

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

RESOLUTION NO. ___-2005

ADOPTION OF ANNUAL BUDGET FOR 2005-2006

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, 2005, and ending September 30, 2006, 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, 2005.
- (7) That the Mayor is hereby authorized to increase appropriated amounts of the various funds by the amount of any unbudgeted payment, contract

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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 in the City's Capital Outlay accounts in amounts 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.

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

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

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ATTEST:

Robert G. Shuman
City Clerk - Treasurer

J. Jerry Teel, President
Opelika City Council

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August 1, 2005

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, 2006, 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

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

BACKGROUND INFORMATION

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

Opelika borders the City of Auburn, to the southwest (population 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, 2006. 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, 2006, 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.

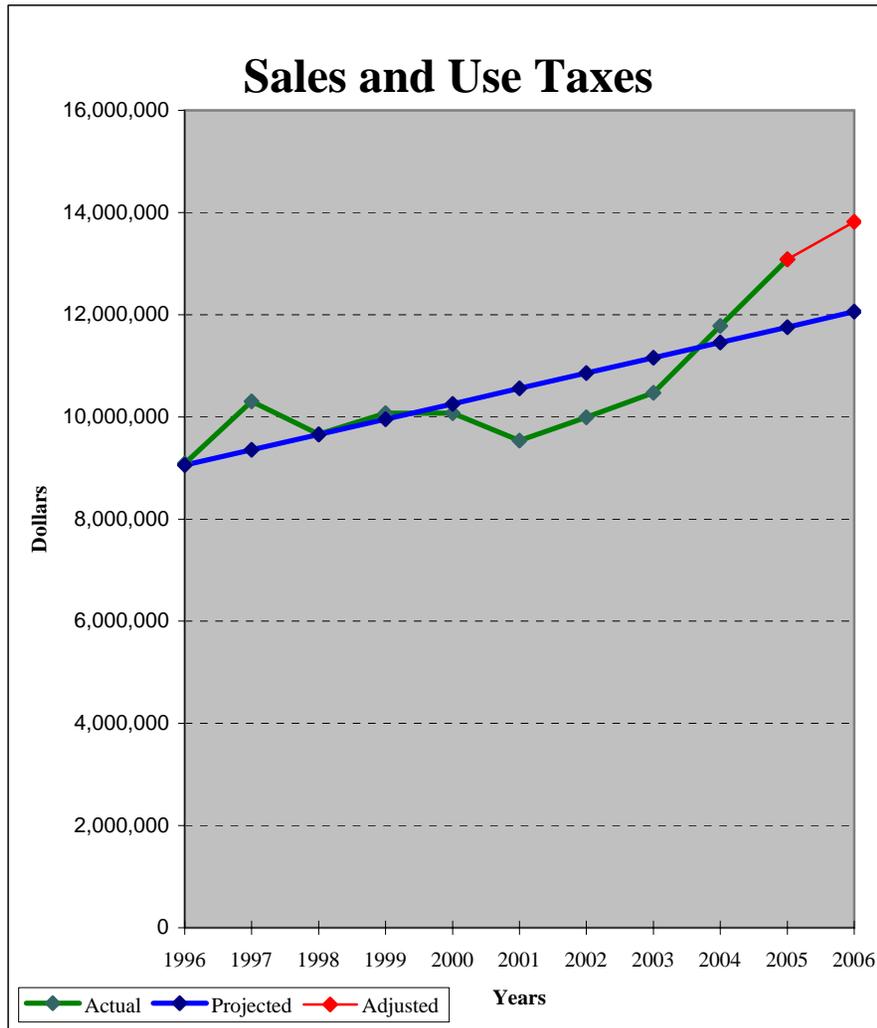
The sales and use tax revenue forecast for fiscal year ending September 30, 2006, is \$13,774,000. The projection is an increase of 5.60% over the revised 2005 Sales Tax projection and a 17.22% increase over the original 2005 projection. This includes a 1/2% tax rate increase which is projected to be approximately \$2,302,800. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003. .

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

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Year	Sales Tax ** Actual	Projected	Sales Tax ** Actual % Increase
1996	9,085,722	9,054,543	
1997	10,305,547	9,354,942	13.43%
1998	9,661,747	9,655,340	-6.25%
1999	10,073,818	9,955,739	4.26%
2000	10,073,300	10,256,137	-0.01%
2001	9,535,061	10,556,536	-5.34%
2002	9,993,415	10,856,934	4.81%
2003	10,473,505	11,157,333	4.80%
2004	11,777,250	11,457,731	12.45%
2005 *	13,084,000	11,758,130	11.10%
2006		12,058,529	-7.84%
Add: Manual Adjustment		1,758,471	
2006		13,817,000	5.60%
Projection		13,817,000	
Projection rounded		13,817,000	
Previous year's projection		11,787,000	
Percent increase (decrease) from previous year's projection			17.22%

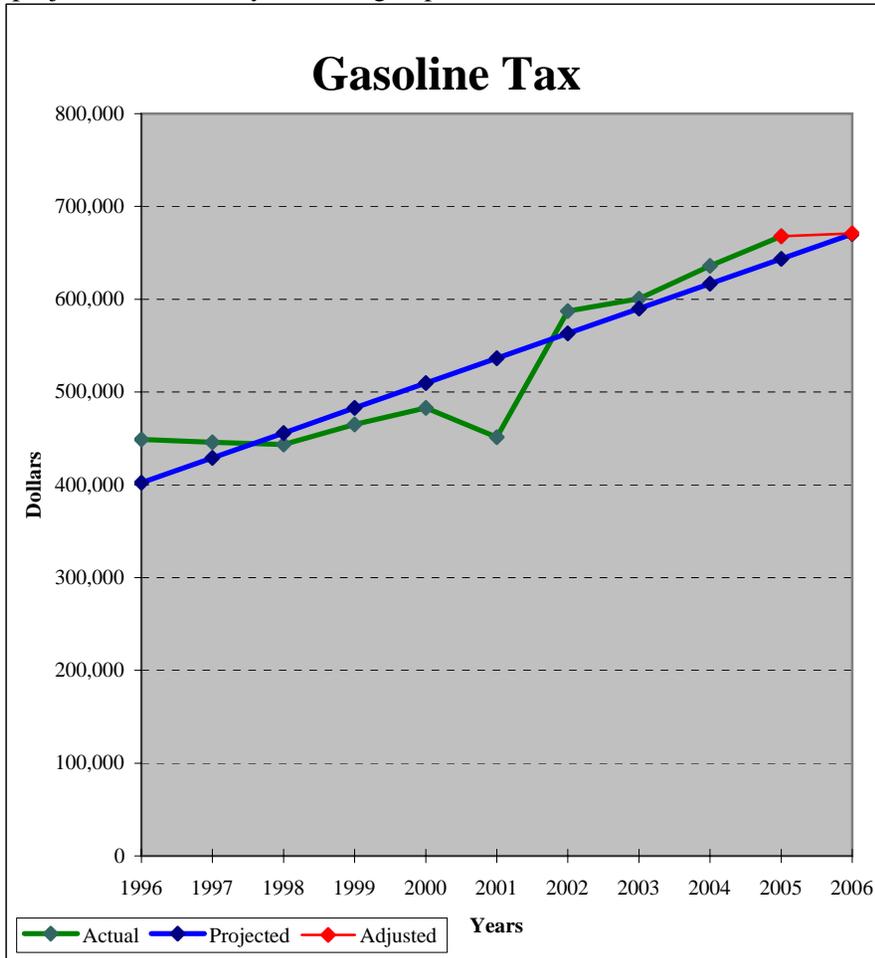
** Original data adjusted for tax rate change in 2003
 * Revised Sales and use tax projection based on June 2005.

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Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Division collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2006, is \$671,000. This is a .45 percent increase over the revised 2005 Gasoline Tax Projection.



Year	Gasoline Tax **		Gasoline Tax ** Actual % Increase
	Actual	Projected	
1996	449,051	402,320	
1997	445,695	429,127	-0.75%
1998	443,389	455,934	-0.52%
1999	465,172	482,741	4.91%
2000	482,971	509,548	3.83%
2001	451,451	536,355	-6.53%
2002	587,186	563,162	30.07%
2003	600,637	589,969	2.29%
2004	635,961	616,776	5.88%
2005 *	668,000	643,583	5.04%
2006		670,390	0.36%
Add: Manual Adjustment		610	
2006		671,000	0.45%
Projection			671,000
Projection rounded to nearest thousand			671,000
Previous year's projection			668,000
Percent increase or -decrease from previous year's projection			0.45%

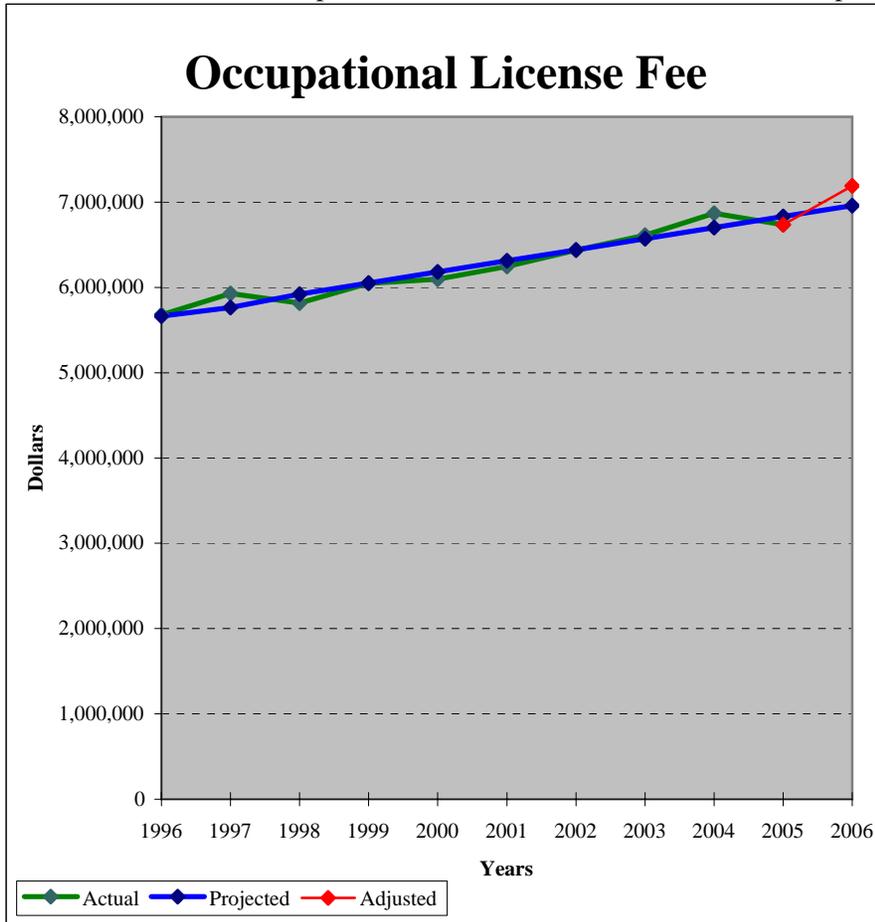
* Revised Gasoline tax projection based on June 2005.

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Occupational license fee is levied on the gross wages of all the employees within the city limits of Opelika. The Opelika Revenue Division collects this occupational license fee quarterly. The occupational license fee revenue projection for fiscal year ending September 30, 2006, is 7,190,000. This is a 6.76 percent increase over the revised 2005 Occupational License Fee Projection.



Year	Occupation Fee **		Occupation Fee ** Actual % Increase
	Actual	Projected	
1996	5,676,888	5,662,362	
1997	5,927,850	5,762,084	4.42%
1998	5,814,490	5,921,807	-1.91%
1999	6,048,845	6,051,529	4.03%
2000	6,097,080	6,181,252	0.80%
2001	6,245,427	6,310,975	2.43%
2002	6,433,976	6,440,697	3.02%
2003	6,613,080	6,570,420	2.78%
2004	6,868,497	6,700,142	3.86%
2005 *	6,735,000	6,829,865	-1.94%
2006		6,959,588	3.33%
Add: Manual Adjustment		230,412	
2006		7,190,000	6.76%
Projection			7,190,000
Projection rounded to nearest thousand			7,190,000
Previous year's projection			6,943,000
Percent increase or -decrease from previous year's projection			3.56%

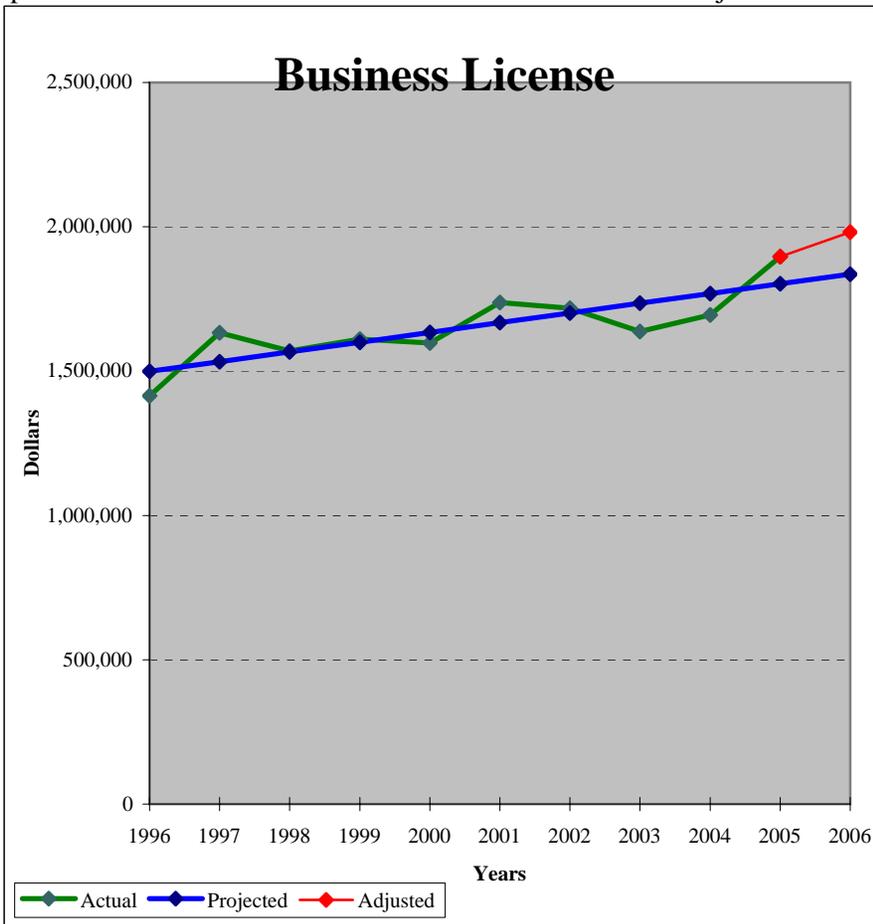
* Revised Occupation fee projection based on June 2005.

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Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Division collects business license fees during January each year. The business license fees revenue projection for the fiscal year ending September 30, 2006, is 1,982,000. This is a 4.54 percent increase over the revised 2005 Business License Projection.



Year	Business License Actual	Projected	Business License Actual % Increase
1996	1,414,736	1,499,053	
1997	1,632,743	1,532,761	15.41%
1998	1,569,734	1,566,469	-3.86%
1999	1,610,402	1,600,177	2.59%
2000	1,597,294	1,633,885	-0.81%
2001	1,737,290	1,667,593	8.76%
2002	1,717,440	1,701,301	-1.14%
2003	1,637,518	1,735,009	-4.65%
2004	1,694,231	1,768,717	3.46%
2005 *	1,896,000	1,802,425	11.91%
2006		1,836,133	-3.16%
Less: Manual Adjustment		145,867	
2006		1,982,000	4.54%
Projection			1,982,000
Projection rounded to nearest thousand			1,982,000
Previous year's projection			1,724,000
Percent increase or -decrease from previous year's projection			14.97%

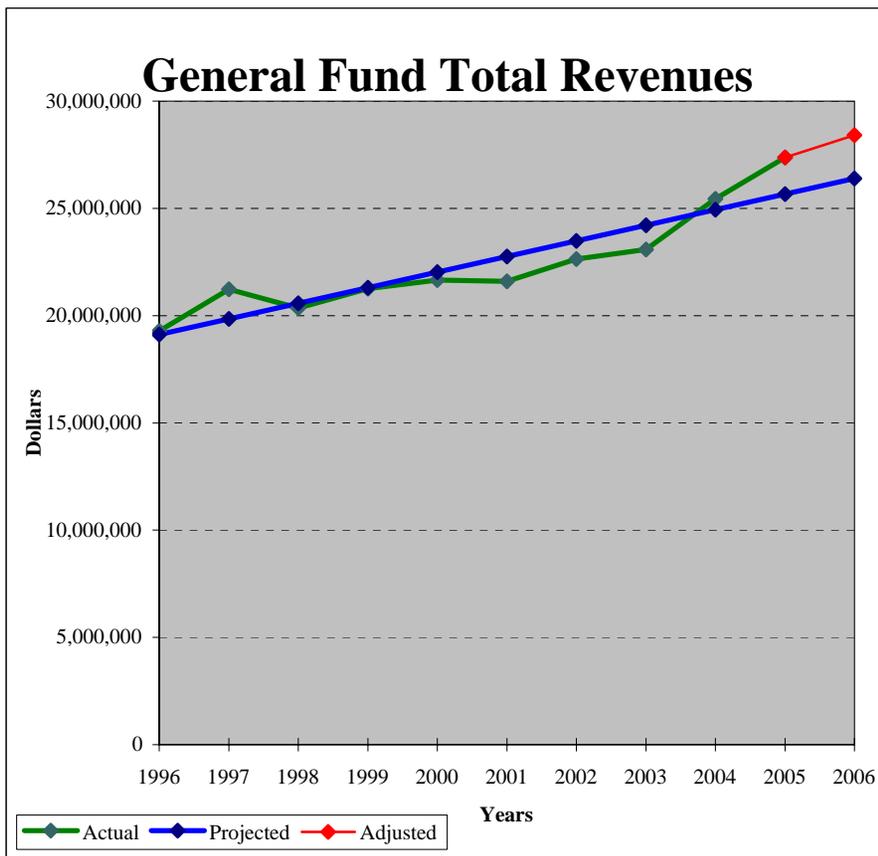
* Revised Business License projection based on June 2005.

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Forecasting based on prior years' actual was used to project all other general fund revenue items. These projections are based on the fiscal year ending September 30, 2004, actual amounts and/or the fiscal year ending September 30, 2005, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2006, is 28,696,000. This is a 9.56 percent increase over the revised 2005 Revenue Projection.



Year	Revenues Actual	Revenues Projected	Revenues Actual % Increase
1996	19,289,013	19,116,871	
1997	21,222,270	19,844,380	10.02%
1998	20,346,919	20,571,890	-4.12%
1999	21,260,465	21,299,399	4.49%
2000	21,655,553	22,026,908	1.86%
2001	21,592,876	22,754,417	-0.29%
2002	22,643,599	23,481,926	4.87%
2003	23,082,807	24,209,435	1.94%
2004	25,444,122	24,936,944	10.23%
2005 *	27,369,000	25,664,454	7.57%
2006		26,391,963	-3.57%
Add: Manual Adjustment 2006		2,013,037	
Projection			28,405,000
Projection rounded to nearest thousand			28,405,000
Previous year's projection			25,759,000
Percent increase or -decrease			10.27%
Percent change from revised 2004			10.27%

* Revised Total Revenue projection based on June 2005.

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

	2004-2005 Revised <u>Forecast</u>	2004-2005 <u>Forecast</u>	2005-2006 <u>Forecast</u>	2004-2005 <u>Regression</u>	2004-2005 <u>Difference</u>
Total revenues excluding interest	27,369,000	25,914,333	28,405,000	26,391,963	(2,013,037)
Interest revenue	153,000	153,000	291,000	291,000	-
	<u>27,522,000</u>	<u>26,067,333</u>	<u>28,696,000</u>	<u>26,682,963</u>	<u>(2,013,037)</u>
2005-2006 percentage difference in actual forecast and the regression analysis					<u>-7.02%</u>
2005-2006 total revenue forecast including interest					<u>28,696,000</u>
2004-2005 total revenue forecast including interest					<u>26,067,333</u>
2004-2005 revised total revenue forecast including interest					<u>27,522,000</u>
Percent increase or -decrease over the previous year's forecast					<u>10.08%</u>
Percent increase or -decrease over the previous year's revised forecast					<u>4.27%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2006, is \$64,000. This is a 8.47 percent increase over the previous year's projection. This projection is based on actual revenues of \$57,255, and \$59,567, in fiscal years 2003 and 2004 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, 2006, is \$80,000. This is a 1.25% decrease 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 80,821, and 83,863, in fiscal years 2003 and 2004 respectively.

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The Electric Utility Fund (Light and Power), electric sales, purchased power adjustment, and power cost forecast are based on actual electric sales for 2004.

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

	Budget <u>2006</u>	YTD <u>2005</u>	Actual <u>2002</u>	Actual <u>2003</u>	Actual <u>2002</u>
Electric charges for services	20,910,000	14,367,413	19,855,334	19,522,846	18,894,342
Cost of Power purchased	<u>14,295,000</u>	<u>10,368,137</u>	<u>14,289,797</u>	<u>14,158,081</u>	<u>13,265,382</u>
Electric charges in excess of power purchased	<u><u>6,615,000</u></u>	<u><u>3,999,276</u></u>	<u><u>5,565,537</u></u>	<u><u>5,364,765</u></u>	<u><u>5,628,960</u></u>
 Cost of power purchased as a percent of electric charges for services	 <u>68.36%</u>	 <u>72.16%</u>	 <u>71.97%</u>	 <u>72.52%</u>	 <u>70.21%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2006, is \$2,750,000. Tap fees are projected to be \$31,000. The estimates reflect a rate increase during 2002 and are based on actual results through June 2005. 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, 2006, is \$1,900,000. This projection is based on solid Waste Collection Fund service charge rate increase of approximately \$238,0000.

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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,

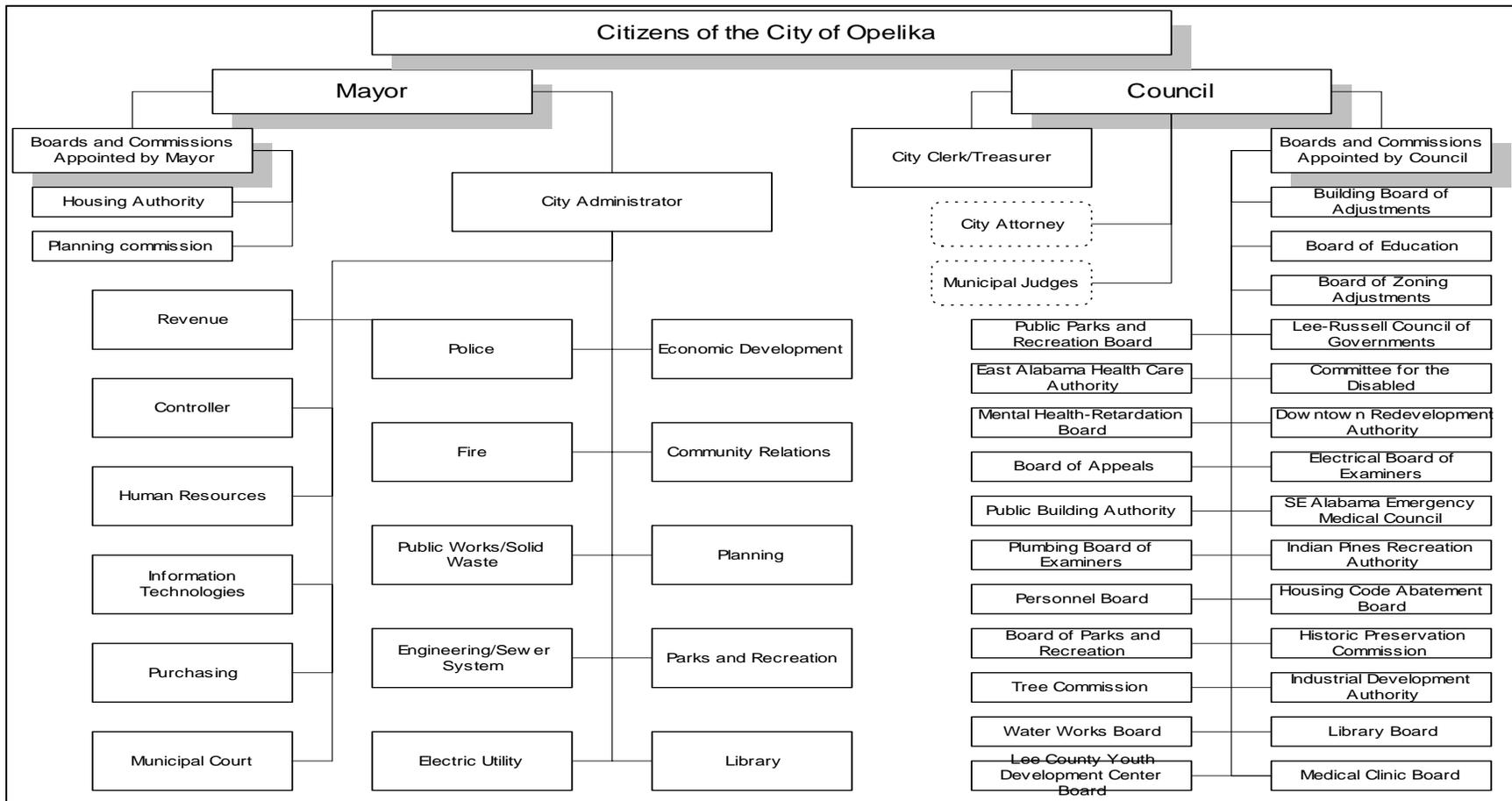
R. Mitchell Price, CPA
Controller

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Organizational Chart



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Officials of the City of Opelika

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

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

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Budget Section

City of Opelika
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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	28,696,000	657,000	-	25,560,000	54,913,000
Non-operating revenues				364,964	364,964
Other financing sources	<u>2,823,911</u>	<u>12,000</u>	<u>-</u>	<u>80,000</u>	<u>2,915,911</u>
 Total revenues	 <u>31,519,911</u>	 <u>669,000</u>	 <u>-</u>	 <u>26,004,964</u>	 <u>58,193,875</u>
 Departmental expenditures	 20,984,537	 451,000	 -	 22,545,949	 43,981,486
Appropriations	3,593,797				3,593,797
Capital outlay	1,120,375	200,000	-		1,320,375
Debt service	3,996,777				3,996,777
Non-operating expenses				502,500	502,500
Transfers-out	<u>1,849,425</u>	<u>18,000</u>	<u>-</u>	<u>2,805,611</u>	<u>4,673,036</u>
 Total expenditures	 <u>31,544,911</u>	 <u>669,000</u>	 <u>-</u>	 <u>25,854,060</u>	 <u>58,067,971</u>
 Total revenues over (under) total expenditures	 (25,000)	 -	 -	 150,904	 125,904

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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			1,925,000		1,925,000
Grant Proceeds			-		-
Subtract:					
Fixed Assets			495,904		495,904
System Expansion			1,085,000		1,085,000
Debt principal payments			<u>495,000</u>		<u>495,000</u>
Projected increase or (decrease) in funds	(25,000)	-	-	-	(25,000)
Projected fund balance, beginning of year	<u>10,979,720</u>	<u>3,145,865</u>	<u>-</u>	<u>9,302,981</u>	<u>23,428,566</u>
Projected fund balance, end of year	10,954,720	3,145,865	-	9,302,981	23,403,566

* 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	3,820,439	778,601	737,037	861,424	6,197,501
To be paid from designated accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated fund balance, end of year	<u>7,134,281</u>	<u>2,367,264</u>	<u>(737,037)</u>	<u>8,441,557</u>	<u>17,206,065</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>5,739,200</u>	<u>-</u>	<u>-</u>	<u>5,112,000</u>	<u>10,851,200</u>
	1,395,081	2,367,264	(737,037)	3,329,557	6,354,865

* 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	5,815,659	1,967,791	151,301	7,934,751
Accounts Receivable	2,623,293	195,042	86,184	2,904,519
Due from other funds	134,446	433,441	0	567,887
Total	8,573,398	2,596,274	237,485	11,407,157
Accounts payable	1,330,175	398,553	107	1,728,835
Due to other funds	1,310	710	2,732	4,752
Due to other governments	0	0		0
Accrued payroll	132,732	55,980	70,401	259,113
Bonds payable - current	0	45,000		45,000
Interest payable	0	66,476		66,476
Total	1,464,217	566,719	73,240	2,104,176
Estimated fund available	7,109,181	2,029,555	164,245	9,302,981
Reserves and encumbrances, estimated	623,163	237,107	1,154	861,424
Estimated undesignated funds available	6,486,018	1,792,448	163,091	8,441,557
Twenty percent of projected revenues	4,182,000	550,000	380,000	5,112,000

* 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, 2006

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, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	8,327,846	9,207,021	11,777,250	9,827,416	13,817,000
Property:					
Property	4,759,546	1,629,890	2,017,146	2,026,615	2,169,000
Payments in lieu of taxes	17,824	17,650	25,067	4,570	20,000
	<u>4,777,370</u>	<u>1,647,540</u>	<u>2,042,213</u>	<u>2,031,185</u>	<u>2,189,000</u>
Other:					
Gasoline	587,186	606,622	635,961	493,009	671,000
Cigarette	118,383	101,102	112,712	85,322	112,000
Rental	8,783	10,997	12,893	10,828	13,000
Wine	275,487	275,632	310,496	227,588	289,000
	<u>989,839</u>	<u>994,353</u>	<u>1,072,062</u>	<u>816,747</u>	<u>1,085,000</u>
Total taxes	<u>14,095,055</u>	<u>11,848,914</u>	<u>14,891,525</u>	<u>12,675,348</u>	<u>17,091,000</u>
Special assessments:	7,003	5,516	-	6,071	7,000
Licenses and permits:					
Occupational	6,433,976	6,628,000	6,868,497	5,300,218	7,190,000
Business:					
General	1,717,440	1,640,165	1,696,526	1,858,034	1,982,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Lodging	240,216	287,723	327,000	253,941	381,000
Franchise fee	86,332	69,105	77,410	78,350	79,000
	<u>2,043,988</u>	<u>1,996,993</u>	<u>2,100,936</u>	<u>2,190,325</u>	<u>2,442,000</u>
Telecommunication fees	9,000	10,000	11,000	6,000	-
Permits and inspections	138,580	137,299	208,195	357,985	260,000
	<u>147,580</u>	<u>147,299</u>	<u>219,195</u>	<u>363,985</u>	<u>260,000</u>
Total licenses and permits	<u>8,625,544</u>	<u>8,772,292</u>	<u>9,188,628</u>	<u>7,854,528</u>	<u>9,892,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	82,646	74,698	74,589	75,732	97,000
Shared state revenue:					
Bank excise tax	40,757	-	32,976	-	33,000
Business privilege tax	65,658	66,136	66,632	67,132	76,000
State asset forfeiture	19,735	14,472	21,941	3,490	-
Share of liquor tax profits	38,406	47,483	63,761	53,460	74,000
	<u>164,556</u>	<u>128,091</u>	<u>185,310</u>	<u>124,082</u>	<u>183,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	12,007	-	-	-	-
Other:					
Federal and State	-	164,500	130,314	-	-
Local Governments	117,917	54,166	-		
Lee County	117,871	3,500	25,000	40,000	10,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
	235,788	222,166	155,314	40,000	10,000
Total intergovernmental revenue	494,997	424,955	415,213	239,814	290,000
Charges for services:					
General Government:					
Other	13,329	13,329	13,329	19,153	25,000
Public safety:					
City Schools/Housing Authority	15,000	15,000	-	5,789	12,000
Federal Entities	22,585	31,572	15,000	-	-
Water Works Board	63,475	63,398	64,515	79,806	88,000
Other Governments	51,500	50,000	50,000	50,000	50,000
Towing, firecalls, Training, EMS	53,890	2,714	3,893	3,600	-
	206,450	162,684	133,408	139,195	150,000
Public Works:					
Clearing and grading - other	9,899	5,557	58,792	41,701	68,000
Health:					
Graves and monuments	65,625	78,575	72,100	51,600	67,000
Evergreen Cemetery	6,000	7,800	7,600	3,600	7,000
	71,625	86,375	79,700	55,200	74,000
Culture and recreation:					
Entry fees and concessions	205,171	213,623	212,061	174,793	207,000
Total charges for service	506,474	481,568	497,290	430,042	524,000

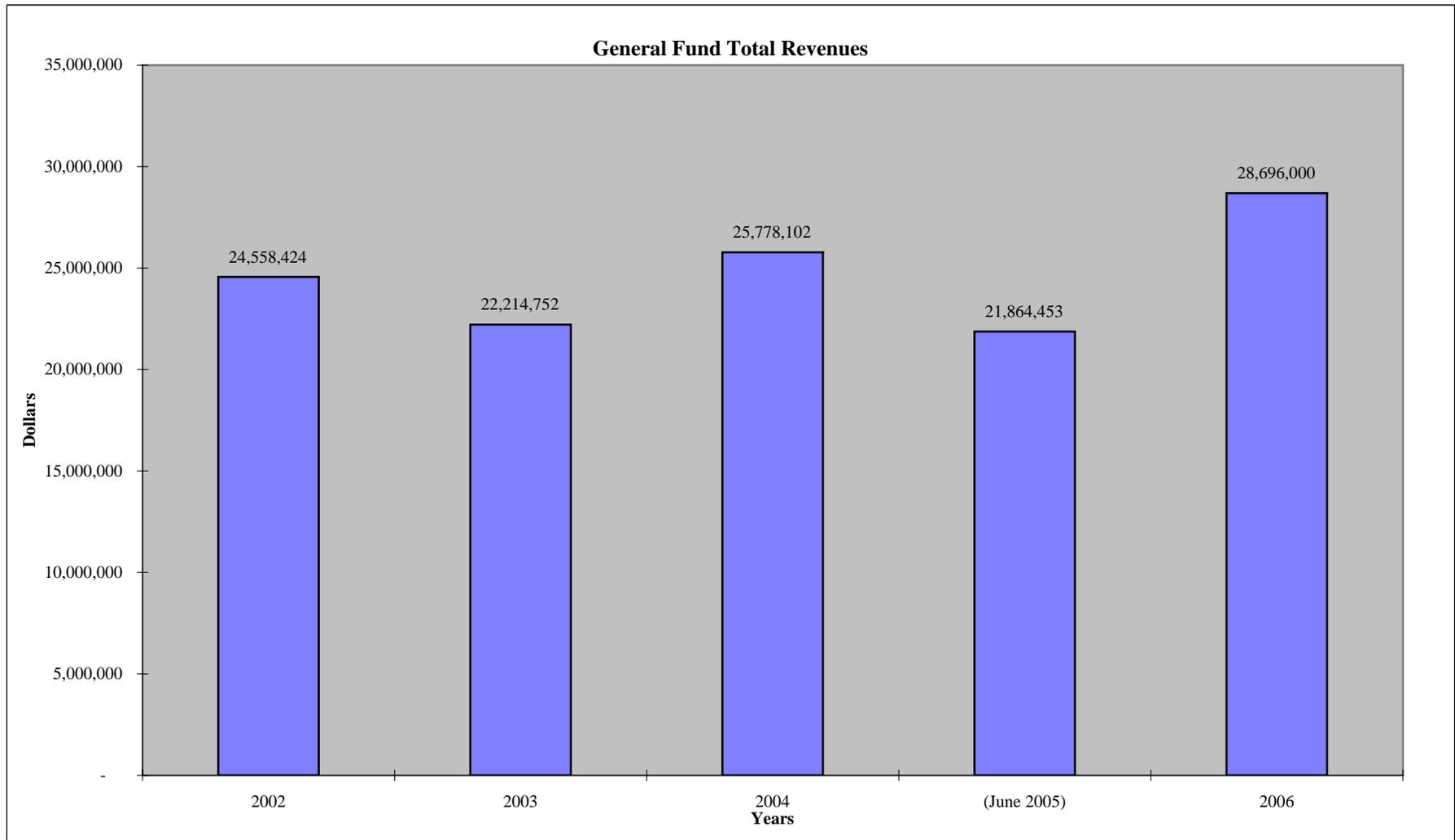
City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Fines and forfeits:					
Public safety:					
Fines and costs	289,465	348,102	391,345	273,804	450,000
Culture and recreation:					
Fines	16,461	12,730	13,389	11,100	-
Total fines and forfeits	305,926	360,832	404,734	284,904	450,000
Miscellaneous revenues:					
Interest earnings	251,494	157,765	178,665	206,130	291,000
Other:					
Rental income	47,351	40,639	41,411	39,801	46,000
Contributions	7,570	13,618	34,364	8,277	-
Cemetery lots	50,350	50,550	58,800	49,375	59,000
Miscellaneous	166,660	58,103	67,472	70,163	46,000
Total miscellaneous revenues	271,931	162,910	202,047	167,616	151,000
Total miscellaneous revenues	523,425	320,675	380,712	373,746	442,000
Total revenues	24,558,424	22,214,752	25,778,102	21,864,453	28,696,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006



City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	94,383	96,899	98,469	77,891	106,100
Other	11,527	22,704	12,840	21,092	431,300
Total mayor	<u>105,910</u>	<u>119,603</u>	<u>111,309</u>	<u>98,983</u>	<u>537,400</u>
Administration:					
Personal services	117,782	57,651	56,517	78,574	165,619
Other	147,579	172,369	158,785	135,230	215,900
Services provided to other funds	(1,800)	(1,800)	(1,200)	(900)	(1,200)
Total administration	<u>263,561</u>	<u>228,220</u>	<u>214,102</u>	<u>212,904</u>	<u>380,319</u>
Legislative - City Clerk:					
Personal services	118,786	122,522	120,346	91,912	123,149
Other	197,233	180,614	266,070	159,471	282,452
Services provided to other funds	-	-	-	-	-
Total legislative	<u>316,019</u>	<u>303,136</u>	<u>386,416</u>	<u>251,383</u>	<u>405,601</u>
Other:					
Revenue:					
Personal services	505,483	516,107	516,372	383,630	514,920
Other	(77,225)	(61,310)	(41,054)	(49,811)	107,574

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Services provided other funds	(229,594)	(244,117)	(262,293)	(211,682)	(435,097)
	<u>198,664</u>	<u>210,680</u>	<u>213,025</u>	<u>122,137</u>	<u>187,397</u>
Accounting:					
Personal services	211,897	238,232	246,251	181,588	285,570
Other	84,327	84,890	95,297	63,345	124,982
Services provided other funds	(69,375)	(59,977)	(56,274)	(42,017)	(96,827)
	<u>226,849</u>	<u>263,145</u>	<u>285,274</u>	<u>202,916</u>	<u>313,725</u>
Information Technologies:					
Personal services	317,395	329,398	372,468	309,938	462,210
Other	333,707	386,001	376,509	345,508	360,470
Services provided other funds	(95,256)	(105,267)	(108,834)	(96,086)	(119,106)
	<u>555,846</u>	<u>610,132</u>	<u>640,143</u>	<u>559,360</u>	<u>703,574</u>
Judicial:					
Personal services	166,454	187,371	201,835	143,270	207,346
Other	113,811	119,904	98,980	71,805	123,560
	<u>280,265</u>	<u>307,275</u>	<u>300,815</u>	<u>215,075</u>	<u>330,906</u>
Human Resources administration:					
Personal services	156,403	150,981	161,638	129,464	177,352
Other	39,175	84,012	256,734	74,975	89,874
	<u>195,578</u>	<u>234,993</u>	<u>418,372</u>	<u>204,439</u>	<u>267,226</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

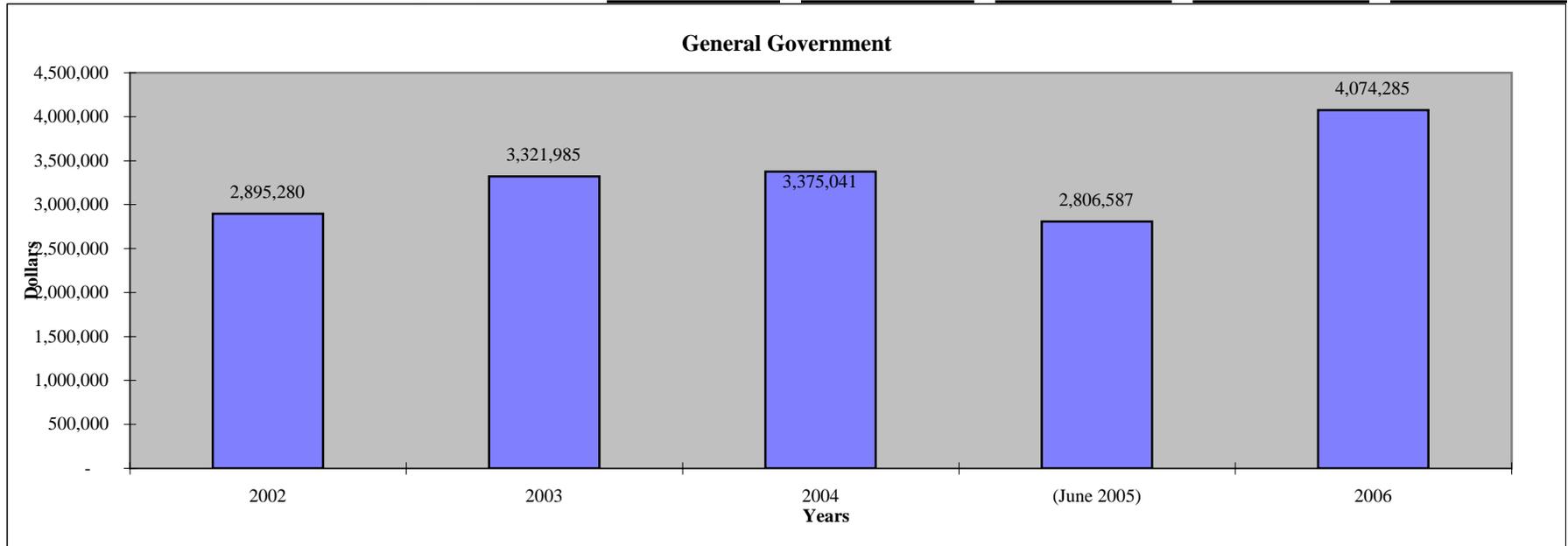
	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Planning:					
Personal services	185,792	170,845	194,795	152,333	233,652
Other	19,461	19,697	22,231	18,683	23,740
Services provided to other fund	-	-	-	-	-
	<u>205,253</u>	<u>190,542</u>	<u>217,026</u>	<u>171,016</u>	<u>257,392</u>
Purchasing:					
Personal services	149,339	164,970	172,595	136,303	191,665
Other	17,794	9,502	11,381	6,649	15,209
Services provided to other fund	(50,192)	(53,657)	(55,250)	(39,466)	(39,017)
	<u>116,941</u>	<u>120,815</u>	<u>128,726</u>	<u>103,486</u>	<u>167,857</u>
Community Relations:					
Personal services	44,166	32,438	47,637	38,910	52,441
Other	112,160	47,125	62,760	42,256	69,850
	<u>156,326</u>	<u>79,563</u>	<u>110,397</u>	<u>81,166</u>	<u>122,291</u>
Nondepartmental:					
Auburn-Opelika Airport	21,043	40,562	21,043	16,235	51,647
Lee County Area Council of Governments	62,525	75,543	80,743	342,900	80,000
Opelika Chamber of Commerce	68,500	62,000	66,150	46,087	61,450
Opelika Industrial Developmen	90,000	90,000	100,000	105,000	125,000
Lee County Extension Service	10,000	9,000	10,000	7,500	10,000
Main Street, Inc.	17,000	17,000	17,000	13,500	18,000
Downtown Redevelopment Authority	5,000	5,000	4,500	4,500	4,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Nondepartmental: (continued)					
Envision Opelika	-	25,000	50,000	37,500	50,000
Other	-	329,776	-	10,500	-
	<u>274,068</u>	<u>653,881</u>	<u>349,436</u>	<u>583,722</u>	<u>400,597</u>
 Total other	 <u>2,209,790</u>	 <u>2,671,026</u>	 <u>2,663,214</u>	 <u>2,243,317</u>	 <u>2,750,965</u>
 Total general government	 <u>2,895,280</u>	 <u>3,321,985</u>	 <u>3,375,041</u>	 <u>2,806,587</u>	 <u>4,074,285</u>



City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

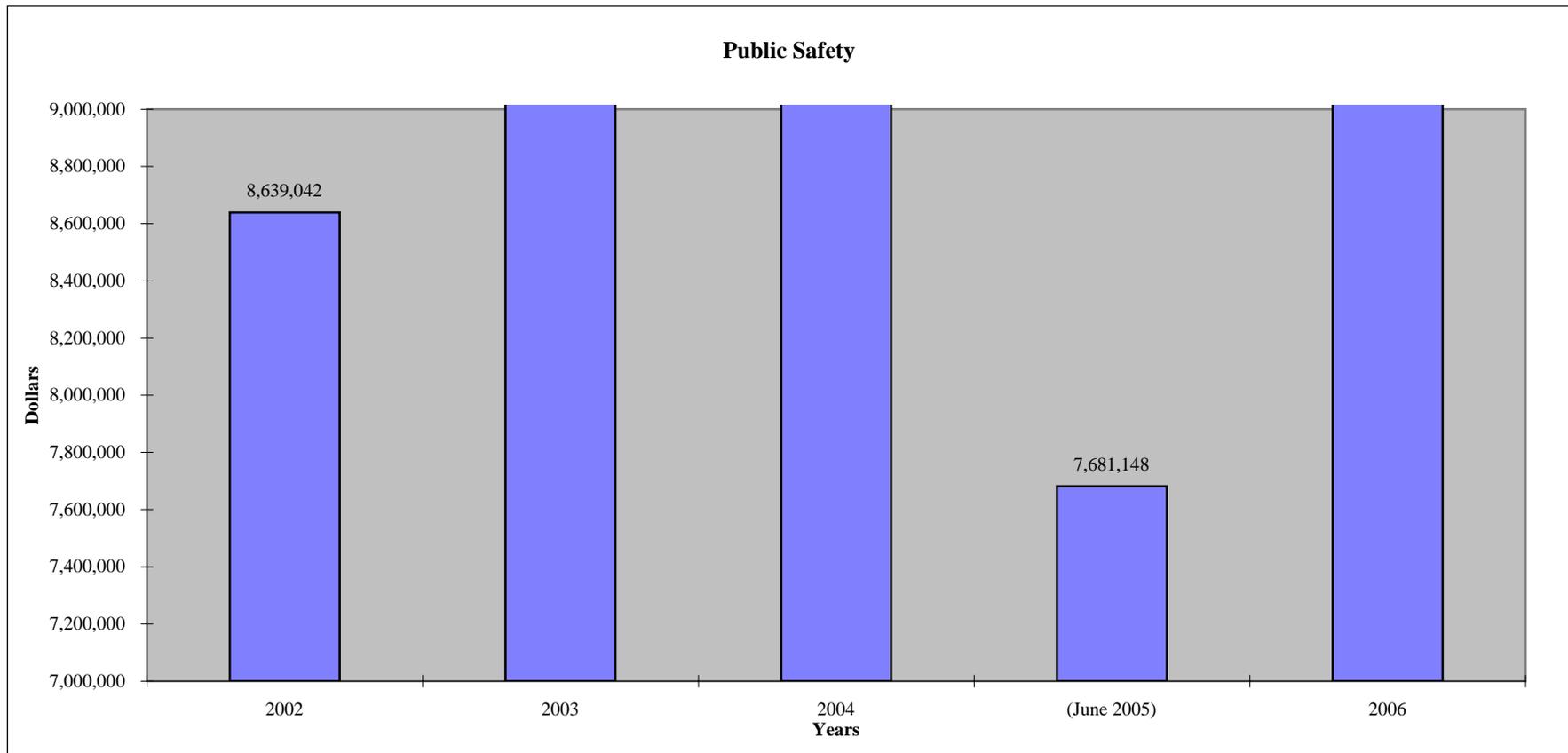
	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Public safety:					
Police:					
Personal services	4,193,690	4,518,400	4,802,056	3,772,313	5,209,584
Other	778,742	786,507	879,476	801,323	1,028,508
Services provided other funds	-	-	-	-	-
Total police	<u>4,972,432</u>	<u>5,304,907</u>	<u>5,681,532</u>	<u>4,573,636</u>	<u>6,238,092</u>
Fire:					
Personal services	3,066,107	3,223,864	3,293,375	2,610,980	3,424,603
Other	315,103	321,835	336,826	247,550	389,826
Total fire	<u>3,381,210</u>	<u>3,545,699</u>	<u>3,630,201</u>	<u>2,858,530</u>	<u>3,814,429</u>
Other:					
Nondepartmental:					
National Guard	1,000	1,000	1,000	750	1,000
Juvenile Court	10,000	10,000	10,000	7,500	10,000
Lee County Emergency Mgt	25,800	31,500	31,500	23,625	31,500
Emergency Medical Service	248,600	275,600	330,600	217,107	289,476
Other	-	-	-	-	-
Total other	<u>285,400</u>	<u>318,100</u>	<u>373,100</u>	<u>248,982</u>	<u>331,976</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Total public safety	8,639,042	9,168,706	9,684,833	7,681,148	10,384,497



City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Public Works:					
Highways and streets:					
Personal services	526,706	542,431	607,388	491,314	89,723
Other	106,049	129,553	112,123	106,946	603,820
	<u>632,755</u>	<u>671,984</u>	<u>719,511</u>	<u>598,260</u>	<u>693,543</u>
Engineering:					
Personal services	469,788	485,374	502,290	386,490	533,475
Other	330,586	81,794	98,095	100,259	725,299
Services provided to other funds	(41,176)	(29,308)	(30,620)	(18,000)	(18,899)
	<u>759,198</u>	<u>537,860</u>	<u>569,765</u>	<u>468,749</u>	<u>1,239,875</u>
Other:					
Administration:					
Personal services	188,949	171,118	182,189	145,907	39,909
Other	70,790	87,369	79,368	65,218	228,644
Services provided other funds	(25,610)	(25,762)	(25,789)	(18,197)	(22,859)
	<u>234,129</u>	<u>232,725</u>	<u>235,768</u>	<u>192,928</u>	<u>245,694</u>
Cemetery:					
Personal services	107,540	122,283	133,000	90,992	16,463
Other	51,891	53,437	31,523	40,643	135,517
	<u>159,431</u>	<u>175,720</u>	<u>164,523</u>	<u>131,635</u>	<u>151,980</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

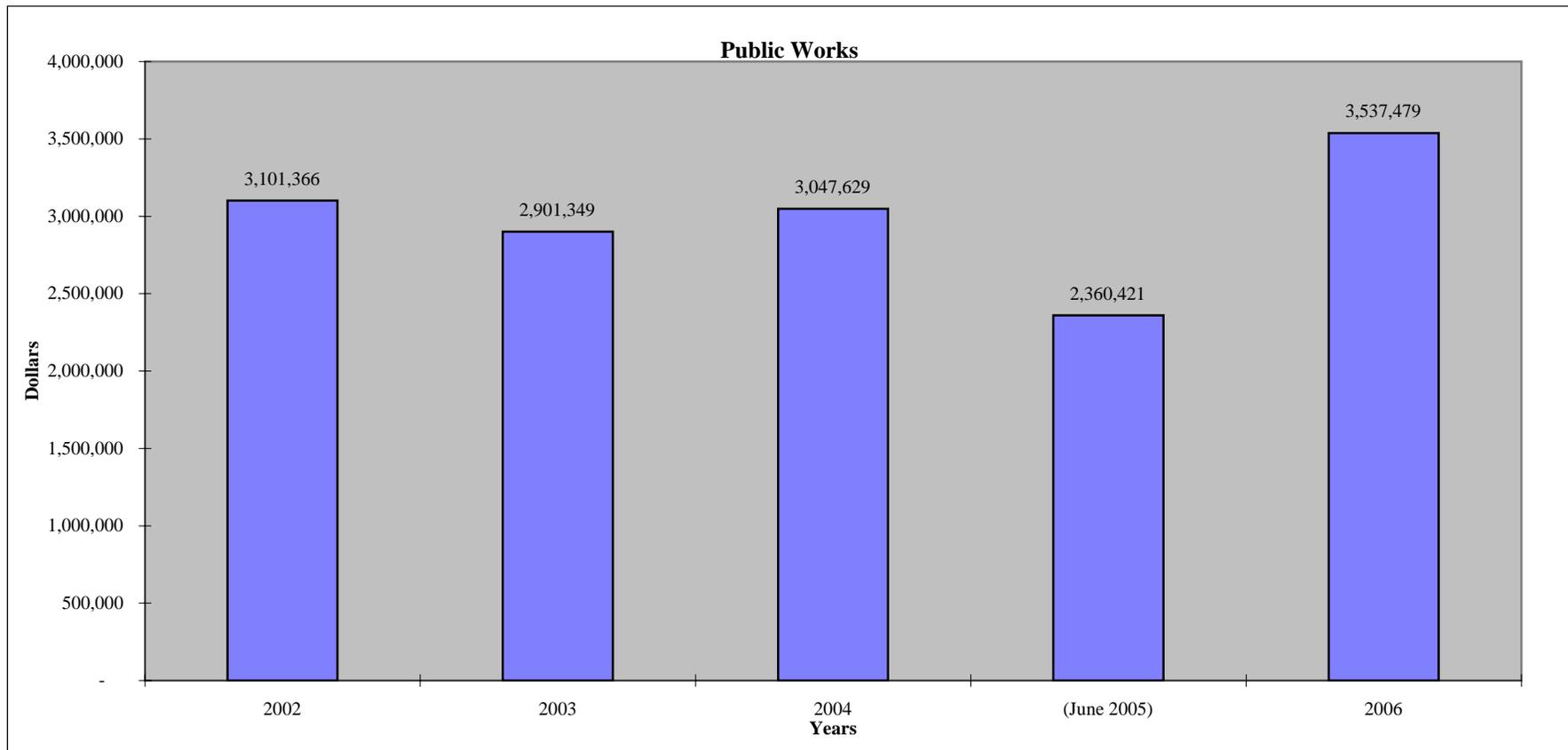
	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Automotive shop:					
Personal services	308,960	296,037	294,593	232,044	48,504
Other	29,197	26,782	38,004	7,597	239,249
	<u>338,157</u>	<u>322,819</u>	<u>332,597</u>	<u>239,641</u>	<u>287,753</u>
Grounds maintenance:					
Personal services	255,729	296,934	315,877	238,171	51,502
Other	229,140	182,559	214,960	123,812	376,192
Services provided other funds	-	-	-	-	-
	<u>484,869</u>	<u>479,493</u>	<u>530,837</u>	<u>361,983</u>	<u>427,694</u>
Building maintenance:					
Personal services	181,747	181,080	202,881	152,743	30,887
Other	76,516	68,599	65,540	45,473	223,113
	<u>258,263</u>	<u>249,679</u>	<u>268,421</u>	<u>198,216</u>	<u>254,000</u>
Inspection:					
Personal services	220,674	213,501	209,841	154,351	214,240
Other	13,890	17,568	16,366	14,658	22,700
	<u>234,564</u>	<u>231,069</u>	<u>226,207</u>	<u>169,009</u>	<u>236,940</u>
Total other	<u>1,709,413</u>	<u>1,691,505</u>	<u>1,758,353</u>	<u>1,293,412</u>	<u>1,604,061</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Total public works	3,101,366	2,901,349	3,047,629	2,360,421	3,537,479



City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

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City of Opelika

Annual Budget

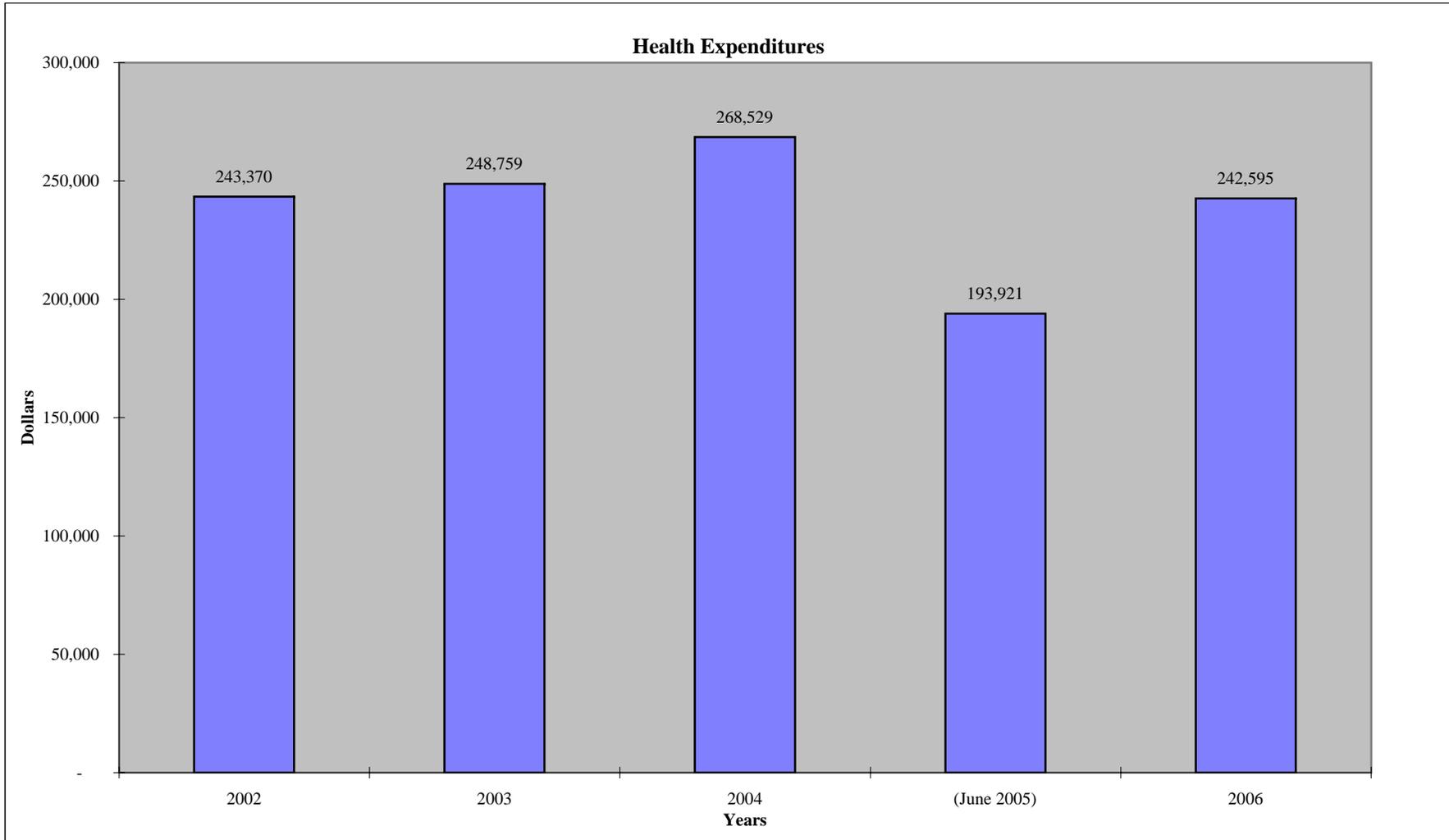
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Health:					
Animal control:					
Personal services	27,139	28,605	31,206	25,193	34,921
Other	2,826	3,440	3,167	3,310	8,450
	<u>29,965</u>	<u>32,045</u>	<u>34,373</u>	<u>28,503</u>	<u>43,371</u>
Other:					
Nondepartmental:					
Public health	45,000	45,000	45,000	38,894	45,000
Mental health	45,000	45,000	45,000	33,750	45,000
Substance abuse	45,000	45,000	45,000	33,750	45,000
East Alabama Regional Solid Waste Dispos	7,511	7,511	5,633	-	-
Valley Haven School	1,500	1,000	1,000	1,000	1,000
Lee County Humane Society	64,094	51,403	62,023	41,149	61,724
Sickle Cell	1,500	1,500	1,750	875	1,500
Child care alliance	1,800	1,800	6,000	5,000	-
Coroner	-	-	-	-	-
Other	2,000	18,500	22,750	11,000	-
	<u>213,405</u>	<u>216,714</u>	<u>234,156</u>	<u>165,418</u>	<u>199,224</u>
Total health	<u>243,370</u>	<u>248,759</u>	<u>268,529</u>	<u>193,921</u>	<u>242,595</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006



City of Opelika

Annual Budget

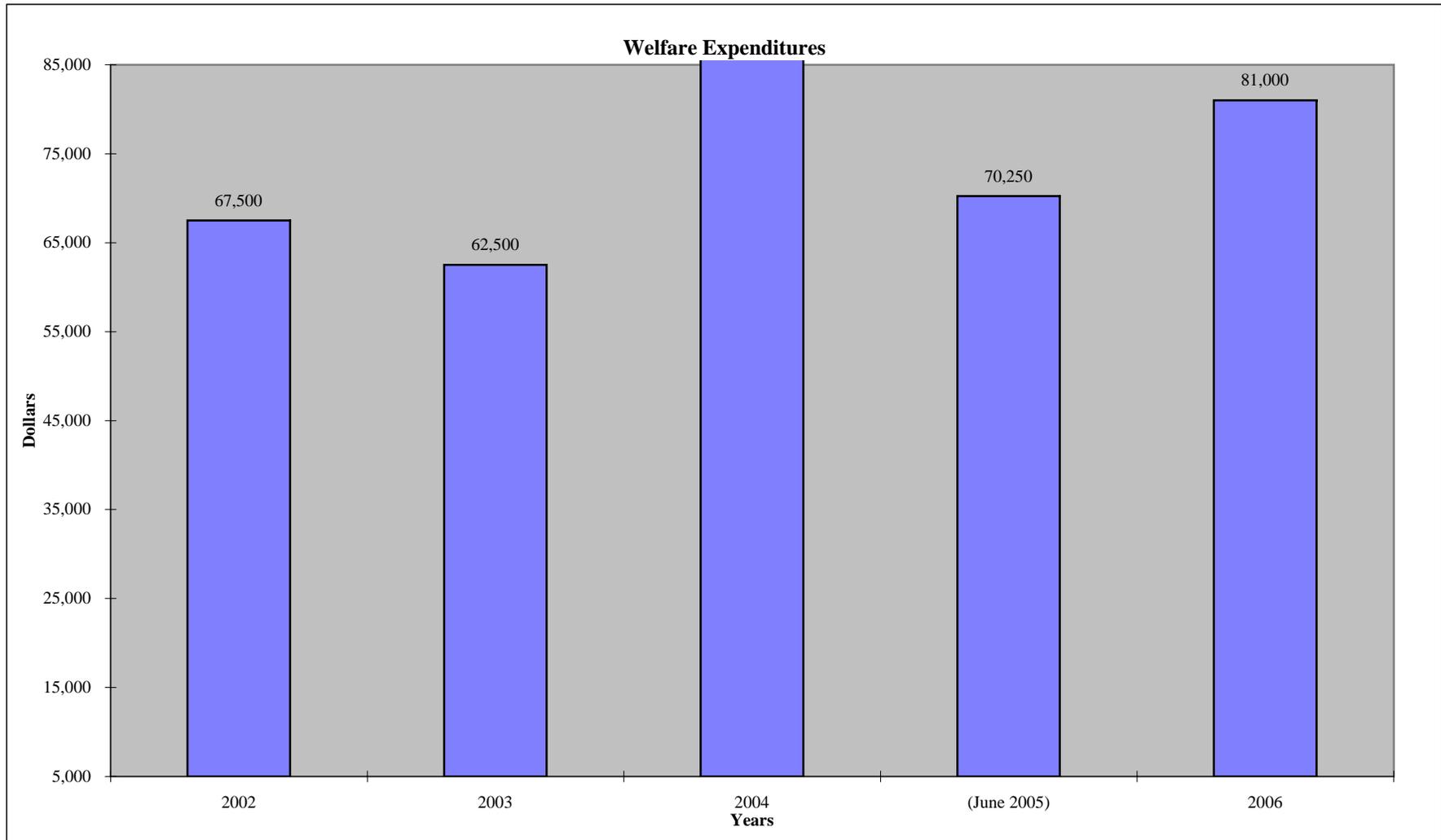
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	2,500	2,500	7,500	10,000	10,000
Lee County Youth Development	32,000	32,000	27,000	21,000	28,000
East Alabama Task force for Battered Women	-	-	-	-	-
Boys and Girls Club	10,000	10,000	33,500	18,750	25,000
Council on Human Relations	18,000	18,000	18,000	13,500	18,000
Darden House Historical Associati	5,000	-	-	-	-
Other	-	-	5,700	7,000	-
Total welfare	67,500	62,500	91,700	70,250	81,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006



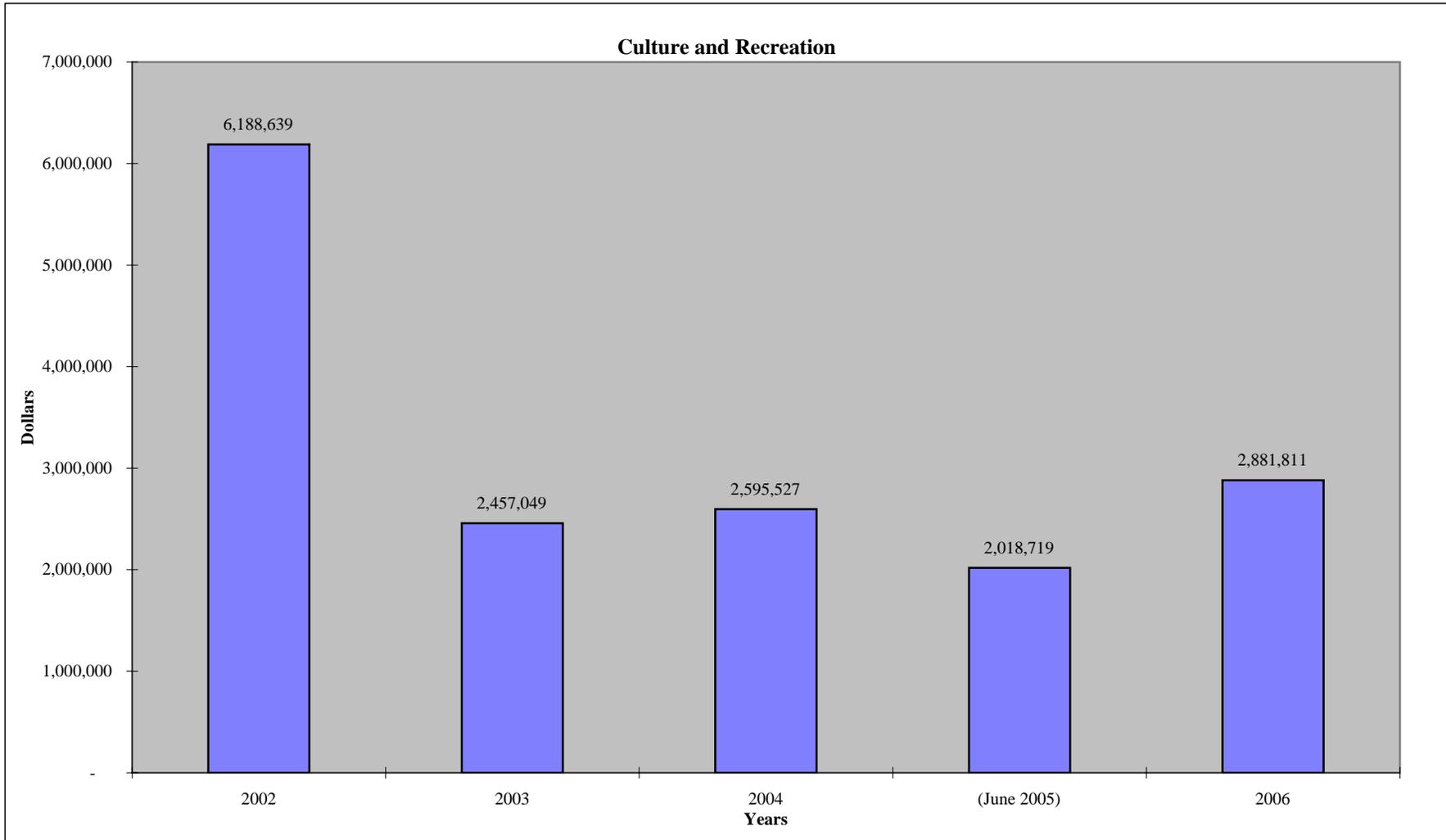
City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Culture and recreation:					
Parks and recreation:					
Personal services	1,169,367	1,241,813	1,325,105	987,668	1,162,799
Other	771,926	748,546	779,290	620,217	1,118,898
Total parks and recreation	1,941,293	1,990,359	2,104,395	1,607,885	2,281,697
Library:					
Personal services	272,129	259,720	288,201	218,741	359,714
Other	127,717	142,470	118,721	115,093	159,400
Total library	399,846	402,190	406,922	333,834	519,114
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	10,000	20,000	41,210	35,000	35,000
Arts Association (Depot)	10,000	10,000	10,000	15,000	15,000
Museum of East Alabama	20,500	25,000	26,000	20,000	24,000
Envision Opelika	3,800,000	2,500	-	-	-
Total nondepartmental	3,847,500	64,500	84,210	77,000	81,000
Total culture and recreation	6,188,639	2,457,049	2,595,527	2,018,719	2,881,811

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006



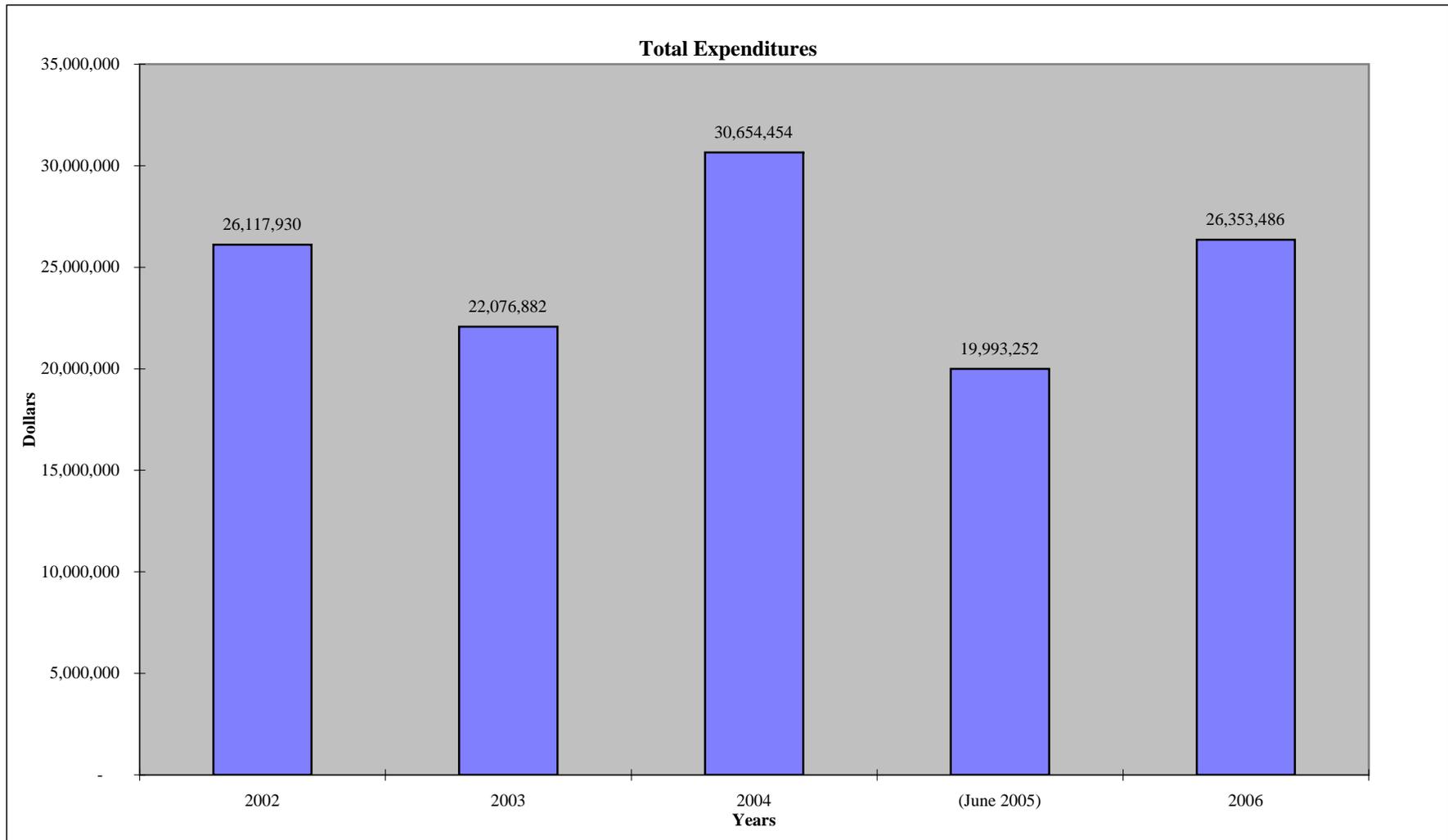
City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Economic development:					
Personal services	187,956	186,345	216,544	174,405	225,231
Other	68,354	65,680	187,575	188,667	651,436
Total economic development	256,310	252,025	404,119	363,072	876,667
Education:	2,713,896	1,701,000	9,537,298	1,876,877	2,500,000
Total current expenditures	24,105,403	20,113,373	29,004,676	17,370,995	24,578,334
Capital outlay:	796,745	886,417	832,017	2,023,775	1,120,375
Debt service:					
Issue cost and Trustee fees	118,378	-	175,546	11,242	11,000
Principal	462,796	472,011	461,247	370,824	425,707
Interest	634,608	605,081	180,968	216,416	218,070
	1,215,782	1,077,092	817,761	598,482	654,777
Total expenditures	26,117,930	22,076,882	30,654,454	19,993,252	26,353,486
Excess of revenues over (under) expenditures	(1,559,506)	137,870	(4,876,352)	1,871,201	2,342,514

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006



City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Other financing sources (uses):					
Proceeds from General Long-Term Debt	4,196,262	-	7,173,537	160,000	-
Sales of fixed assets	30,211	19,190	34,320	9,254	-
Transfers from Electric Utility Fund	2,007,623	2,230,924	2,287,465	1,600,788	2,805,611
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	12,929	9,114	8,830	5,272	18,000
Transfers from Grant Funds	-	159,546	-	-	-
Transfers from General Obligation Debt Service	-	119,325	177	63	300
Transfers to Capital Projects Fund	-	(1,683)	(1,348,166)	-	-
Transfers to Community Development Fund	(91,093)	(354,488)	(1,064,454)	-	(334,592)
Transfers to General Obligation Debt Service fund	(2,334,330)	(2,087,808)	(2,293,403)	(1,026,838)	(1,715,000)
Transfers to Garden Hills Cemetery					
Perpetual Care Trust Fund	(12,588)	(12,637)	(14,700)	(31,556)	(12,000)
Transfers to Sales Tax Reserve Fund	-	-	-	(996,400)	(1,502,833)
Transfers to Solid Waste Collection Fund	-	-	-	-	-
Transfers to General Obligation School					
Warrants Debt Service Fund	(2,079,390)	-	-	-	-
Transfers to 2003A General Obligation					
Warrants Debt Service Fund	-	-	-	(375,568)	(1,627,000)
Total other financing sources (uses):	1,741,918	984,729	4,783,606	(654,985)	(2,367,514)

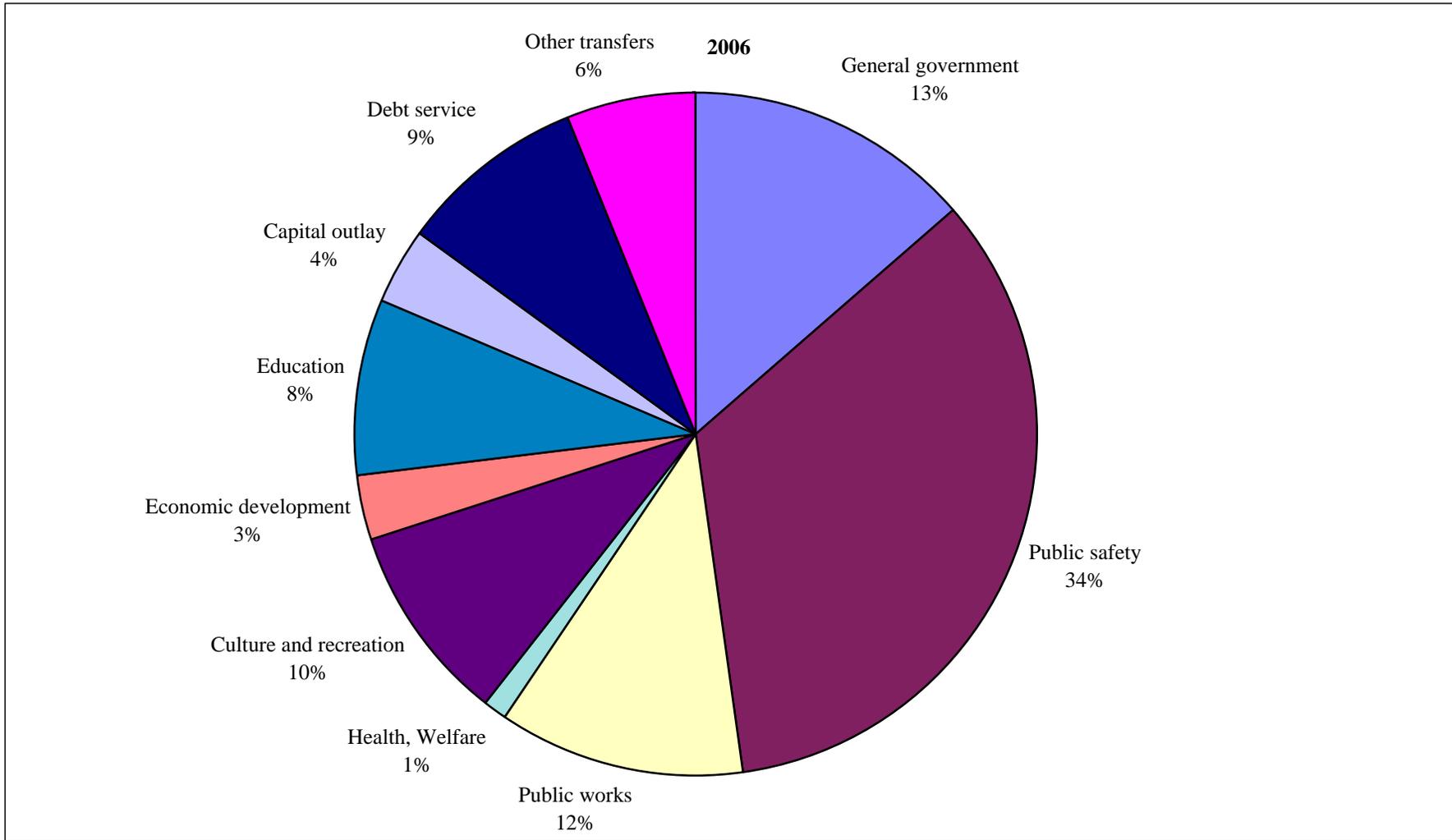
City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
General Fund:					(5,191,425)
Excess of revenues and other sources over (under) expenditures and other uses	182,412	1,122,599	(92,746)	1,216,216	(25,000)
Excess of revenues and other sources over (under) expenditures and other uses	182,412	1,122,599	(92,746)	1,216,216	(25,000)
Projected fund balance, beginning of year	8,551,239	8,733,651	9,856,250	9,763,504	10,979,720
Projected fund balance, end of year	<u>8,733,651</u>	<u>9,856,250</u>	<u>9,763,504</u>	<u>10,979,720</u>	<u>10,954,720</u>

City of Opelika

Annual Budget

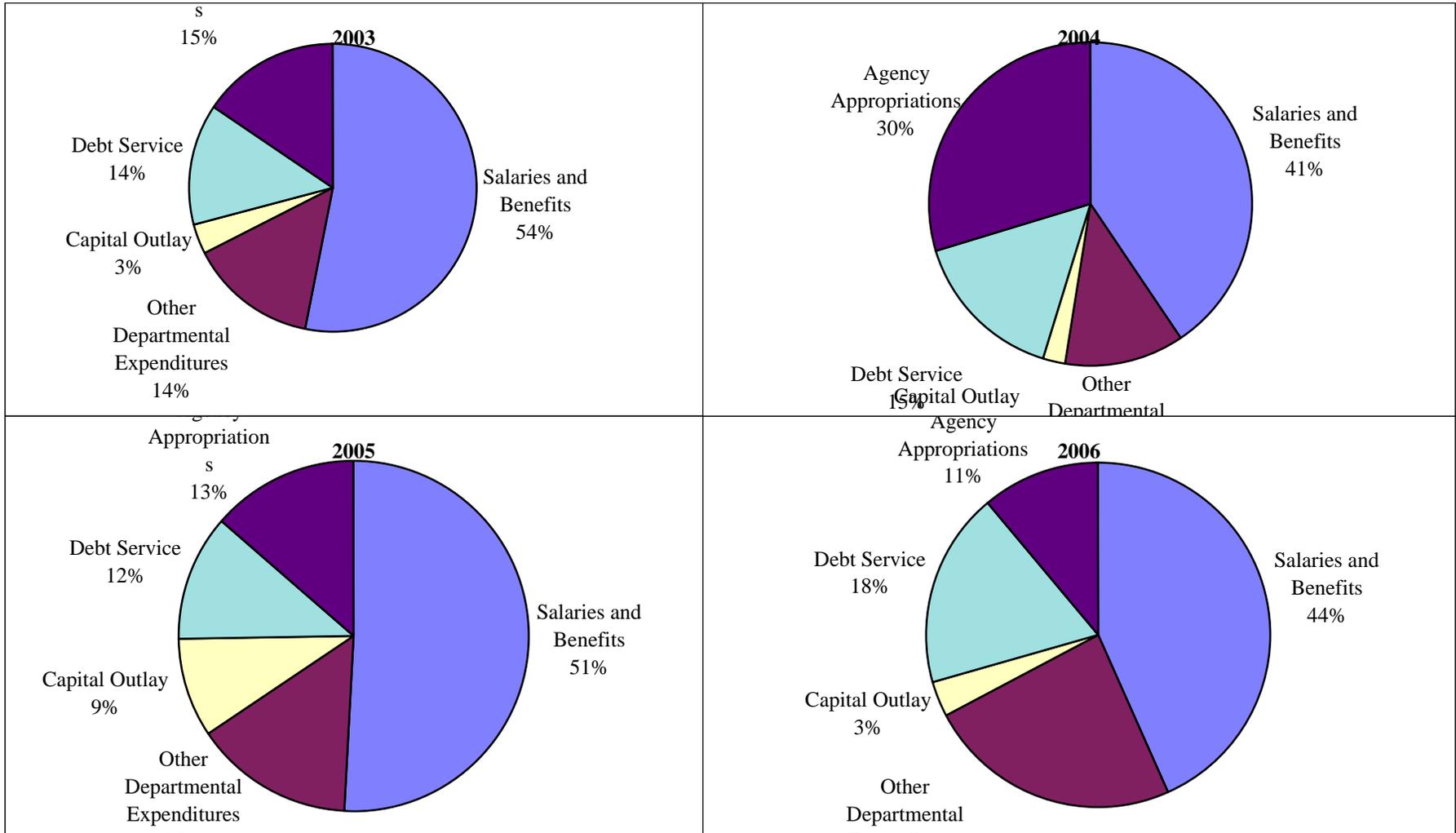
Fiscal year ending September 30, 2006



City of Opelika

Annual Budget

Fiscal year ending September 30, 2006



City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

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, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	78,887	80,433	81,885	59,375	80,000
Miscellaneous:					
Interest	3,403	997	1,978	2,217	-
Total revenues	<u>82,290</u>	<u>81,430</u>	<u>83,863</u>	<u>61,592</u>	<u>80,000</u>
Expenditures:					
Current:					
Public works	215,526	-	-	-	80,000
Capital outlay	-	10,644	149,833	-	-
Total expenditures	<u>215,526</u>	<u>10,644</u>	<u>149,833</u>	<u>-</u>	<u>80,000</u>
Excess of revenues over (under) expenditures	(133,236)	70,786	(65,970)	61,592	-
Projected fund balance, beginning of year	<u>194,792</u>	<u>61,556</u>	<u>132,342</u>	<u>66,372</u>	<u>127,964</u>
Projected fund balance, end of year	<u><u>61,556</u></u>	<u><u>132,342</u></u>	<u><u>66,372</u></u>	<u><u>127,964</u></u>	<u><u>127,964</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	57,064	57,097	58,993	43,764	64,000
Miscellaneous:					
Interest	1,710	420	573	467	-
Other	-	-	-	-	-
Total revenues	<u>58,774</u>	<u>57,517</u>	<u>59,566</u>	<u>44,231</u>	<u>64,000</u>
Expenditures:					
Current:					
Public works	101,175	8,403	15,465	10,479	64,000
Capital Outlay	-	52,080	67,000	-	-
Total expenditures	<u>101,175</u>	<u>60,483</u>	<u>82,465</u>	<u>10,479</u>	<u>64,000</u>
Excess of revenues over (under) expenditures	(42,401)	(2,966)	(22,899)	33,752	-
Projected fund balance, beginning of year	<u>108,628</u>	<u>66,227</u>	<u>63,261</u>	<u>40,362</u>	<u>74,114</u>
Projected fund balance, end of year	<u><u>66,227</u></u>	<u><u>63,261</u></u>	<u><u>40,362</u></u>	<u><u>74,114</u></u>	<u><u>74,114</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Alabama Trust Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	77,104	91,830	101,037	127,583	140,000
Miscellaneous:					
Interest	55	1,080	1,899	2,118	-
Other	-	-	-	-	-
Total revenues	<u>77,159</u>	<u>92,910</u>	<u>102,936</u>	<u>129,701</u>	<u>140,000</u>
Expenditures:					
Current:					
Public works	202,000	-	-	-	-
Capital Outlay	-	54,265	120,336	-	140,000
Total expenditures	<u>202,000</u>	<u>54,265</u>	<u>120,336</u>	<u>-</u>	<u>140,000</u>
Excess of revenues over (under) expenditures	(124,841)	38,645	(17,400)	129,701	-
Projected fund balance, beginning of year	<u>139,562</u>	<u>14,721</u>	<u>53,366</u>	<u>35,966</u>	<u>165,667</u>
Projected fund balance, end of year	<u><u>14,721</u></u>	<u><u>53,366</u></u>	<u><u>35,966</u></u>	<u><u>165,667</u></u>	<u><u>165,667</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	73,723	61,664	51,270	39,319	60,000
Other	-	-	-	-	-
Total revenues	73,723	61,664	51,270	39,319	60,000
Expenditures:					
Current	223,517	-	-	-	-
Capital Outlay	-	72,999	97,562	-	60,000
Total expenditures	223,517	72,999	97,562	-	60,000
Excess of revenues over (under) ex	(149,794)	(11,335)	(46,292)	39,319	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(149,794)	(11,335)	(46,292)	39,319	-
Projected fund balance, beginning of year	<u>2,366,679</u>	<u>2,216,885</u>	<u>2,205,550</u>	<u>2,159,258</u>	<u>2,198,577</u>
Projected fund balance, end of year	<u><u>2,216,885</u></u>	<u><u>2,205,550</u></u>	<u><u>2,159,258</u></u>	<u><u>2,198,577</u></u>	<u><u>2,198,577</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	560	409	272	191	-
Contributions	29,423	11,969	8,832	6,882	9,000
Total revenues	29,983	12,378	9,104	7,073	9,000
Expenditures:					
Current:	18,113	17,396	6,908	8,789	9,000
Excess of revenues over (under) expenditures	11,870	(5,018)	2,196	(1,716)	-
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	11,870	(5,018)	2,196	(1,716)	-
Projected fund balance, beginning of year	26,107	37,977	32,959	35,155	33,439
Projected fund balance, end of year	37,977	32,959	35,155	33,439	33,439

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Entitlement Grant Fund Program Year 2005 :					
Revenues:					
Intergovernmental:					
Federal grants	2,792	18,288	20,641	107,729	290,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	2,792	18,288	20,641	107,729	290,000
Expenditures:					
Current:	2,792	18,288	14,172	91,867	290,000
Capital Outlay:	-	-	-	15,862	-
	2,792	18,288	14,172	107,729	290,000
Excess of revenues over (under) expenditures	-	-	6,469	-	-
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	-	-	6,469	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Entitlement Grant Fund:					
Projected fund balance, beginning of year	275	-	(6,469)	-	-
Projected fund balance, end of year	275	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Local Law Enforcement Block Grant Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	7,412	33,410	-
Miscellaneous:					
Other	17	30	-	104	-
Total revenues	17	30	7,412	33,514	-
Expenditures:					
Current:					
Capital Outlay:	-	-	7,376	4,700	-
	-	-	-	-	-
	-	-	7,376	4,700	-
Excess of revenues over (under) expenditures	17	30	36	28,814	-
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	17	30	36	28,814	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Local Law Enforcement Block Grant Fund:					
Projected fund balance, beginning of year	3	-	30	-	28,814
Projected fund balance, end of year	20	30	66	28,814	28,814

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

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, 2006

Enterprise Funds:	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Electric Utility Fund:					
Operating revenues:					
Charges for services	18,894,342	19,522,846	19,855,334	14,367,413	20,910,000
Operating expenses:					
Power purchased	13,265,382	14,158,081	14,289,797	10,368,137	14,295,000
Depreciation	1,030,950	1,028,895	1,077,249	840,363	1,200,000
Personal services	1,155,520	1,423,204	1,454,630	1,038,671	1,759,190
Other	737,999	485,431	406,484	532,906	774,418
Services provided by other funds	494,736	496,200	497,081	395,154	570,635
Total operating expenses	16,684,587	17,591,811	17,725,241	13,175,231	18,599,243
Operating income	2,209,755	1,931,035	2,130,093	1,192,182	2,310,757
Nonoperating revenues (expenses):					
Interest revenues	154,183	141,664	156,609	152,760	166,000
Miscellaneous revenues	115,864	87,706	56,127	56,382	66,264
Sale of fixed assets	865	-	-	11,000	17,000
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	270,912	229,370	212,736	220,142	249,264

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Income before operating transfers	2,480,667	2,160,405	2,342,829	1,412,324	2,560,021
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	2,887	49,817	136,069	71,847	80,000
To other funds	(2,009,820)	(2,254,467)	(2,287,465)	(1,600,788)	(2,805,611)
	<u>(2,006,933)</u>	<u>(2,204,650)</u>	<u>(2,151,396)</u>	<u>(1,528,941)</u>	<u>(2,725,611)</u>
Net income before extraordinary item	473,734	(44,245)	191,433	(116,617)	(165,590)
Extraordinary loss due to hurricane damage		-	-	-	-
Net income (Loss)	473,734	(44,245)	191,433	(116,617)	(165,590)
Net Assets, beginning of year	18,715,727	19,189,461	19,145,216	19,586,181	19,469,564
Projected Retained earnings, beginning of year					
Less: Change in capital asset capitalization policy			249,532		
Projected Retained earnings/Net Assets	<u>19,189,461</u>	<u>19,145,216</u>	<u>19,586,181</u>	<u>19,469,564</u>	<u>19,303,974</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	2,602,048	2,527,569	2,620,495	1,972,535	2,750,000
Operating expenses:					
Depreciation	581,238	583,824	595,934	427,057	600,000
Personal services	625,045	646,257	694,048	556,545	168,499
Other	483,965	524,829	545,385	358,402	1,332,087
Services provided by other funds	66,523	55,138	56,514	48,908	56,914
Total operating expenses	1,756,771	1,810,048	1,891,881	1,390,912	2,157,500
Operating income	845,277	717,521	728,614	581,623	592,500
Nonoperating revenues (expenses):					
Interest revenues	11,151	32,138	34,239	56,363	59,000
Miscellaneous revenues	13,987	6,122	21,279	15,760	31,000
Sale of fixed assets	(459)	-	-	286	-
Interest expense and fiscal charges	(346,750)	(294,028)	(254,319)	(394,719)	(502,500)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(322,071)	(255,768)	(198,801)	(322,310)	(412,500)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
1965 Sewer System Fund:					
Income before operating transfers	523,206	461,753	529,813	259,313	180,000
Operating transfers in (out):					
Capital Contributions	-	306,868	1,531,340	-	-
From general fund	(5,678)	(942,706)	-	-	-
	<u>(5,678)</u>	<u>(635,838)</u>	<u>1,531,340</u>	<u>-</u>	<u>-</u>
Net income before extraordinary item	517,528	(174,085)	2,061,153	259,313	180,000
Extraordinary loss due to hurricane damage					
Net income (Loss)	517,528	(174,085)	2,061,153	259,313	180,000
Net Assets, beginning of year	15,036,815	15,554,343	15,338,642	17,399,795	17,659,108
Projected Retained earnings, beginning of year	-	-			
Less: Change in capital asset capitalization policy		(41,616)			
Projected Retained earnings/Net Assets	<u>15,554,343</u>	<u>15,338,642</u>	<u>17,399,795</u>	<u>17,659,108</u>	<u>17,839,108</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,602,216	1,604,976	1,614,709	1,251,770	1,900,000
Operating expenses:					
Landfill dumping charges	382,587	412,380	353,288	243,791	350,000
Depreciation	171,906	148,918	129,133	72,291	125,000
Personal services	910,600	930,773	906,128	688,542	922,650
Other	198,657	210,683	199,717	189,951	286,100
Services provided by other funds	100,079	104,702	106,985	91,637	105,456
Total operating expenses	1,763,829	1,807,456	1,695,251	1,286,212	1,789,206
Operating income	(161,613)	(202,480)	(80,542)	(34,442)	110,794
Nonoperating revenues (expenses):					
Interest revenues	2,856	3,378	2,332	5,140	-
Miscellaneous revenues	24,992	8,389	79,746	33,707	13,700
Sale of fixed assets	2,131	-	-	10,469	12,000
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	29,979	11,767	82,078	49,316	25,700

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Income before operating transfers	(131,634)	(190,713)	1,536	14,874	136,494
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	(6,616)	(190)	-	-	-
Net income (Loss) before extraordinar	(138,250)	(190,903)	1,536	14,874	136,494
Extraordinary loss due to hurricane damage					
Net income (Loss)	(138,250)	(190,903)	1,536	14,874	136,494
Net Assets, beginning of year	932,298	794,048	509,092	510,628	525,502
Projected Retained earnings, beginning of year					
Less: Change in capital asset capitalization policy		(94,053)			
Projected Retained earnings/Net Assets	794,048	509,092	510,628	525,502	661,996

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

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, 2006

	Actual 2002	Actual 2003	Actual 2004	Year to Date (June 2005)	Budget 2006
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	15,745	11,938	11,801	5,198	14,000
Other	(21,050)	27,150	15,481	4,048	-
Total revenues	(5,305)	39,088	27,282	9,246	14,000
Expenditures:					
Current:	2,816	2,824	3,714	793	8,000
Excess of revenues over (under) expenditures	(8,121)	36,264	23,568	8,453	6,000
Other financing sources (uses):					
Transfers from General Fund	12,588	12,638	14,700	31,556	12,000
Transfers to General Fund	(12,929)	(9,114)	(8,830)	(7,586)	(18,000)
Transfers from (to) General Fund	(341)	3,524	5,870	23,970	(6,000)
Excess of revenues and other sources over (under) expenditures and other us	(8,462)	39,788	29,438	32,423	-
Projected fund balance, beginning of year	414,469	406,007	445,795	475,233	507,656
Adjustment for accounting change					
Projected fund balance, end of year	406,007	445,795	475,233	507,656	507,656

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

Capital Outlay Section

City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

Capital outlay:

General Fund:

Cost

1,120,375

Enterprise Funds:

Electric Utility Fund:

Equipment

46,410

Automobiles and Trucks

188,000

System Expansion

800,000

Total electric Utility Fund fixed assets and system expansion

1,034,410

1965 Sewer System Fund:

Cedar Creek Subdivision

285,000

Total 1965 Sewer System Fund fixed assets and system expansion

285,000

Solid Waste Collection Fund:

Vehicles and Equipment

261,494

Total Solid Waste Collection Fund fixed assets

261,494

Total City of Opelika Capital Outlay

2,701,279

City of Opelika
Annual Budget
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Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund:		
General government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
Administration:		
City Administrator	1	
Custodian	1	
City Messenger	1	
Legislative		
Council members		5
City Clerk/Treasurer	1	
Other:		
Revenue:		
Revenue officer	1	
License and tax examiner	1	
Revenue assistant	2	
Community Relations:		
Community Relations Specialist	1	
Utility business office:		
Utility Business Office Supervisor	1	
Cashier/Customer Service	2	
Billing Customer Account Clerk	2	

City of Opelika

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Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
General government (continued):		
Other (continued):		
Planning:		
Director of Planning	1	
CDBG Program Administrator	1	
Planner	1	
Code Enforcement Officer	1	
Administrative assistant	1	
Purchasing:		
Purchasing Agent	1	
Administrative Assistant	1	
Buyer	1	
Storekeeper	1	
Public safety:		
Police:		
Chief of Police	1	
Crime Prevention Officer	1	
Custodian	1	
Identification technician	1	
Jail supervisor	1	
Jailer	5	1
Office Manager	1	
Police captain	4	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):		
Public safety (continued):		
Police:		
Police corporal	6	
Police lieutenant	6	
Police officer	48	
Police Records Clerk	2	
Police sergeant	8	
School crossing guard		4
Communications:		
Communications supervisor	1	
Communications Operator	13	1
Fire:		
Fire chief	1	
Assistant fire chief	3	
Fire Inspector	1	
Fire training officer	1	
Fire captain	6	
Fire lieutenant	7	
Apparatus operator Sergeant	15	
Fire fighter	33	
Office Manager	1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Public works:			
Highways and streets:			
Street superintendent	Through November 1st	1	
Assistant Street Superintendent	Through November 1st	1	
Public Works Supervisor	Through November 1st	1	
Heavy equipment operator	3 Through November 1st	4	
Motor vehicle operator	Through November 1st	7	
Laborer	Through November 1st	5	
Public works (continued):			
Engineering:			
Administrative assistant		1	
Assistant City Engineer		1	
City Engineer		1	
Engineering Director		1	
Engineering Technician		2	
Survey crew chief		1	
Survey technician		1	
Traffic Signal specialist		1	
Traffic Signal Supervisor		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Public works (continued):			
Other:			
Administration:			
Director of public works	Through November 1st	1	
Office manager	Through November 1st	1	
Office Assistant	1 Through November 1st	2	
Cemetery:			
Cemetery superintendent	Through November 1st	1	
Crew Leader	Through November 1st	1	
Laborer	Through November 1st	1	
Automotive shop:			
Auto shop superintendent	Through November 1st	1	
Auto equipment mechanic	Through November 1st	3	
Auto Service Worker	Through November 1st	1	
Auto Service Coordinator	Through November 1st	1	
Welder	Through November 1st	1	
Building maintenance:			
Building Maintenance Superintendent	Through November 1st	1	
Building Maintenance Supervisor	Through November 1st	1	
Building Maintenance Worker	Through November 1st	4	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
General fund (continued):			
Public works (continued):			
Other:			
Inspection:			
	Chief building inspector/Assistant Director of Public Works	1	
	Building Inspector	2	
	Customer Service Representative II	2	
Grounds Maintenance:			
	Crew Leader Through November 1st	3	
	Horticulturist Through November 1st	1	
	Laborer Through November 1st	4	
	Motor vehicle operator Through November 1st	2	
Health:			
Animal control:			
	Animal control officer	1	
Culture and recreation:			
Parks and Recreation:			
	Arts Center Director	1	
	Building Maintenance Supervisor Through January 1st	1	
	Custodian	2	
	Customer Service Representative I	1	
	Grounds Maintenance Supervisor	1	
	Office Manager	1	
	Parks and Recreation Director	1	

City of Opelika

Annual Budget

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Human Resources:

			<u>Budgeted Positions</u>	
			<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):				
Culture and recreation (continued):				
Parks and Recreation (continued):				
Parks and Recreation Manager			1	
Play school/concession worker			1	
Recreation Assistant			1	
Recreation Center Director			2	
Recreation Maintenance Worker II	Through January 1st		2	
Recreation Maintenance Worker I	Through January 1st		6	
Recreation Supervisor I			1	
Recreation Supervisor II			3	
Tennis Supervisor			1	
Part Time Temporary				53
Library:				
Library director			1	
Children's Librarian			1	
Circulation Librarian			1	
Library Assistant III			2	
Library Assistant II			1	
Library Assistant I				5
Custodian - part time				1

City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):		
Economic Development:		
Economic Development Director	1	
Administrative Assistant	1	
Economic Development Project Manager	1	
Total Governmental Funds employees	313	70

City of Opelika

Annual Budget

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Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds:		
Electric utility fund:		
Accounting Clerk	1	
Assistant Director	1	
Electrical Distribution Engineer	1	
General Foreman	1	
Light and Power Director	1	
Office Manager	1	
Storekeeper	1	
Warehouse Manager	1	
Electronics Technician	1	
Journeyman Line Worker	4	
Lead Line Worker	5	
Line Supervisor	4	
Line Worker	5	
Meter Service Technician	1	
Tree Trimmer	1	
Tree Trimmer Foreman	1	
Tree Trimmer Helper	1	
Meter Reader	3	
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Total Electric utility fund employees	34	
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City of Opelika

Annual Budget

Fiscal year ending September 30, 2006

Human Resources:

		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>
1965 sewer system fund:			
Laborer	Through November 1st	2	
Wastewater Maintenance Supervisor	Through November 1st	1	
Wastewater T/P Equipment Mechanic	Through November 1st	2	
Wastewater T/P Operator	Through November 1st	6	
Wastewater T/P Supervisor		1	
Heavy Equipment Operator/Const Wkr	Through November 1st	1	
Jet Rodder Operator	Through November 1st	1	
Maintenance Construction Worker	Through November 1st	4	
Wastewater Collection Superintendent		1	
Total 1965 Sewer system fund employees		19	0

City of Opelika

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Human Resources:

	<u>Budgeted Positions</u>	
	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds (continued):		
Solid waste collection fund:		
Assist Superintendent/Sanitation Officer	1	
Knuckleboom Operator	7	
Laborer	1	
Motor Vehicle Operator	4	
Refuse Equipment Operator	6	
Solid Waste Superintendent	1	
Utility Serviceman	1	
Solid Waste Collection Fund Recycling:		
Laborer	1	
Motor Vehicle Operator	1	
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Total Solid Waste Employees	23	0
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Total Enterprise funds employees	76	0
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Total City of Opelika Employees	389	70
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City of Opelika
Annual Budget
Fiscal year ending September 30, 2006

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