Projected Retained earnings/Net Assets	<u>18,052,012</u>	<u>18,520,744</u>	<u>19,145,216</u>	<u>19,314,957</u>	<u>19,920,957</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	2,071,721	2,602,048	2,527,569	1,946,654	2,549,000
Operating expenses:					
Depreciation	566,165	581,238	583,824	443,542	-
Personal services	580,496	625,045	646,257	501,403	779,988
Other	588,442	483,966	524,829	334,794	707,842
Services provided by other funds	66,267	66,523	55,138	43,553	65,210
Total operating expenses	1,801,370	1,756,772	1,810,048	1,323,292	1,553,040
Operating income	270,351	845,276	717,521	623,362	995,960
Nonoperating revenues (expenses):					
Interest revenues	59,526	11,151	32,138	89,003	36,000
Miscellaneous revenues	4,205	13,986	6,122	17,620	10,000
Sale of fixed assets	(2,059)	(459)	-	-	-
Interest expense and fiscal charges	(364,668)	(346,750)	(294,028)	(409,690)	(954,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(302,996)	(322,072)	(255,768)	(303,067)	(908,000)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
1965 Sewer System Fund:					
Income before operating transfers	(32,645)	523,204	461,753	320,295	87,960
Operating transfers in (out):					
Capital Contributions	146,488	-	315,162	426,147	-
From general fund	-	(5,678)	(951,000)	-	-
	<u>146,488</u>	<u>(5,678)</u>	<u>(635,838)</u>	<u>426,147</u>	<u>-</u>
Net income before extraordinary item	113,843	517,526	(174,085)	746,442	87,960
Extraordinary loss due to hurricane damage					
Net income (Loss)	113,843	517,526	(174,085)	746,442	87,960
Net Assets, beginning of year			15,554,342	15,338,641	16,085,083
Projected Retained earnings, beginning of year	<u>3,411,599</u>	<u>3,525,442</u>			
Less: Change in capital asset capitalization policy			(41,616)		
Projected Retained earnings/Net Assets	<u><u>3,525,442</u></u>	<u><u>4,042,968</u></u>	<u><u>15,338,641</u></u>	<u><u>16,085,083</u></u>	<u><u>16,173,043</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,585,112	1,602,216	1,604,976	1,227,879	1,609,000
Operating expenses:					
Landfill dumping charges	387,408	382,587	412,380	231,368	365,000
Depreciation	175,969	171,906	148,918	96,850	-
Personal services	887,838	910,600	930,773	654,627	925,983
Other	201,771	198,657	210,683	153,083	217,304
Services provided by other funds	139,328	100,079	104,702	87,398	122,182
Total operating expenses	1,792,314	1,763,829	1,807,456	1,223,326	1,630,469
Operating income	(207,202)	(161,613)	(202,480)	4,553	(21,469)
Nonoperating revenues (expenses):					
Interest revenues	12,012	2,856	3,378	1,455	2,800
Miscellaneous revenues	7,202	24,992	8,389	10,407	7,000
Sale of fixed assets	1,626	2,131	-	1,491	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	20,840	29,979	11,767	13,353	9,800

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Income before operating transfers	(186,362)	(131,634)	(190,713)	17,906	(11,669)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	(6,616)	(190)	-	11,669
Net income (Loss) before extraordinar	(186,362)	(138,250)	(190,903)	17,906	-
Extraordinary loss due to hurricane damage					
Net income (Loss)	(186,362)	(138,250)	(190,903)	17,906	-
Net Assets, beginning of year			794,048	509,092	526,998
Projected Retained earnings, beginning of year	111,192	(75,170)			
Less: Change in capital asset capitalization policy			(94,053)		
Projected Retained earnings/Net Assets	(75,170)	(213,420)	509,092	526,998	526,998

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Trust Funds

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

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

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

	Actual 2001	Actual 2002	Actual 2003	Year to Date (Jun 2004)	Budget 2005
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	15,461	15,745	11,938	6,162	14,000
Other	(64,583)	(21,050)	27,150	-	-
Total revenues	(49,122)	(5,305)	39,088	6,162	14,000
Expenditures:					
Current:	2,281	2,816	2,824	750	8,000
Excess of revenues over (under) expenditures	(51,403)	(8,121)	36,264	5,412	6,000
Other financing sources (uses):					
Transfers from General Fund	12,966	12,588	12,638	9,500	12,000
Transfers to General Fund	(13,180)	(12,929)	(9,114)	(14,178)	(18,000)
Transfers from (to) General Fund	(214)	(341)	3,524	(4,678)	(6,000)
Excess of revenues and other sources over (under) expenditures and other us	(51,617)	(8,462)	39,788	734	-
Projected fund balance, beginning of year	466,086	414,469	406,007	445,795	446,529
Adjustment for accounting change					
Projected fund balance, end of year	414,469	406,007	445,795	446,529	446,529

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Capital outlay:

	<u>Cost</u>
General Fund:	
General Government:	
Information Technology:	
Equipment	98,541
Public Safety:	
Police:	
Equipment	25,000
Vehicles and Equipment	130,000
Fire:	
Vehicles and Equipment	97,000
Engineering	
Equipment	8,500
Vehicles and Equipment	25,800
Avenue A StreetScape	200,000
Public Works:	
Buildings	110,000
Equipment	35,859
Vehicles	74,000
Parks and Recreation:	
Buildings	60,000
Equipment	15,500
Vehicles and Equipment	53,000
Total General Fund capital outlay	<u>933,200</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Buildings	50,000
Equipment	61,000
Automobiles and Trucks	120,000
System Expansion	375,000
Substation Improvements	<u>399,000</u>

Total electric Utility Fund fixed assets and system expansion	<u>1,005,000</u>
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1965 Sewer System Fund:

Equipment	5,000
Vehicles and Equipment	38,700
Sewer System and Treatment Facility Expansion	<u>44,260</u>

Total 1965 Sewer System Fund fixed assets and system expansion	<u>87,960</u>
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Solid Waste Collection Fund:

Vehicles and Equipment	-
	<u>-</u>

Total Solid Waste Collection Fund fixed assets	<u>-</u>
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Total City of Opelika Capital Outlay	<u><u>2,026,160</u></u>
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City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Human Resources:

	<u>Pay Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</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	
Administrative Asst to Mayor	9	1		1	
Administration:					
City Administrator	Contract		1	1	
Administrative Assistant	7	1			
Custodian	4	1		1	
City Messenger	3	1		1	
Legislative					
Council members					5
City Clerk/Treasurer	14	1		1	
Deputy City Clerk	8	1			
Other:					
Revenue:					
Revenue officer	12	1		1	
License and tax examiner	10	1		1	
Revenue assistant	7	2		2	
Community Relations:					
Community Relations Specialist	12	1		1	
Utility business office:					
Utility Business Office Supervisor	11	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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):					
General government (continued):					
Other (continued):					
Utility business office (continued):					
Cashier/Customer Service	6	4	1	3	1
Billing Customer Account Clerk	8	2		2	
Accounting:					
Controller	15	1		1	
Assistant Controller	14	1		1	
Accounting clerk	9	3		3	
Information Technology:					
Technology Director	15	1		1	
Systems Analyst	14	1		1	
Systems Analyst II	13	1		1	
Computer Hardware Specialist	13	1		1	
LAN Manager	13	1		1	
GIS Coordinator	13	1		1	
GIS Assistant	9		1		1
Computer Operator	7	1		1	
Administrative Assistant	7	1		1	
Judicial (continued):					
Court clerk	12	1		1	
Court Magistrate	7	3		3	
Office Assistant	6	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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):					
General government (continued):					
Other (continued):					
Human Resources Administration:					
Human Resources Director	14	1		1	
Risk Manager	12	1		1	
Human Resources Analyst	9	1		1	
Planning:					
Director of Planning	15	1		1	
CDBG Program Administrator	14	1		1	
Planner	13	1		1	
Code Enforcement Officer	10	1		1	
Administrative assistant	7	1		1	
Purchasing:					
Purchasing Agent	14	1		1	
Administrative Assistant	7	1		1	
Buyer	8	1		1	
Assistant Purchasing Agent	9	1			
Storekeeper	8	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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:					
Chief of Police	15	1		1	
Custodian	4	1		1	
Identification technician	6	1		1	
Jail supervisor	8	1		1	
Jailer	7	5	1	5	1
Office Manager	9	1		1	
Police captain	13	4		4	
Police corporal	10	8		7	
Police lieutenant	12	6		6	
Police officer	9	58		52	
Police Records Clerk	7	5		5	
Police sergeant	11	8		8	
School crossing guard	1		10		4
Communications:					
Communications supervisor	10	1		1	
Communications Operator I	8	8	1	8	1
Communications Operator II	9	4		4	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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>
General fund (continued):					
Public safety (continued):					
Fire:					
Fire chief	15	1		1	
Assistant fire chief	14	3		3	
Fire Inspector	12	1		1	
Fire training officer	12	1		1	
Fire captain	12	7		7	
Fire lieutenant	11	6		6	
Apparatus operator Sergeant	10	15		15	
Fire fighter	9	33		32	
Fire equipment mechanic	10	1		1	
Office Manager	9	1		1	
Public works:					
Highways and streets:					
Street superintendent	12	1		1	
Assistant Street Superintendent	11	1		1	
Public Works Supervisor	7	1		1	
Heavy equipment operator	8	4		4	
Heavy Equipment Operations Supervisor	9	1		1	
Motor vehicle operator	6	8		7	
Laborer	5	5		5	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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 works (continued):					
Engineering:					
Engineering Director	15	1		1	
City Engineer	14	1		1	
Assistant City Engineer	13	1		1	
Traffic Signal specialist	7	1		1	
Survey crew chief	11	1		1	
Traffic Signal Supervisor	10	1		1	
Traffic Signal Assistant	5	1		1	
Engineering Technician	7	2		2	
Survey technician	8	1		1	
Administrative assistant	7	1		1	
Other:					
Administration:					
Director of public works	15	1		1	
Office manager	9	1		1	
Office Assistant	6	2		2	
Cemetery:					
Cemetery superintendent	11	1		1	
Crew Leader	7	1		1	
Laborer	5	2		2	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Human Resources:

	<u>Pay Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Public works (continued):					
Other:					
Automotive shop:					
Auto shop superintendent	12	1		1	
Auto equipment mechanic	9	5		4	
Auto Service Worker	5	1		1	
Auto Service Coordinator	6	1		1	
Welder	9	1		1	
Building maintenance:					
Building Maintenance Superintendent	11	1		1	
Building Maintenance Supervisor	9	1		1	
Building Maintenance Worker I	5	1		1	
Building Maintenance Worker II	6	3		3	
Inspection:					
Chief building inspector/Assistant Director of	13	1		1	
Building Inspector	11	2		2	
Customer Service Representative II	7	2		2	
Grounds Maintenance:					
Horticulturist	12	1		1	
Assist Superintendent Groundskeeping	11	1		1	
Crew Leader	7	3		3	
Motor vehicle operator	6	1	1	1	1

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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 works (continued):					
Other (continued):					
Grounds Maintenance:					
Laborer	5	4		4	
 Health:					
Animal control:					
Animal control officer	7	1		1	
 Culture and recreation:					
Parks and Recreation:					
Arts Center Director	7	1		1	
Building Maintenance Supervisor	9	1		1	
Custodian	4	2		2	
Customer Service Representative I	6	1		1	
Grounds Maintenance Supervisor	9	1		1	
Office Manager	9	1		1	
Parks and Recreation Director	15	1		1	
Parks and Recreation Manager	12	1		1	
Play school/concession worker	6	1		1	
Recreation Assistant	6	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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):					
Culture and recreation:					
Recreation Center Director	9	2		2	
Recreation Maintenance Worker II	6	2		2	
Recreation Maintenance Worker I	5	7		7	
Recreation Supervisor I	10	1		1	
Recreation Supervisor II	12	3		3	
Tennis Supervisor	8	1		1	
Part Time Temporary			80		78
Library:					
Library director	14	1		1	
Children's Librarian	9	1		1	
Circulation Librarian	9	1		1	
Library Assistant III	8	2		2	
Library Assistant II	6	1		1	
Library Assistant I	5		5		5
Custodian - part time	4		1		1
Economic Development:					
Economic Development Director	Contract	1		1	
Administrative Assistant	7	1		1	
Economic Development Project Manager	13	1		1	
Total Governmental Funds employees		339	106	325	98

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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>
Enterprise funds:					
Electric utility fund:					
Accounting Clerk	9	1		1	
Administrative Assistant	7	1		1	
Assistant Director	15	1		1	
Electrical Distribution Engineer	14	1		1	
General Foreman	14	1		1	
Light and Power Director	Contract	1		1	
Light and Power Storekeeper	8	1		1	
Marketing Representative	12	1			
Materials Technician	7	1		1	
Warehouse Manager	10	1		1	
Electronics Technician	9	1		1	
Journeyman Line Worker	11	5		5	
Lead Line Worker	12	5		5	
Line Supervisor	13	4		4	
Line Worker	9	9		4	
Tree Trimmer	7	1		1	
Tree Trimmer Foreman	10	1		1	
Tree Trimmer Helper	6	1		1	
Meter Service Technician	9	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

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>
Enterprise funds (continued):				
Electric utility fund (continued):				
Meter Service Supervisor	11	1	1	
Meter Reader	6	3	3	
Total Electric utility fund employees		42	0	36
1965 sewer system fund:				
Wastewater Treatment Plant Superintendent	12	1	1	
Wastewater Chief Operator	11	1	1	
Wastewater T/P Operator IV	9	5	5	
Wastewater Maintenance Supervisor	10	1	1	
Wastewater T/P Equipment Mechanic	9	2	2	
Wastewater T/P Operator Trainee	7	0	0	
Laborer	5	2	2	
Wastewater Collection Superintendent	12	1	1	
Heavy Equipment Operator/Const Wkr	8	1	1	
Jet Rodder Operator	7	1	1	
Maintenance Construction Worker	6	5	5	
Total 1965 Sewer system fund employees		20	0	20

City of Opelika

Annual Budget

Fiscal year ending September 30, 2005

Human Resources:

	<u>Pay Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds (continued):					
Solid waste collection fund:					
Solid Waste Superintendent	12	1		1	
Assist Superintendent/Sanitation Officer	11	1		1	
Refuse Equipment Operator	8	6		5	
Motor Vehicle Operator	6	6		5	
Laborer	5	5		3	
Knuckleboom Operator	7	7		7	
Utility Serviceman	6	1		1	
Solid Waste Collection Fund Recycling:					
Laborer	5	1		1	
Motor Vehicle Operator	6	1		1	
		<hr/>	<hr/>	<hr/>	<hr/>
Total Solid Waste Employees		29	0	25	0
		<hr/>	<hr/>	<hr/>	<hr/>
Total Enterprise funds employees		91	0	81	0
		<hr/>	<hr/>	<hr/>	<hr/>
Total City of Opelika Employees		430	106	406	98
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2005

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