CITY OF OPELIKA
CITY COUNCIL
WORKSESSION MEETING AGENDA

300 Martin Luther King Blvd.

September 16, 2025

TIME: 5:45 PM

1. A CALL TO ORDER
    1. George Allen, Erica Norris, Tim Aja, Todd Rauch, Eddie Smith
2. PRESENTATIONS
3. RESOLUTIONS
    1. Approve City Budget for FY 2026.
4. ORDINANCES
5. GENERAL UPDATES
6. REVIEW/DISCUSS CURRENT COUNCIL MEETING AGENDA
7. GENERAL / DISCUSSION
8. END OF WORK SESSION

"In compliance with the Americans with Disabilities Act, the City of Opelika will make reasonable arrangements to ensure accessibility to this meeting. If you need special assistance to participate in this meeting, please contact the ADA Coordinator 72 hours prior to the meeting at (334)705-5130."

City of Opelika

Annual Budget
Fiscal year ending September 30, 2026

RESOLUTION NO. ________-2025

ADOPTION OF ANNUAL BUDGET FOR FY 2025-2026

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, 2025, and ending September 30, 2026, 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 to budgeted expense amounts between accounts within the various departments as necessitated by changing requirements and compliance with Generally Accepted Accounting Principles.

(5) The City budgets a fixed amount for merit salary increases. After performance reviews are completed in November, the salary budgets in each department are reviewed for accuracy. Adjustments to the budget must be approved by the Mayor provided the adjustment shall not increase total budgeted salary increases within the General Fund.

(6) 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.

(7) That the Mayor is hereby authorized to increase budgeted expenditures of the 2025-2026 Budget by the amount necessary to honor the contracts in progress at September 30, 2025.

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(8) That the Mayor is hereby authorized to increase appropriated amounts from unassigned fund balance of the various funds by the amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the Council meetings has indicated approval.

(9) 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.

(10) 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.

(11) That the Mayor is hereby authorized to adjust the budget as necessary to transfer to or from the City's Capital Outlay accounts in amounts of less than $30,000. Provided such adjustment shall not increase total budgeted expenditures.

(12) 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 $30,000 for any budgeted fixed asset (Capital Outlay). Provided this adjustment shall not increase total budgeted expenditures.

(13) 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.

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

(15) That the Mayor is hereby authorized to reclassify for proper recording, control, management and financial reporting and adjust the budget for items on the City Administrator's Capital Outlay list from Administration Capital Equipment to the appropriate account to meet the financial reporting requirements for classification as a fixed asset. Provided this adjustment shall not increase total budgeted capital expenditures. (see attachment A)

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Adopted and Approved this the __________ day of _____________ , 2025.

ATTEST:

C. E. "Eddie" Smith, Jr.
President, Opelika City Council
City of Opelika, Alabama

Russell Jones
City Clerk

Attachments:
Exhibit A - Capital Outlay Expenditures for 2026

City of Opelika
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September 2, 2025

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, 2026, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, other special funds, HUD 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, Pines Crossing, 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

At the beginning of May, the Finance Department begins preparation for the next fiscal year budget. Instructions are issued 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 May. The Finance Department reviews each request for completeness and compliance with budget instructions and generally accepted accounting principles. The Mayor, as he determines necessary, reviews and adjusts each department's budget requests. In August, the Mayor presents his proposed budget to the City Council. The City 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.

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BACKGROUND INFORMATION

The City of Opelika, located in east central Alabama, is a modern, well established city with a population of approximately 35,005. 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 83,757) 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/FORECASTS

A financial forecast is a fiscal management tool that presents estimated information based on past, current and projected financial conditions. This helps the City to identify future revenue and expenditure trends. The City of Opelika reviews and updates the revenue forecast annually using an objective approach that seeks to estimate revenues as accurately as possible while remaining on the conservative side. This is accomplished by an examination of historical data and other relevant economic conditions such as industry growth and population changes.

This 2026 Revenue forecast assumes that Opelika will continue to grow at rates equal to the last few years based on known growth/expansion of companies/businesses/industries in the area and the number of housing subdivisions currently under construction. In addition, the City is showing growth in shopping centers and restaurants. Actual revenues in several categories such as sales and use tax collections and property tax have increased above projections for the fiscal year 2025. The City recently voted to reduce Occupational License Fees to 1% starting in April, 2025, which will reduce revenue going forward. Overall 2023 revenues showed an increase of 2.39% over 2022. In 2024 revenues are showing an overall increase of 5.25% over 2023.

In 2025, actual operating revenue in several categories are projected to be as budgeted or slightly less than prior year. Total General Fund operating revenue shows a decrease of (1.39%) over 2024. In 2026, revenues are being projected at ($3.6M) below 2025 due to the change in Occupational License Fees.

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The City of Opelika's 4% sales and use tax revenue forecast for fiscal year ending September 30, 2025 is $50,864,882. This is a 1% increase over FY 2024. The sales tax revenue estimate includes a 1/2% tax rate increase enacted in 2003, which is projected to be approximately $6,358,110 in 2025. The 1/2% of 3% sales tax is used to fund the appropriation to the City Schools, appropriation to the Justice Center, and the appropriation for payment of the Sportsplex Center debt. The sales tax projection for 2025 includes 1% that was enacted in August of 2011. The 1% Sales Tax Increase is projected to be $12,716,220 in 2025 and it is used to fund debt service for the high school renovation and other future infrastructure and road construction projects. Sales Tax projected for 2026 will be $51,100,000 which is slightly higher than 2025.

The following charts show trends of actual revenues compared to the average of the past 10 year period for the City's major revenue categories. These revenue categories include general sales and use tax, occupational license fees, business license fees and gasoline tax for the fiscal years ending September 30, 2026.

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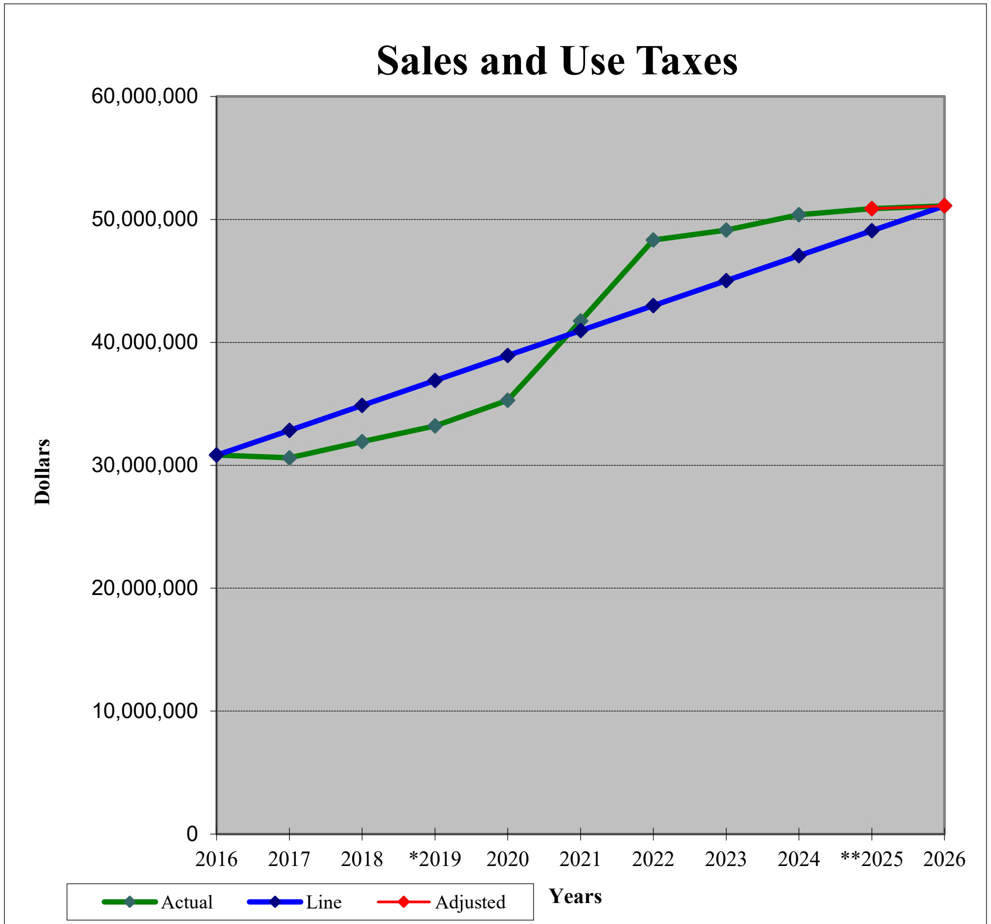

Year	Sales Tax Actual	10 Year Average Line	Sales Tax Actual % Increase
2016	30,819,261	30,819,261	
2017	30,607,218	32,847,335	-0.69%
2018	31,932,838	34,875,409	4.33%
*2019	33,199,154	36,903,483	3.97%
2020	35,269,778	38,931,557	6.24%
2021	41,741,504	40,959,631	18.35%
2022	48,311,461	42,987,704	15.74%
2023	49,128,698	45,015,778	1.69%
2024	50,383,168	47,043,852	2.55%
**2025	50,864,882	49,071,926	0.96%
2026	51,100,000	51,100,000	0.46%
Add: Manual Adjustment		0	
2026		51,100,000	0.46%

Projection	51,100,000
Projection rounded	51,100,000
Previous year's projection	50,864,882
Percent increase (decrease) from previous year's projection	0.46%

*Includes one-time revenue amount of $1.5M from Solar Turbines
**Total Revenue projection based on July 2025

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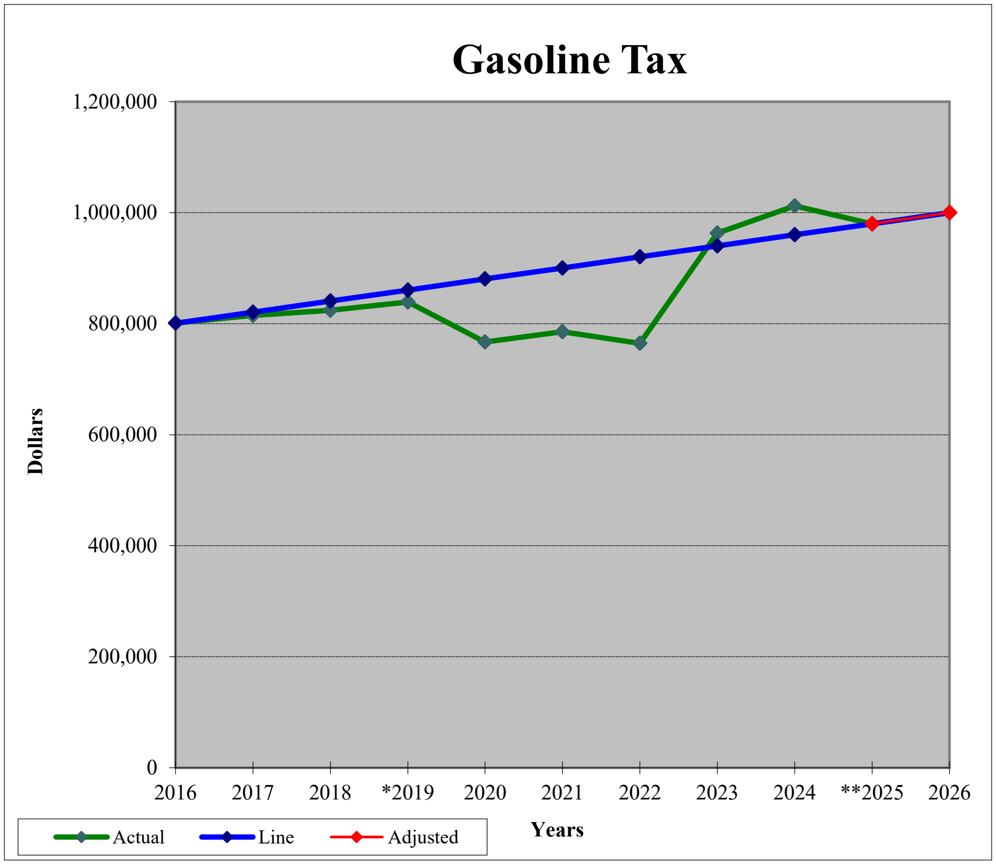
Gasoline tax is two cents per gallon on distributors. The Opelika Revenue Department collects gasoline tax monthly. The gasoline tax revenue projection for fiscal year ending September 30, 2026, is $1,000,000 which is higher than 2025 by $20,000.



Year	Gasoline Tax Actual	10 Year Average Line	Gasoline Tax Actual % Increase
2016	800,894	800,894	
2017	814,891	820,805	1.75%
2018	824,435	840,715	1.17%
2019	838,957	860,626	1.76%
2020	766,954	880,536	-8.58%
2021	785,353	900,447	2.40%
2022	764,647	920,358	-2.64%
2023	962,965	940,268	25.94%
2024	1,012,305	960,179	5.12%
**2025	980,000	980,089	-3.19%
2026	1,000,000	1,000,000	2.04%
Less: Manual Adjustment		0	
2026		1,000,000	2.04%

Projection	1,000,000
Projection rounded to nearest thousand	1,000,000
Previous year's projection	980,000
Percent increase or -decrease from previous year's projection	2.04%

**Total Revenue projection based on July 2025

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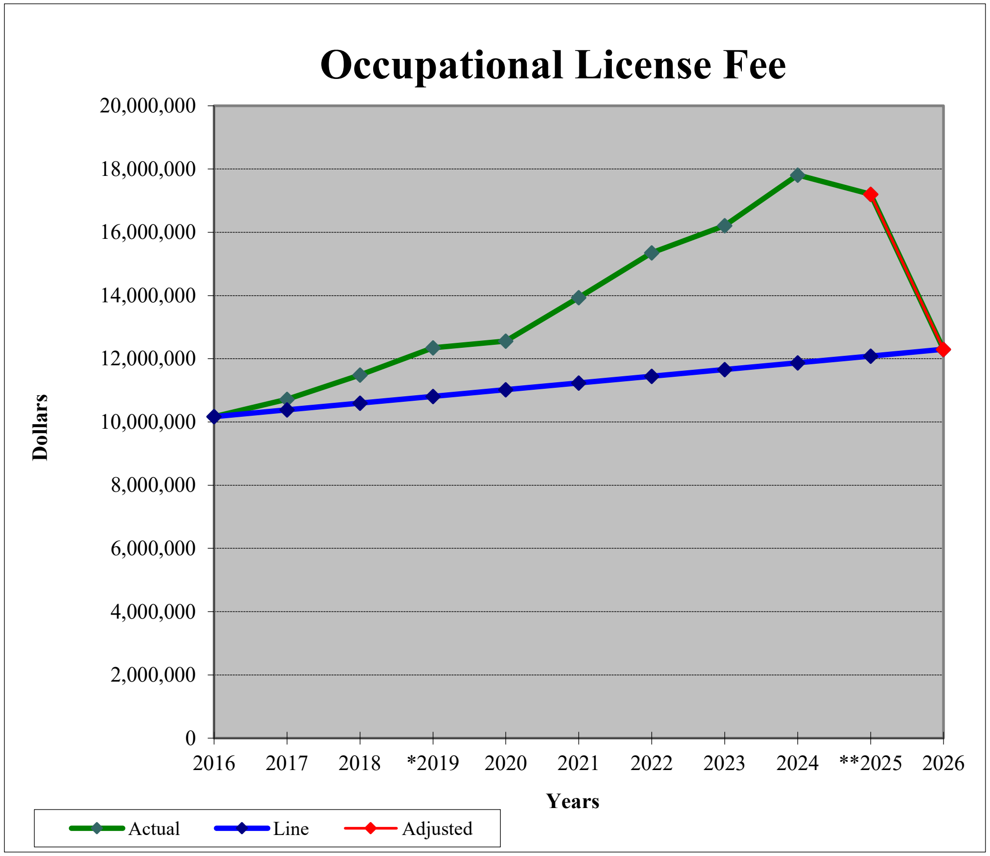
Occupational license fee is levied on the gross wages of all employees within the city limits of Opelika. The Opelika Revenue Department collects this occupational license fee quarterly. The city voted to reduce Occupational license fees from 1.5% to 1% starting in April, 2025, which will reduce revenue going forward. The occupational license fee revenue projection for fiscal year ending September 30, 2026 is $12,300,000. This is lower than 2025 Occupational License Fee by ($4.9M) due to this tax change.



Year	Occupation Fee Actual	10 Year Average Line	Occupation Fee Actual % Increase
2016	10,167,780	10,167,780	
2017	10,713,529	10,381,002	5.37%
2018	11,489,814	10,594,224	7.25%
2019	12,348,181	10,807,446	7.47%
2020	12,559,849	11,020,668	1.71%
2021	13,933,400	11,233,890	10.94%
2022	15,355,863	11,447,112	10.21%
2023	16,206,791	11,660,334	5.54%
2024	17,813,296	11,873,556	9.91%
**2025	17,200,000	12,086,778	-3.44%
2026	12,300,000	12,300,000	-28.49%
Add: Manual Adjustment		0	
2026		12,300,000	-28.49%

Projection	12,300,000
Projection rounded to nearest thousand	12,300,000
Previous year's projection	17,200,000
Percent increase or -decrease from previous year's projection	-28.49%

**Total Revenue projection based on July 2025

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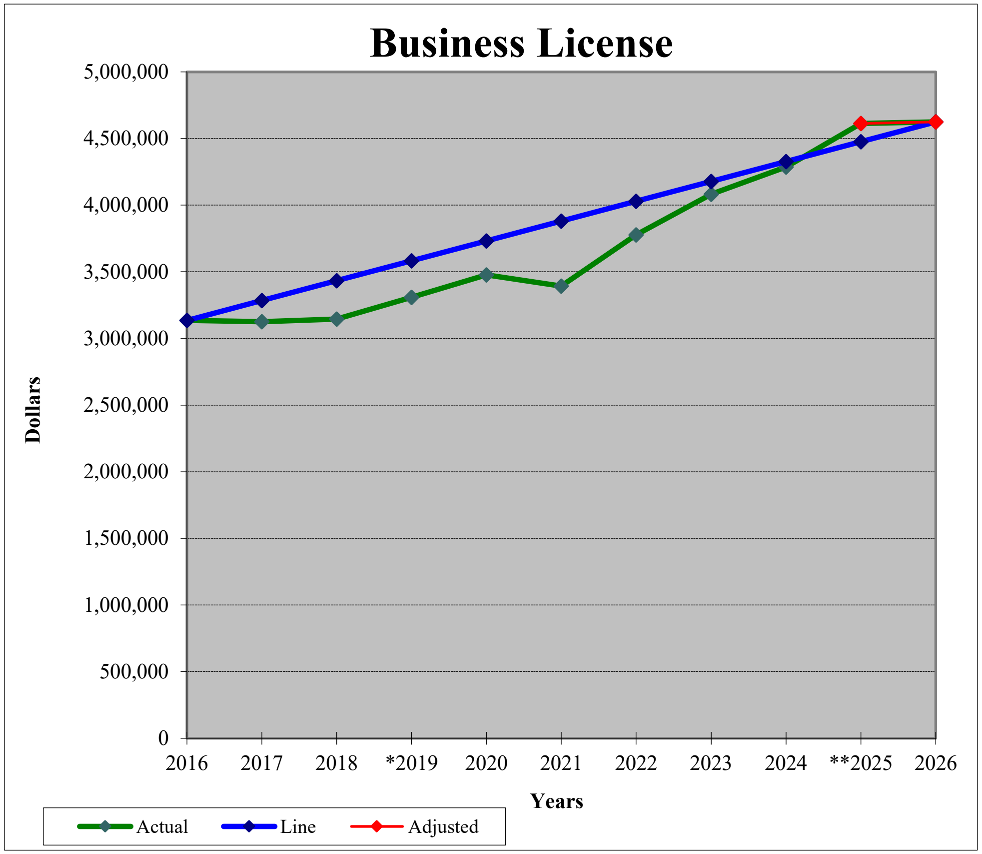
Business license is a fee for the privilege of doing business in Opelika. The Opelika Revenue Department collects business license fees during January and February each year. The business license fee revenue projection for the fiscal year ending September 30, 2026 is $4,625,000. This is an increase of $11,794 over the expected 2025 Business License revenue.



Year	Business License Actual	10 Year Average Line	Business License Actual % Increase
2016	3,134,976	3,134,976	
2017	3,125,817	3,283,978	-0.29%
2018	3,146,715	3,432,981	0.67%
2019	3,308,932	3,581,983	5.16%
2020	3,477,289	3,730,986	5.09%
2021	3,393,378	3,879,988	-2.41%
2022	3,776,685	4,028,990	11.30%
2023	4,083,150	4,177,993	8.11%
2024	4,286,407	4,326,995	4.98%
**2025	4,613,206	4,475,998	7.62%
2026	4,625,000	4,625,000	0.26%
Add: Manual Adjustment		0	
2026		4,625,000	0.26%

Projection	4,625,000
Projection rounded to nearest thousand	4,625,000
Previous year's projection	4,613,206
Percent increase or -decrease from previous year's projection	0.26%

**Total Revenue projection based on July 2025

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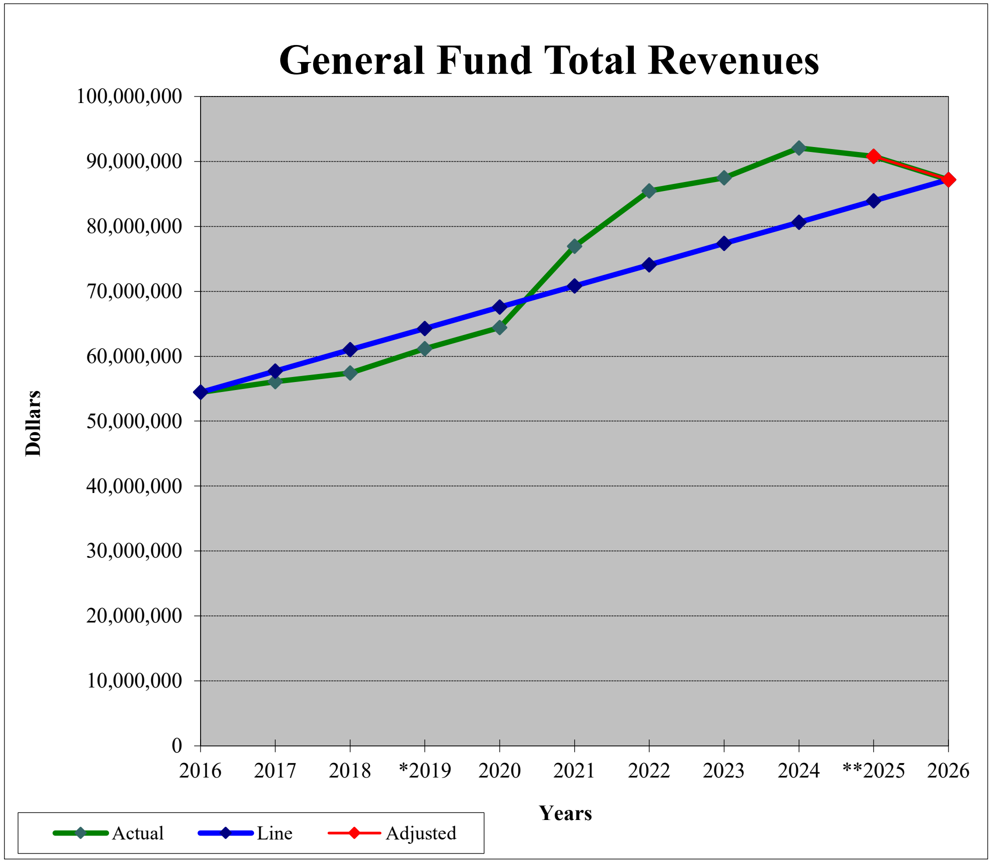
Forecasting based on the average of 3 prior years' actuals along with other know factors is used to project all other general fund revenue items. These projections are based on the actual revenues for fiscal year ending September 30, 2024, and the forecasted revenues for fiscal year ending September 30, 2025. The total general fund revenue forecast for fiscal year ending September 30, 2026 is $87,203,973. This is a decrease of ($3,579,951) over projected revenue in 2025. Interest revenue of $3.2M is not included in the projection calculations below.



Year	Revenues Actual	10 Year Average Line	Revenues Actual % Increase
2016	54,434,909	54,434,909	
2017	56,103,034	57,711,815	3.06%
2018	57,401,048	60,988,722	2.31%
*2019	61,179,049	64,265,628	6.58%
**2020	64,427,353	67,542,535	5.31%
***2021	76,941,160	70,819,441	19.42%
***2022	85,434,233	74,096,347	11.04%
2023	87,477,485	77,373,254	2.39%
2024	92,066,724	80,650,160	5.25%
****2025	90,783,924	83,927,067	-1.39%
2026	87,203,973	87,203,973	-3.94%
Add: Manual Adjustment		0	
2026		87,203,973	-3.94%

Projection	87,203,973
Projection rounded to nearest thousand	87,204,000
Previous year's projection	90,783,924
Percent increase or -decrease	-3.94%

* Includes one-time revenue of $1.5M from Solar Turbines
'**Includes $1.5M in COVID-19 Cares Act Funds
***Includes $3.2M of Federal ARPA funds for each year
****Total Revenue projection based on July 2025

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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. 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.)

	2023-2024 Actual	2024-2025 Forecast	2025-2026 Forecast	2025-2026 Average	2025-2026 Difference
Total revenues excluding interest	92,066,724	90,783,924	87,203,973	90,018,207	2,814,234
Interest revenue	4,775,923	2,729,410	3,200,000	3,568,444	368,444
	96,842,647	93,513,334	90,403,973	93,586,651	3,182,678

2025-2026 total revenue forecast including interest	90,403,973
2024-2025 total revenue forecast including interest	93,513,334
2023-2024 revised total revenue forecast including interest	96,842,647
Percent increase or -decrease over the previous year's forecast	-3.33%
Percent increase or -decrease over the previous year's revised forecast	-6.65%

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2026 is $66,800 which is the same as 2025. This projection is based on actual revenues from the past 3 years of 2022, 2023, and 2024 respectively. This fund includes the Five cent Gasoline tax. See detail on page 61.

The Seven cent Gasoline Tax Fund projection for the fiscal year ending September 30, 2026, is $84,000. This is slightly higher than the 2025 projection of $83,355. This projection consists of seven cent gasoline tax revenues and petroleum inspection fees. The seven cent gasoline tax projection is based on actual revenues from the past 3 fiscal years 2022, 2023 and 2024 respectively. See detail on page 62.

The Rebuild Alabama State Gasoline Tax Fund which started in October, 2019, is projected to be $269,600 for the year ended September 30, 2026. The projection for 2025 is $267,059. See detail on page 63.

The Alabama Trust Fund projection for the fiscal year ending September 30, 2026, is $290,000. This is approximately the same as the 2025 projection of $287,508. This projection is based on actual revenues of $293,807 in fiscal year 2024 and projected 2025.

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The Electric Utility Fund (Opelika Power Services) electric sales projection for September 30, 2026, is based on average Kwh sales and purchases. Sales and Purchase cost per Kwh are based on average actual revenue, cost over 5 years and other known factors. The expected power cost adjustment is also based on these Kwh projections.

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

	Budget 2026	Projected 2025	Actual 2024	Actual 2023	Actual 2022
Electric charges for services	47,230,500	46,038,747	50,357,072	48,617,281	47,930,658
Cost of Power purchased	29,400,000	32,042,000	29,882,344	32,373,886	32,740,831
Electric charges in excess of power purchased	17,830,500	13,996,747	20,474,728	16,243,394	15,189,827
Cost of power purchased as a percent of electric charges for services	62.25%	69.60%	59.34%	66.59%	68.31%

The Sewer Fund service charge projection for fiscal year ending September 30, 2026, is $6,255,000. This projection is the same as 2025 projection. The 2026 projection includes $850,000 for sewer assessment fees and $5,405,000 for sewer service charges.

The Solid Waste Collection Fund service charge projection for the fiscal year ending September 30, 2026 is $5,422,000 which is higher than projected 2025 of $5,390,613 by $31,387.

This projection takes into account the growth of new businesses, homes and apartments that are increasing sewer usage and solid waste pickup and disposal.

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FINANCIAL INFORMATION

OTHER INFORMATION

In closing, without the leadership and support of the governing body along with the assistance of the accounting staff, preparation of this budget would not have been possible.

Sincerely,

Cynthia G. Boyd, CPA
Controller/Treasurer

City of Opelika

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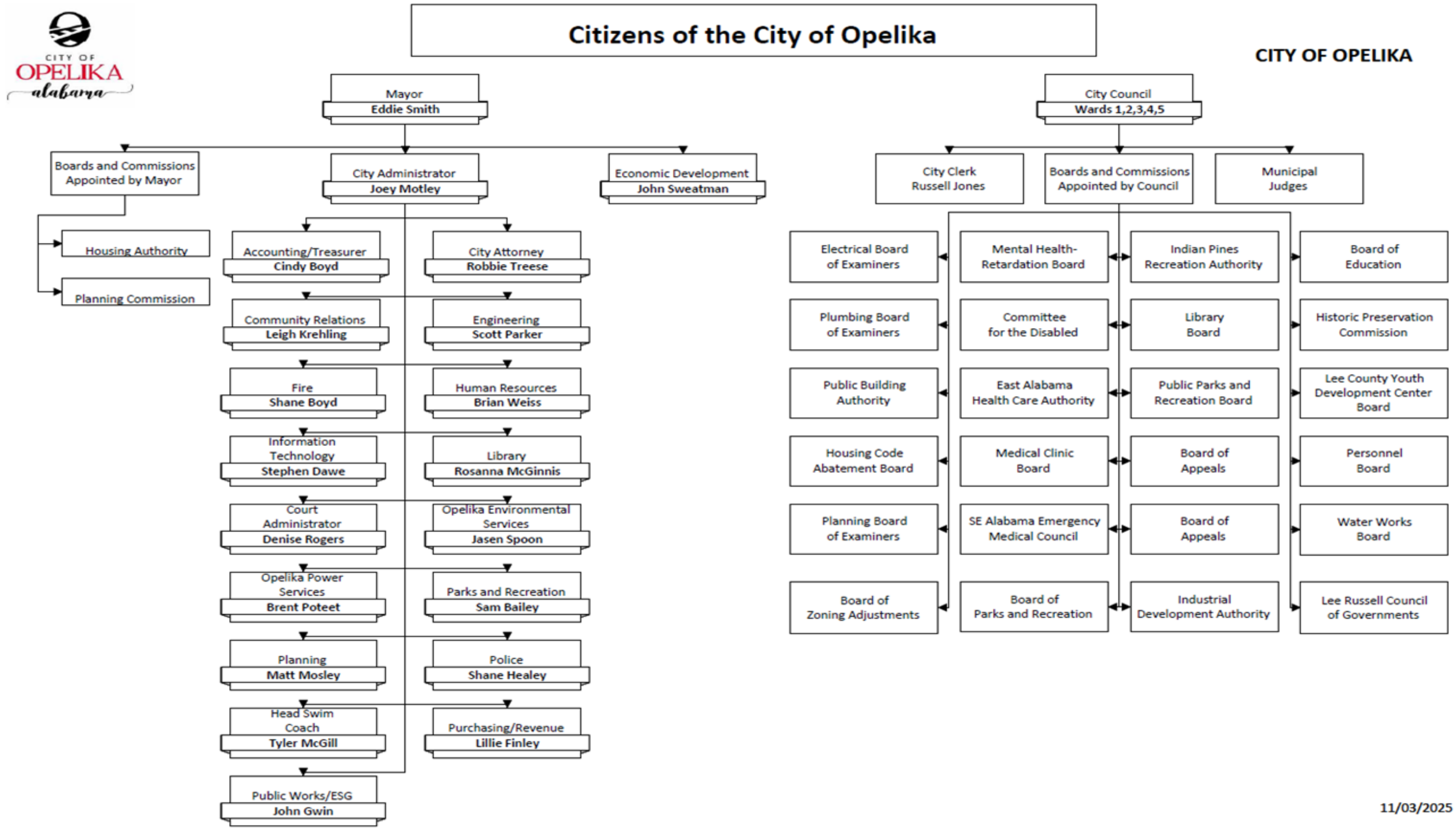

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Officials of the City of Opelika

Mayor	Charles E. Smith, Jr.
Council member, ward 1	George Allen
Council member, ward 2	Janataka Hughley-Holmes
Council member, ward 3	Leigh Whatley
Council President, ward 4	Chuck Beams
Council member, ward 5	Todd Rauch
City Administrator	Joey Motley
Municipal Judge	Ben Hand
Associate Judge	Wes McCollum
Public Defender	Harold Morris
Municipal Court Clerk	Denise Rogers
City Attorney	Robbie Treese
City Clerk	Russell Jones
Controller/Treasurer	Cynthia G. Boyd
Chief Technology Officer	Stephen N. Dawe
Human Resources Director	Brian Weiss
Planning Director	Matt Mosley
Purchasing/Revenue Manager	Lillie Finley
Chief of Police	Shane Healey
Fire Chief	Shane Boyd
City Engineer	Scott H. Parker
Library Director	Rosanna McGinnis
Parks and Recreation Director	Samuel S. Bailey, Jr.
Opelika Power Services Director	Brent Poteet
Economic Development Director	John Sweatman
Community Relations Officer	Leigh Krehling
Environmental Services Director	Jasen Spoon
Public Works Director	John Gwin

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City of Opelika

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Budget Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Governmental Fund Types					
	General Fund	Special Revenue	Capital Projects	Internal Services	Proprietary Fund type	Memo Total
Revenues	90,403,973	15,158,875	125,000	5,975,000	58,907,501	170,570,348
Non-operating revenues	-	1,448,313	12,000	66,500	2,158,172	3,684,985
Other financing sources	4,035,000	60,000	-	794,550	800,000	5,689,550
Total revenues	94,438,973	16,667,188	137,000	6,836,050	61,865,673	179,944,883
Departmental expenditures	64,389,288	805,647	441,184	6,729,075	52,909,343	125,274,537
Appropriations	7,498,363	13,690,252	-	-	-	21,188,615
Capital outlay	18,640,634	709,800	-	-	-	19,350,434
Debt service	3,850,688	1,329,767	-	-	-	5,180,455
Non-operating expenses	-	-	-	-	-	-
Transfers-out	60,000	35,000	-	106,975	4,000,000	4,201,975
Total expenditures	94,438,973	16,570,466	441,184	6,836,050	56,909,343	175,196,016
Total revenues over (under) total expenditures	-	96,722	(304,184)	-	4,956,330	4,748,867

City of Opelika

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	Governmental Fund Types					
	General Fund	Special Revenue	Capital Projects	Internal Services	Proprietary Fund type	Memo Total
Adjustments to obtain estimated funds flow:						
Add:						
Depreciation					5,218,535	5,218,535
Subtract:						
Land and Buildings (substation)					415,000	415,000
Fixed Assets, Trucks and Equipment					2,575,000	2,575,000
System Expansion					8,200,000	8,200,000
Debt principal payments	-	-	-	-	-	-
					-	
Projected increase or (decrease) in funds	-	96,722	(304,184)	-	(1,015,135)	(1,222,597)
Projected fund balance, beginning of year	56,760,516	27,592,413	484,585	5,834,586	127,298,405	217,970,505
Projected fund balance, end of year	56,760,516	27,689,135	180,401	5,834,586	126,283,270	216,747,908

* 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	Internal Services	Proprietary Fund type	Memo Total
Less: Fund balance non-spendable/restricted/committed/assigned/encumbered:						
Encumbered for future expenditures	13,000,000	2,000,000	122,000	1,500	6,700,000	21,823,500
Fund balance other than unassigned	2,122,859	25,689,135	58,401	5,833,086	110,819,871	144,523,353
Unassigned fund balance, end of year	41,637,657	-	-	-	8,763,399	50,401,056
The City Council desires that a minimum level of Unassigned Fund Balance be maintained at an amount equal to ten percent of budgeted revenues for the General Fund and the Proprietary Fund Types	9,040,397	-	-		5,890,750	14,931,147

* 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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City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

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, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales & Use	48,311,462	49,128,698	50,383,168	50,864,882	51,100,000
Property:					
Property	5,193,478	5,967,786	6,989,108	7,223,315	7,300,000
Payments in lieu of taxes	15,517	30,696	45,898	46,000	46,000
	5,208,995	5,998,482	7,035,006	7,269,315	7,346,000
Other:					
Gasoline	764,647	962,965	1,012,305	980,000	1,000,000
Cigarette	65,867	66,546	66,515	56,058	59,200
Wine	31,697	34,003	30,612	31,324	31,000
Rental	495,142	923,011	1,025,196	1,142,846	1,100,000
	1,357,353	1,986,524	2,134,628	2,210,228	2,190,200
Total taxes	54,877,810	57,113,704	59,552,802	60,344,425	60,636,200
Special assessments:	34,853	21,914	7,904	10,000	10,000
Licenses and permits:					
Occupational	15,355,863	16,206,791	17,813,296	17,200,000	12,300,000
Business:					
General	3,776,685	4,083,151	4,286,406	4,613,206	4,625,000
Lodging	1,206,345	1,272,095	1,378,038	1,353,096	1,400,000
Franchise fee	506,989	724,724	410,060	550,000	650,000
	5,490,019	6,079,970	6,074,504	6,516,302	6,675,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Licenses and permits (continued):					
Telecommunication fees	60,000	7,500	10,000	10,000	10,000
Land Disturbance fee	20,310	19,500	17,220	19,000	18,000
Permits and inspections	1,950,870	2,026,830	2,527,134	1,805,515	2,000,000
	2,031,180	2,053,830	2,554,354	1,834,515	2,028,000
Total licenses and permits	22,911,915	24,362,505	26,450,058	25,560,817	21,013,000
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	133,721	141,454	167,358	145,000	160,000
Shared state revenue:					
Bank excise tax	697,020	729,076	484,878	461,825	700,000
Business privilege tax	76,224	76,796	77,372	76,500	76,500
State asset forfeiture	3,880	17,798	174,989	42,051	-
Share of liquor tax profits	255,496	280,461	293,746	377,714	350,000
	1,032,620	1,104,131	1,030,985	958,090	1,126,500
Shared Federal Revenue:					
Federal Asset Forfeiture	200	14,112	-	19,612	-
Other:					
Federal	3,233,448	-	-	-	-
State	19,879	78,391	324,351	131,264	-
Lee County	15,000	15,000	25,500	15,000	15,000
	3,268,327	93,391	349,851	146,264	15,000
Total intergovernmental revenue	4,434,868	1,353,088	1,548,194	1,268,966	1,301,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Charges for services:					
General Government:					
Zoning and Subdivision Fees	28,856	20,893	28,941	25,500	25,500
Public safety:					
EAMC Transport Fees	-	2,822	8,467	11,852	12,500
City Schools	150,000	150,000	300,000	300,000	300,000
City of Auburn	11,410	10,940	13,886	4,868	6,000
Communications / E911	44,000	44,000	11,000	18,770	20,000
Auburn University	-	-	-	-	-
Police/EAMC	305,000	305,000	304,590	305,000	305,000
Other	603	975	970	1,000	1,000
Towing, firecalls, Training, EMS	14,323	10,320	4,984	9,165	10,800
	525,336	524,057	643,897	650,655	655,300
Public Works:					
Clearing and grading - other	137,853	95,817	127,212	67,310	115,000
Health:					
Graves and monuments	177,375	190,600	228,200	221,700	240,000
Cemetery Vases and Markers	-	-	-	615	-
	177,375	190,600	228,200	222,315	240,000
Culture and recreation:					
Entry fees and concessions	1,643,086	1,740,362	2,108,424	2,068,266	2,263,000
Total charges for service	2,512,506	2,571,730	3,136,674	3,034,046	3,298,800

City of Opelika

Annual Budget

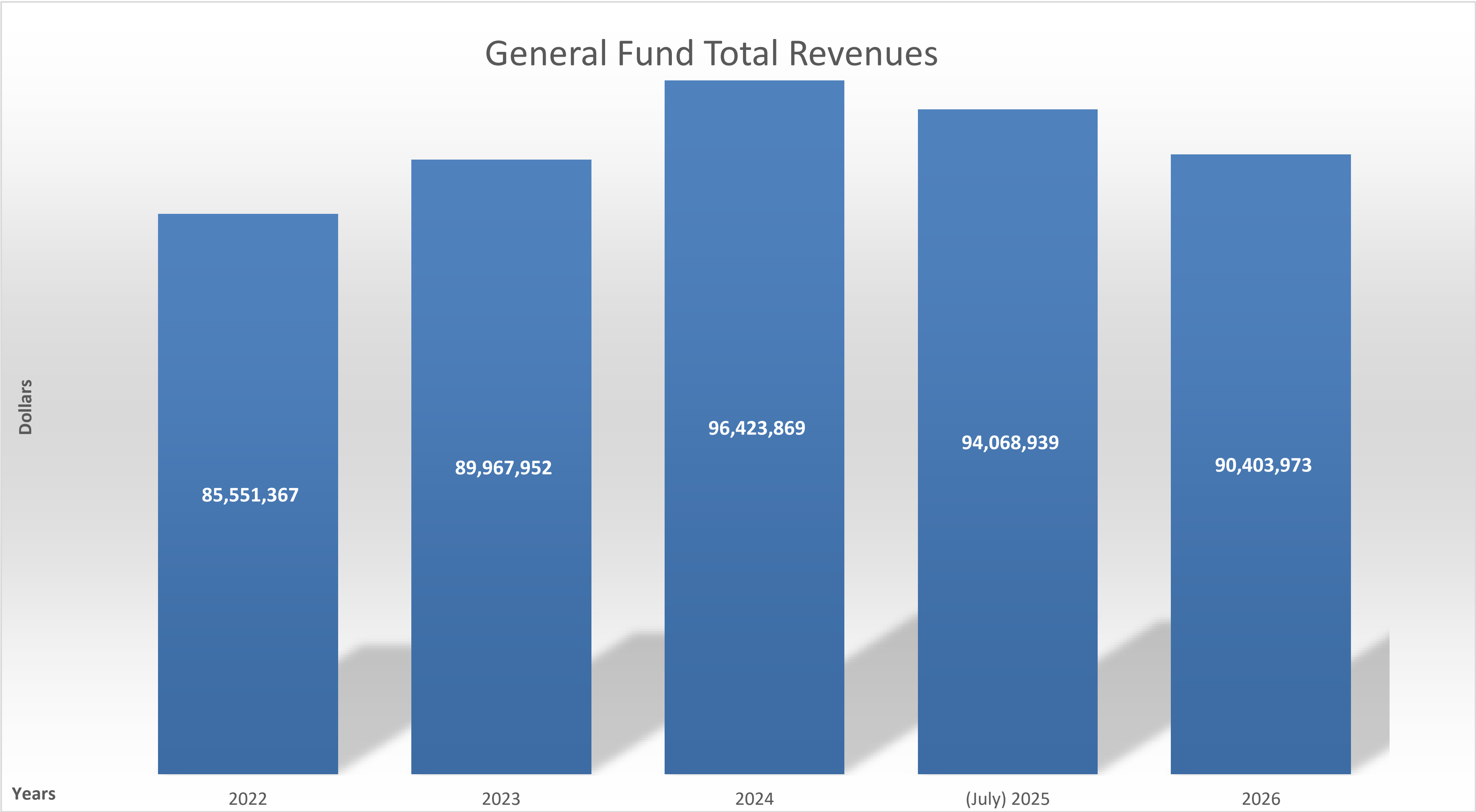
Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Fines and forfeits:					
Public safety:					
Fines and costs	394,706	431,706	398,462	392,549	407,500
Culture and recreation:					
Fines	21,397	35,300	33,083	41,145	45,000
Total fines and forfeits	416,103	467,006	431,545	433,694	452,500
Miscellaneous revenues:					
Interest earnings	(343,264)	3,104,201	4,775,923	2,729,410	3,200,000
Grant Income	-	-	-	-	-
Other:					
Rental income	86,598	50,984	55,927	110,093	149,000
Contributions	61,067	130,598	85,551	52,650	-
Insurance claims	19,111	25,920	48,131	55,864	-
Cemetery lots	156,530	120,490	186,310	239,940	215,000
Miscellaneous	418,125	667,728	152,754	239,034	137,973
	741,431	995,719	528,673	697,581	501,973
Total miscellaneous revenues	814,270	4,566,926	5,736,141	3,860,685	4,154,473
Total revenues	85,551,367	89,967,952	96,423,869	94,068,939	90,403,973

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026



City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Expenditures:					
Current:					
General government:					
Mayor					
Personnel services	226,174	166,095	236,092	244,326	257,304
Other	39,188	64,638	118,712	458,229	438,750
Total mayor	265,362	230,733	354,805	702,555	696,054
Administration:					
Personnel services	362,165	161,541	232,193	256,487	260,731
Other	643,235	580,937	227,557	943,479	803,500
Total administration	1,005,400	742,478	459,750	1,199,966	1,064,231
Legal:					
Personnel services	177,381	133,108	199,825	220,167	279,653
Other	273,583	198,342	137,592	180,930	131,200
	450,964	331,450	337,418	401,097	410,853
Legislative - City Clerk:					
Personnel services	155,808	123,702	180,132	190,323	204,670
Other	154,051	200,531	178,373	271,994	274,000
Total legislative	309,859	324,233	358,505	462,317	478,670

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Expenditures:					
Current:					
General government other:					
Revenue:					
Personnel services	400,101	326,196	467,190	411,535	371,444
Other	128,777	140,371	166,476	226,725	208,321
	528,878	466,568	633,666	638,260	579,765
Accounting:					
Personnel services	625,597	533,675	778,001	868,101	959,598
Other	109,478	107,776	124,077	152,386	153,300
Services provided other funds	(114,744)	(137,339)	(137,339)	(137,339)	(151,072)
	620,331	504,113	764,740	883,148	961,826
Information Technologies:					
Personnel services	924,949	800,324	1,233,773	1,475,225	1,640,456
Other	3,123,296	3,248,108	3,610,974	3,800,022	3,535,525
Services provided other funds	(270,249)	(283,762)	(283,762)	(283,762)	(312,138)
	3,777,996	3,764,670	4,560,985	4,991,485	4,863,843
Judicial:					
Personnel services	358,136	252,304	479,119	542,888	710,913
Other	20,009	28,323	34,816	64,670	64,130
	378,145	280,627	513,935	607,558	775,043

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Expenditures:					
Current:					
General government other:					
Human Resources administration:					
Personnel services	403,002	289,462	383,558	522,042	604,332
Other	108,521	201,904	276,912	552,900	552,900
Services provided to other funds	(69,413)	(80,955)	(80,955)	(80,955)	(89,051)
	442,110	410,411	579,516	993,987	1,068,181
Planning:					
Personnel services	515,992	375,066	514,468	652,848	734,876
Other	380,888	221,041	364,590	1,432,458	1,065,376
	896,880	596,107	879,058	2,085,306	1,800,252
Purchasing:					
Personnel services	343,538	246,859	369,754	431,606	618,673
Other	13,099	14,526	12,822	24,363	21,900
Services provided to other funds	(82,901)	(50,398)	(50,398)	(55,618)	(66,259)
	273,737	210,987	332,177	400,351	574,314
Community Relations:					
Personnel services	154,761	137,353	205,604	218,000	246,713
Other	166,200	165,820	182,247	216,129	214,051
	320,961	303,173	387,851	434,129	460,764

City of Opelika
Annual Budget
Fiscal year ending September 30, 2026

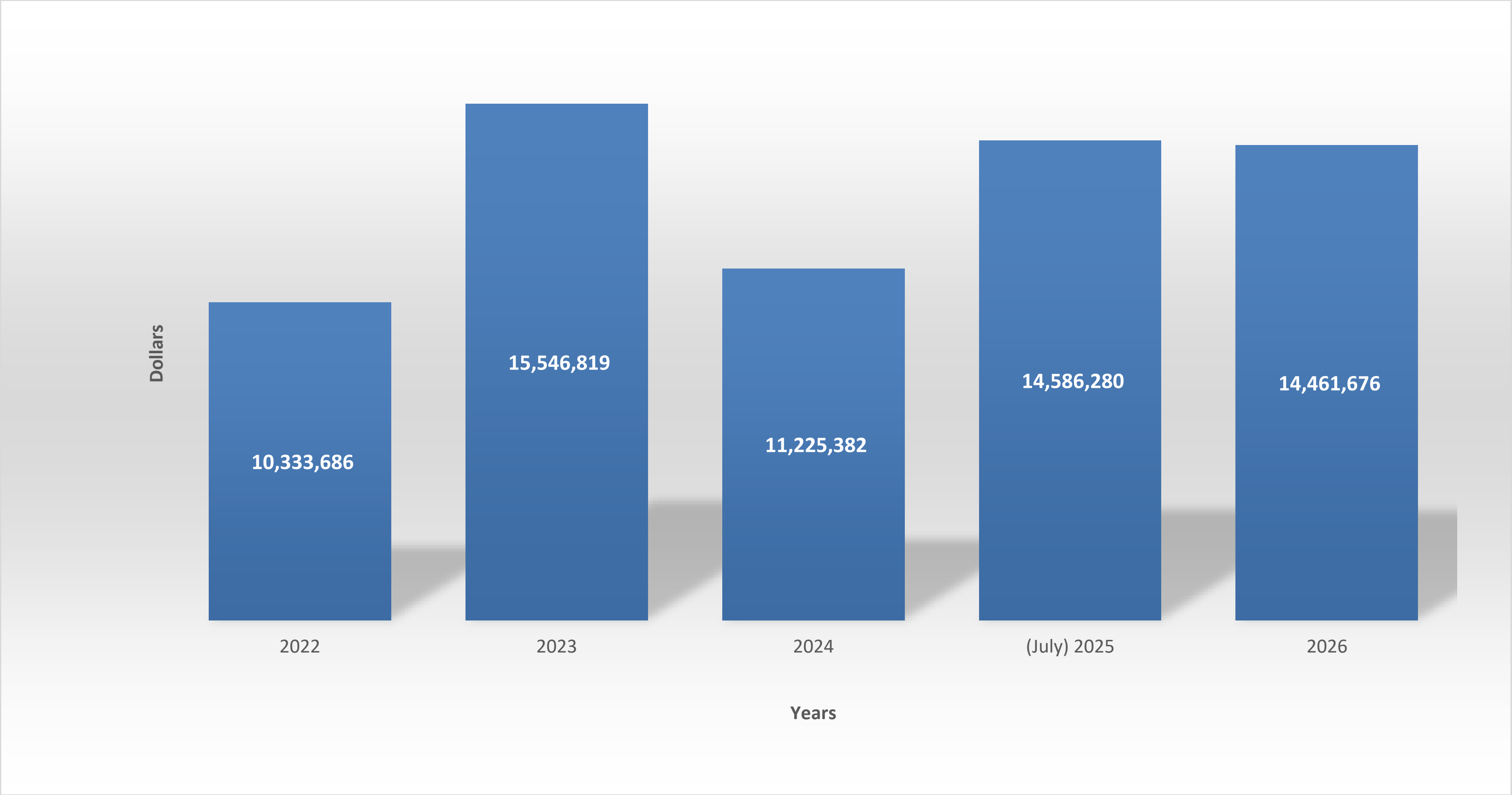
	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Expenditures:					
Current:					
General government other:					
Nondepartmental:					
Circles of Opelika	2,500	3,000	3,000	22,000	25,000
Lee County Area Council of Governments	157,900	157,900	162,637	167,516	167,516
Opelika Chamber of Commerce	90,000	126,000	150,000	150,000	-
Downtown Redevelopment Authority	6,000	6,000	6,000	6,000	5,000
Opelika Industrial Development Authority	375,000	375,000	375,000	125,000	125,000
Auburn-Opelika Airport	119,382	138,226	168,589	192,480	290,364
Lee County Extension Service	12,500	12,500	12,500	15,000	15,000
Main Street, Inc.	160,000	61,250	61,250	60,000	60,000
Envision Opelika	75,000	27,500	114,000	25,000	25,000
JW Darden Foundation	5,000	7,000	7,500	5,000	5,000
Other	59,791	-	2,500	18,125	10,000
	1,063,073	914,375	1,062,976	786,121	727,880
Total other	8,302,111	7,451,031	9,714,904	11,820,345	11,811,868
ARPA Other Contractual Services	-	6,466,895	-	-	-
Total general government	10,333,686	15,546,819	11,225,382	14,586,280	14,461,676

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

General Government Expenditures



City of Opelika

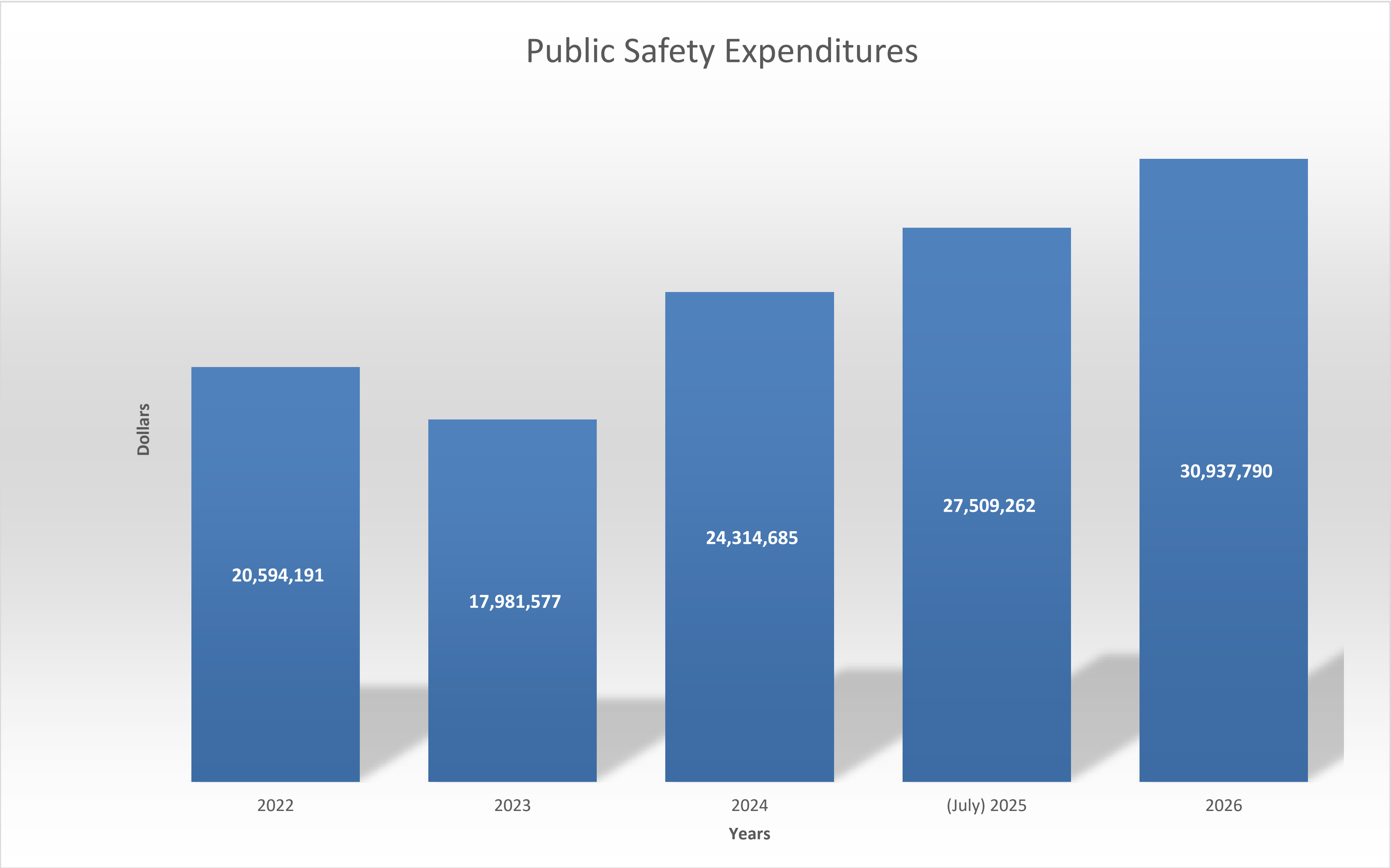
Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Public safety:					
Police:					
Personnel services	10,474,824	8,583,695	11,531,479	13,398,537	15,380,498
Other	2,528,005	2,575,941	3,163,136	3,633,611	3,536,254
Total police	13,002,829	11,159,636	14,694,615	17,032,148	18,916,752
Probation: (Combined with Municipal Court)					
Personnel services	120,825	99,199	-	-	-
Other	6,176	10,156	-	-	-
Total probation	127,001	109,355	-	-	-
Fire:					
Personnel services	6,205,572	5,280,006	7,680,061	8,588,394	10,014,472
Other	816,810	1,012,562	1,444,753	1,392,438	1,320,872
Total fire	7,022,382	6,292,568	9,124,814	9,980,832	11,335,344
Other:					
Nondepartmental:					
Juvenile Court	10,000	8,500	8,500	8,500	8,500
Lee County Emergency Mgt	85,000	35,000	40,000	40,000	45,000
Emergency Medical Service	345,476	376,517	410,522	447,782	632,194
Other	1,500	-	36,234	-	-
Total other	441,976	420,017	495,256	496,282	685,694
Total public safety	20,594,191	17,981,577	24,314,685	27,509,262	30,937,790

City of Opelika

Annual Budget
Fiscal year ending September 30, 2026



City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Public Works:					
Highways and streets:					
Other	1,218,513	1,346,900	1,368,622	1,582,918	1,617,508
	1,218,513	1,346,900	1,368,622	1,582,918	1,617,508
Engineering:					
Personnel services	467,350	400,107	595,309	730,009	897,695
Other	278,851	311,328	289,133	751,185	342,933
	746,201	711,435	884,442	1,481,194	1,240,628
Other:					
Administration:					
Other	593,049	555,486	581,988	735,107	746,228
	593,049	555,486	581,988	735,107	746,228
Cemetery:					
Other	237,386	253,260	265,240	302,285	308,894
	237,386	253,260	265,240	302,285	308,894
Automotive shop:					
Other	583,014	634,458	628,347	748,178	763,547
	583,014	634,458	628,347	748,178	763,547
Grounds maintenance:					
Other	1,093,505	1,141,773	1,228,761	1,350,942	1,374,041
	1,093,505	1,141,773	1,228,761	1,350,942	1,374,041

City of Opelika

Annual Budget

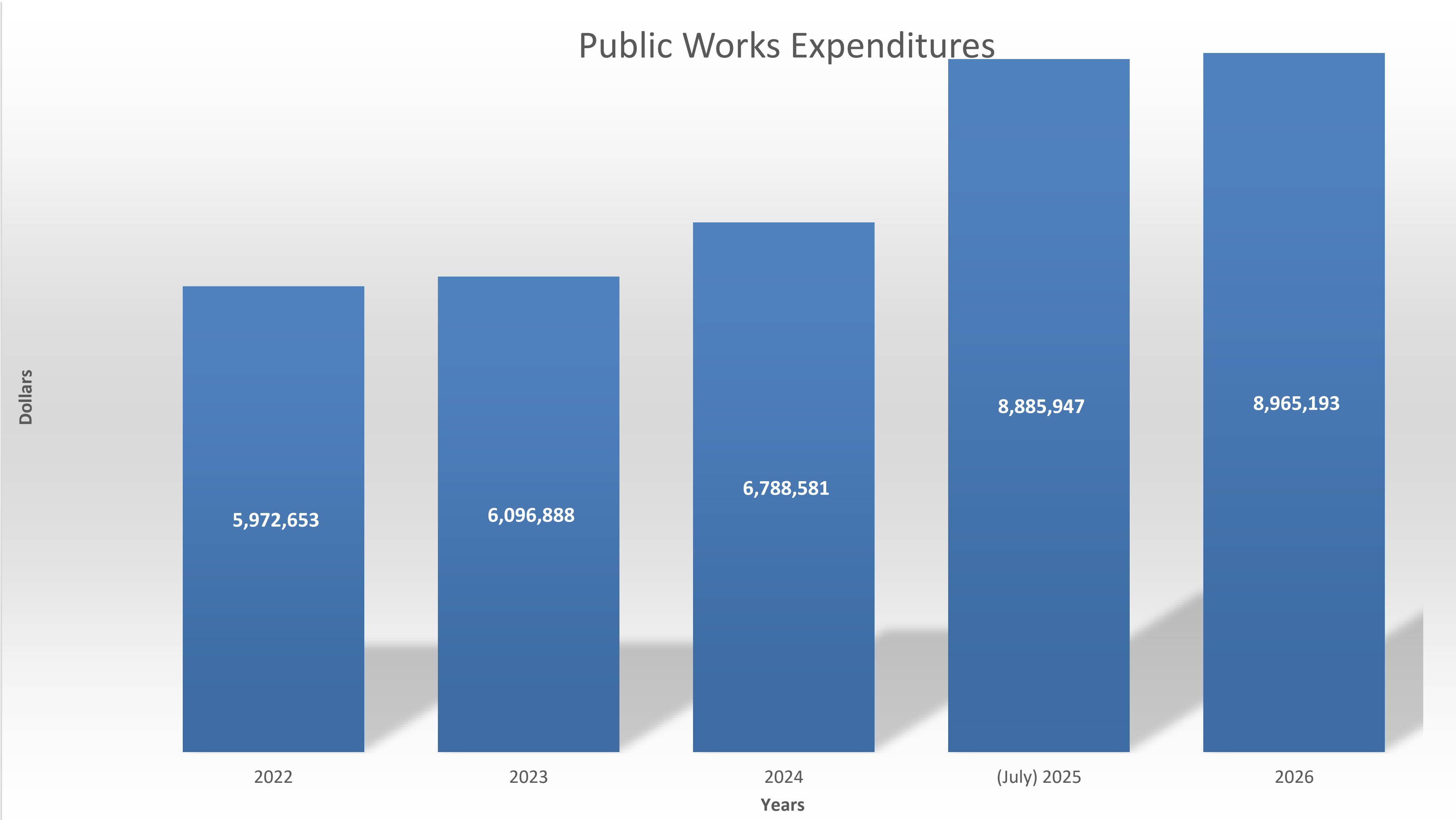
Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Building maintenance:					
Other	567,191	617,963	633,874	709,369	725,510
	567,191	617,963	633,874	709,369	725,510
Sign Shop					
Other	178,954	214,354	238,116	255,707	266,809
	178,954	214,354	238,116	255,707	266,809
Inspection:					
Personnel services	632,139	494,647	655,666	810,461	996,944
Other	122,703	101,110	202,291	235,301	234,535
	754,842	595,757	857,956	1,045,762	1,231,479
Traffic Lights:					
Personnel services	-	1,872	55,175	100,743	100,743
Other	-	23,631	41,801	327,460	325,700
	-	25,503	96,976	428,203	426,443
Code Enforcement					
Personnel services	-	-	4,258	229,782	247,606
Other	-	-	-	16,500	16,500
	-	-	4,258	246,282	264,106
Total other	-	-	-	-	-
Total public works	5,972,653	6,096,888	6,788,581	8,885,947	8,965,193

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026



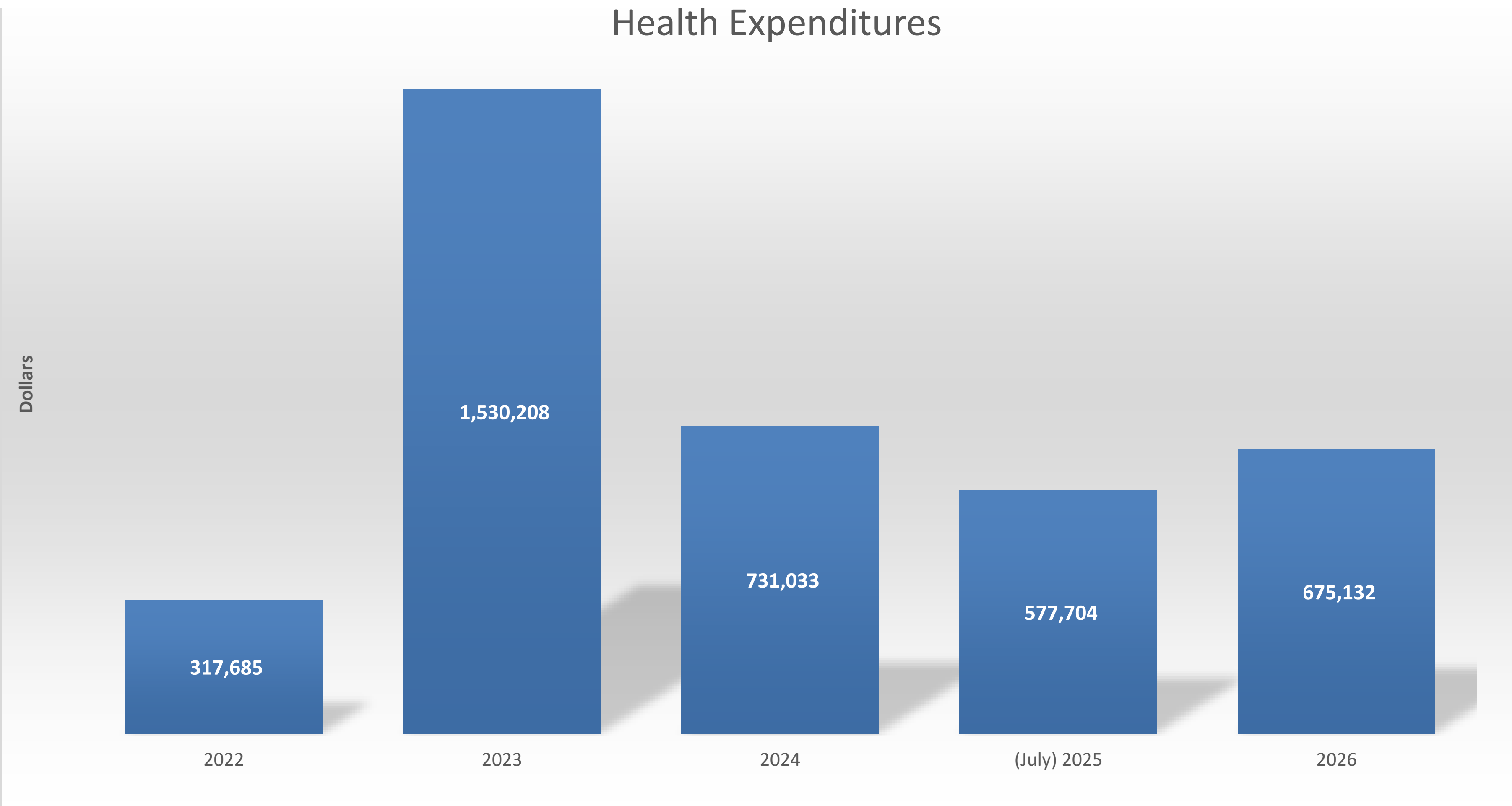
City of Opelika
Annual Budget
Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Health:					
Animal control:					
Personnel services	74,145	57,708	80,333	87,929	101,286
Other	10,625	6,990	28,378	38,400	38,400
	84,770	64,698	108,711	126,329	139,686
Mobile Clinic					
Other				65,000	65,000
	-	-	-	65,000	65,000
Opioid Fund					
Other	-	-	164,751	-	117,823
	-	-	164,751	-	117,823
Other:					
Nondepartmental:					
Public Health Dept	45,000	45,000	45,000	45,000	45,000
East AL Mental health	40,000	40,000	40,000	40,000	40,000
Lee County Humane Society	104,913	135,010	129,771	141,875	112,123
Substance abuse	20,000	20,000	20,000	20,000	20,000
Valley Haven School	2,000	2,000	2,000	2,000	2,000
Child care alliance	6,000	6,000	6,000	20,000	20,000
Red Cross	10,000	8,500	8,500	8,500	8,500
East AL Medical Health		1,200,000	100,000	100,000	100,000
Mercy Medical Ministry			100,000	-	
Other	5,000	9,000	6,300	9,000	5,000
	232,913	1,465,510	457,571	386,375	352,623
Total health	317,685	1,530,208	731,033	577,704	675,132

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026



Years

City of Opelika

Annual Budget

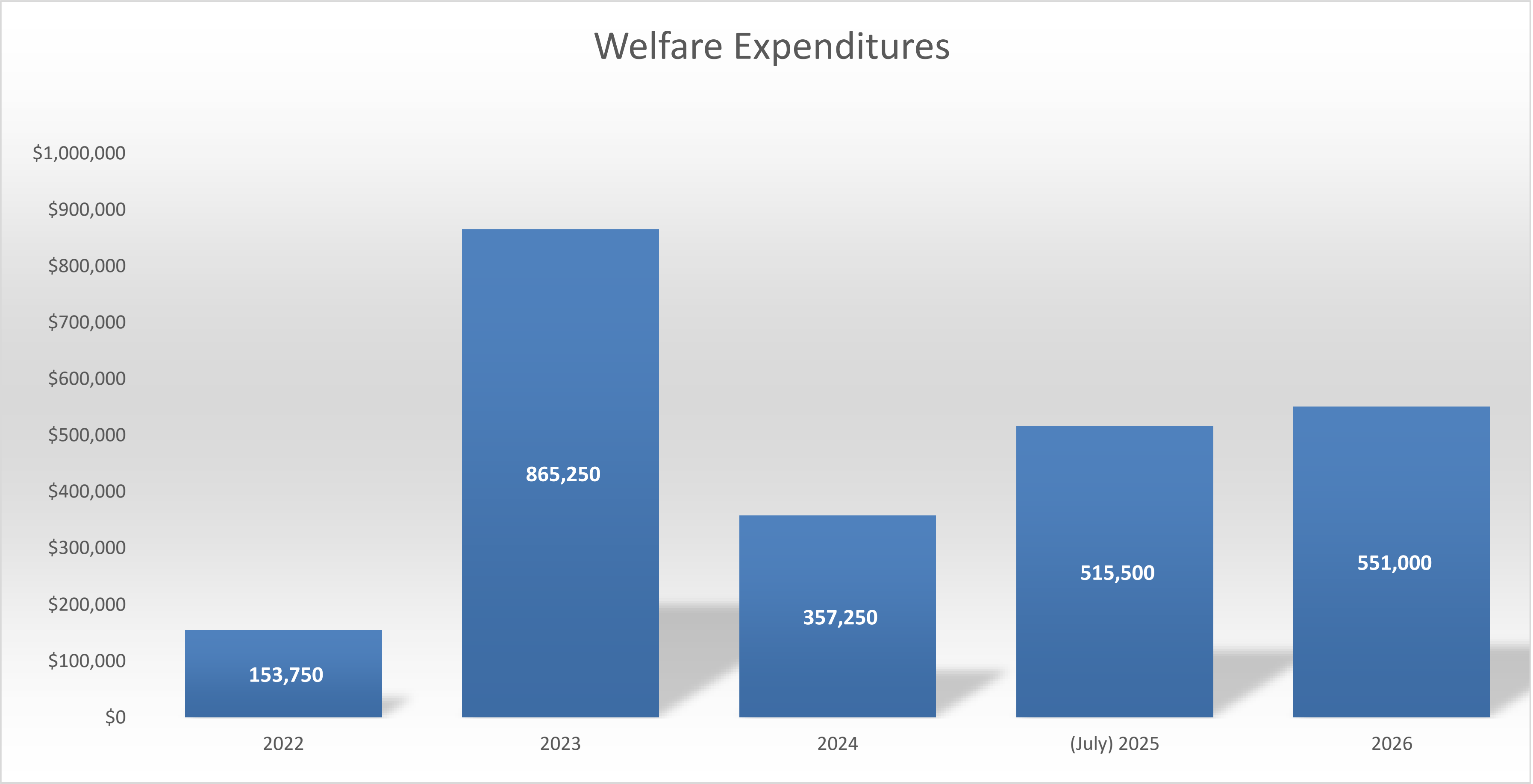
Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	9,000	9,000	9,000	9,000	8,000
Lee County Youth Development	40,000	40,000	40,000	40,000	50,000
One Voice Shelter Coalition	10,000	10,000	7,500	10,000	10,000
Esperanza House	-	6,000	6,000	7,500	10,000
ChristianWomen's Job Corps	-	2,500	2,500	2,500	2,500
Fuller Center Project	-	250,000	-	-	-
Habitat for Humanity	-	250,000	-	250,000	250,000
PRF Teaching Ministry	-	70,000	65,000	78,000	78,000
Child Advocacy Center	-	5,000	5,000	7,500	15,000
DomesticViolenceInterventioCtr	8,000	7,500	7,000	5,000	6,500
Council on Human Relations	20,000	22,500	22,500	22,500	22,500
Boys and Girls Club	47,500	50,000	50,000	42,500	45,000
East Alabama Food Bank	-	125,000	125,000	25,000	25,000
Story Book Farms	6,000	6,000	6,000	-	-
Christian Care Ministries	3,500	3,500	3,500	3,500	3,500
Other	9,750	8,250	8,250	12,500	25,000
Total welfare	153,750	865,250	357,250	515,500	551,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026



City of Opelika

Annual Budget

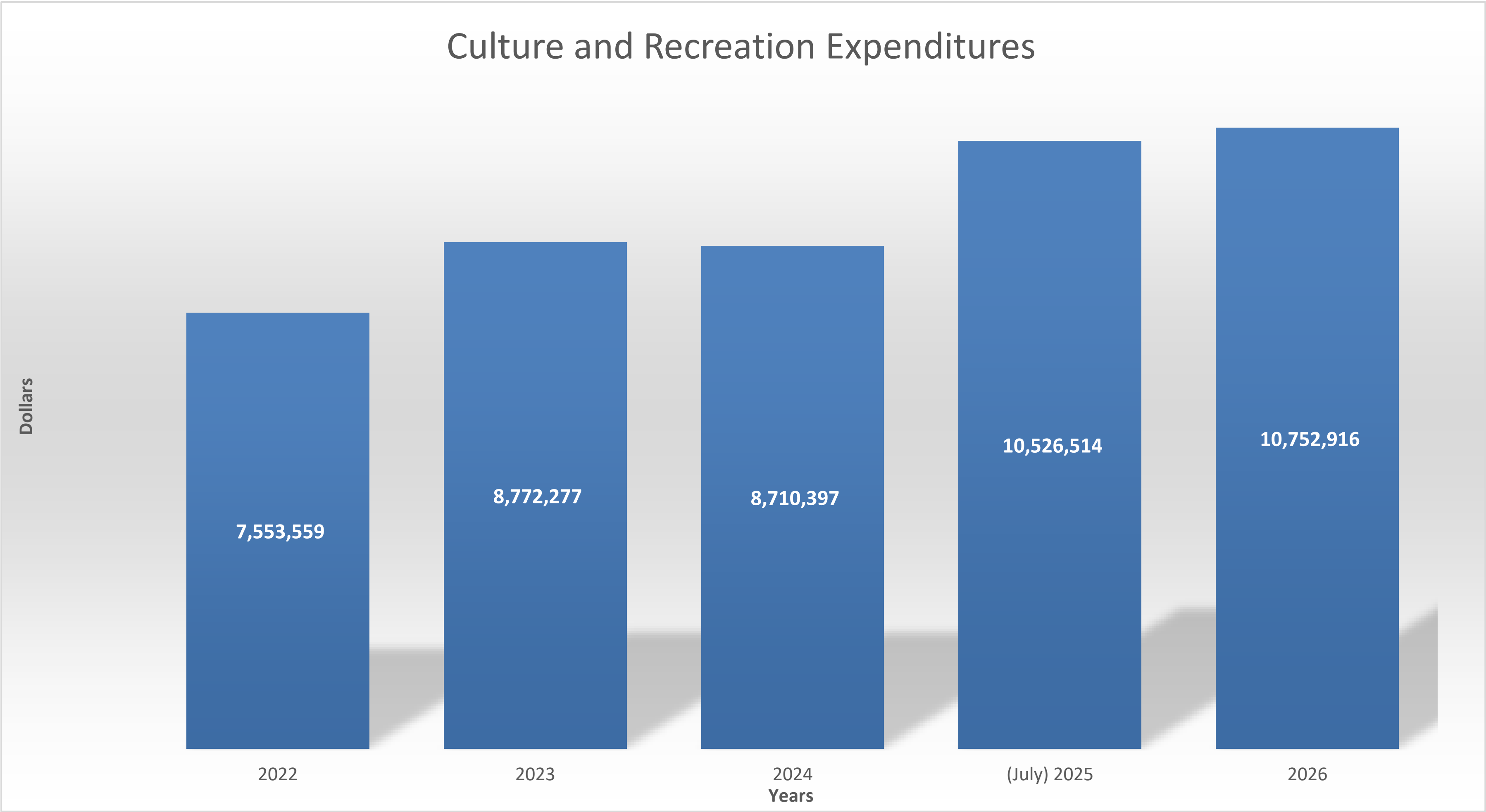
Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Culture and recreation:					
Parks and recreation:					
Personnel services	2,249,112	1,811,751	2,517,432	2,974,582	3,435,254
Other	3,809,041	3,899,428	4,376,631	5,282,399	5,207,614
Total parks and recreation	6,058,155	5,711,179	6,894,063	8,256,981	8,642,868
Library:					
Personnel services	883,119	706,385	1,007,937	1,209,285	1,337,135
Other	474,285	571,124	663,397	685,548	411,712
Total library	1,357,404	1,277,509	1,671,334	1,894,833	1,748,847
Nondepartmental:					
Kreher Preserve & Nature Ctr	15,000	17,500	20,000	25,000	25,000
Art Haus	6,500	7,500	7,500	7,500	7,500
Opelika Community Theatre	-	5,000	5,000	7,500	8,000
Keep Opelika Beautiful	40,500	40,500	40,500	38,000	35,000
Arts Association	30,000	46,500	25,000	25,000	25,000
Museum of East Alabama	30,500	30,500	30,500	30,500	30,500
Indian Pines Rec Auth	-	1,619,089	-	230,200	230,200
Other	15,500	17,000	16,500	11,000	-
	138,000	1,783,589	145,000	374,700	361,200
Total culture and recreation	7,553,559	8,772,277	8,710,397	10,526,514	10,752,916

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026



City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Economic development:					
Personnel services	350,814	318,514	420,937	414,741	447,904
Other	116,582	145,500	136,292	276,075	276,075
Economic development	467,396	464,014	557,229	690,816	723,979
Nondepartmental:					
Baxter Economic Incentive	70,000	-	-	-	-
Baxter Tax Rebate	109,984	110,737	116,724	214,724	214,724
Bonnie Plants	90,000	20,000	25,000	65,000	40,000
Car Tech	25,000	25,000	25,000	25,000	25,000
Daewon Tax Rebate	35,357	55,560	56,558	76,952	76,952
Dollar Tree	-	-	-	-	-
Eastwynn Theaters	61,626	63,878	67,455	100,000	100,000
Golden States Foods	50,000	50,000	50,000	50,000	50,000
Hanwha Cimarron	93,191	34,309	-	50,000	50,000
Hanwha Economic Incentive	-	-	-	35,000	35,000
Hanwha Tax Rebate	15,697	19,033	22,841	12,500	12,500
JoAnn Stores Tax Rebate	78,674	751	803	78,290	78,290
Mando Tax Rebate	6,824	9,311	8,341	76,000	76,000
Miele Incentive			42,734	170,000	110,000
Niagara	-	-	30,000	120,000	120,000
Old Lowes Building	175,590	181,276	67,963	-	-
Pharmavite	140,000	-	-	-	-
Renovation-FA & Nuri	-	-	-	35,000	35,000
THF/MRP Tiger Town, LLC	147,053	152,342	137,083	170,000	170,000
Thompson Tractor	109,735	121,162	142,568	150,000	150,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Economic development:					
Nondepartmental (continued):					
Tiger Square	25,511	22,335	31,392	50,000	50,000
Yongsan	14,828	30,000	-	54,500	34,500
Total Nondepartmental	1,249,070	895,694	824,462	1,532,966	1,427,966
Total economic development	1,716,466	1,359,708	1,381,691	2,223,782	2,151,945
Education:					
Opelika City Schools	3,000,000	3,002,000	5,170,250	3,000,000	3,000,000
Opelika City Schools Pre-K	310,000	310,000	310,000	310,000	310,000
AO Discover (STEM)	6,000	6,000	-	-	-
Lee County Water Festival	-	4,000	4,000	4,000	-
First Class Pre K	20,000	20,000	25,000	25,000	25,000
Lee County Literacy Society	2,500	3,000	3,000	3,000	4,000
Frazelma Teaching Parents		20,000	17,500	17,500	18,000
Girls S.T.E.P.S Inc.		12,500	12,500	12,500	12,500
The Curtis House		20,000	20,000	20,000	22,500
Opelika 6th Grade School		10,052,141	-	-	-
Other	5,000	5,000	7,500	-	-
Total Education	3,343,500	13,454,641	5,569,750	3,392,000	3,392,000
Total current expenditures	49,985,490	65,607,367	59,078,767	68,216,988	71,887,652

City of Opelika

Annual Budget

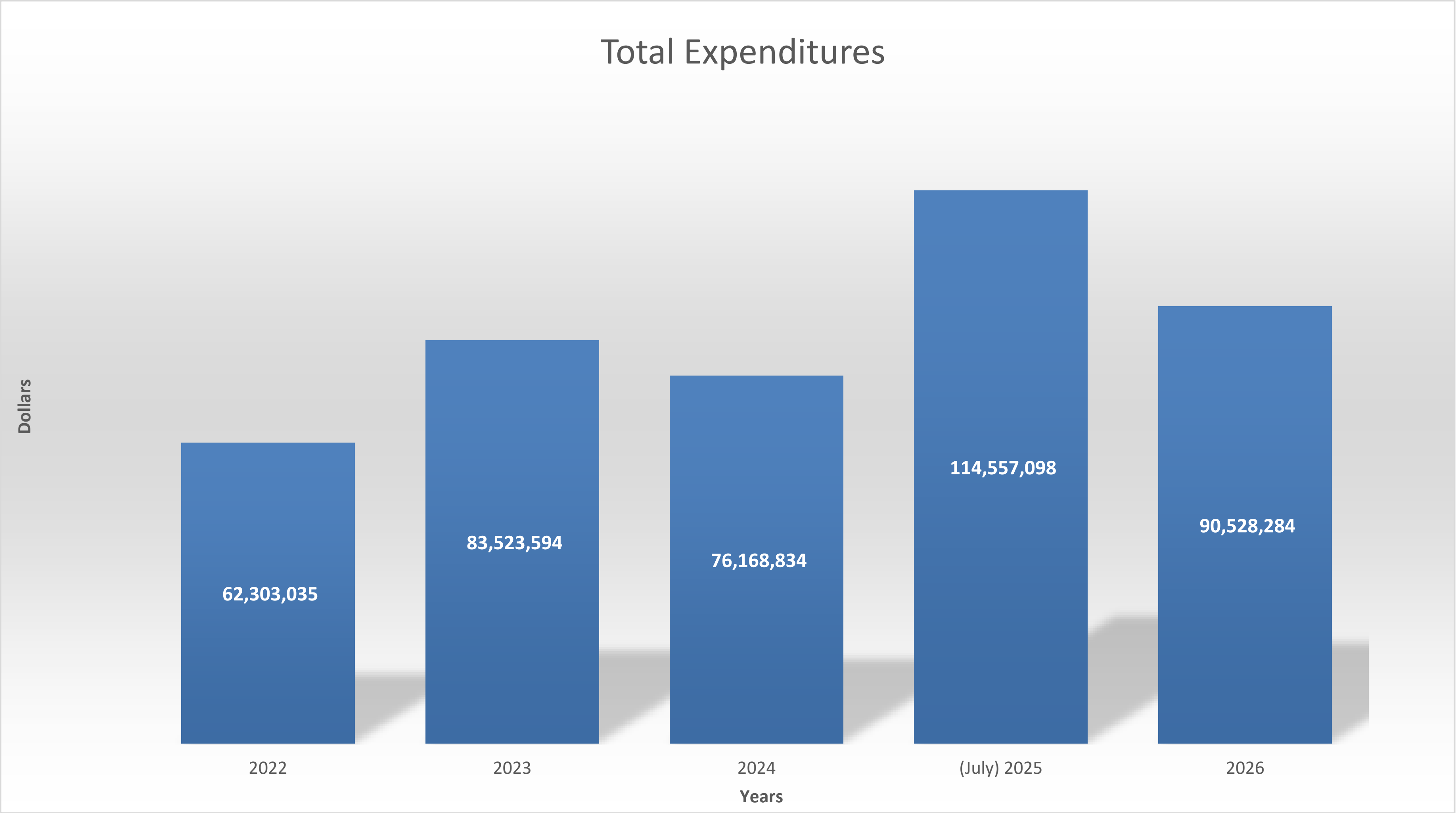
Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Capital outlay:	12,317,545	17,916,226	17,090,067	46,340,110	18,640,634
Total expenditures	62,303,035	83,523,594	76,168,834	114,557,098	90,528,284
Excess of revenues over (under) expenditures	23,248,332	6,444,359	20,255,034	(20,488,159)	(124,312)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026



City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Other financing sources (uses):					
Sales of fixed assets	94,429	1,438,952	55,081	48,403	-
Transfers from Electric Utility Fund	3,507,588	3,500,000	4,000,000	4,000,000	4,000,000
Transfers from Solid Waste Fund			8,000		
Transfers from Grant Funds			87,713	-	-
Transfers from Lodging Fund		10,000	10,000	-	-
Transfers from Garden Hills Cemetery					-
Perpetual Care Trust Fund	19,474	22,947	34,835	35,000	35,000
Transfers from Governmental Funds	(326,261)	-	445,509	795,615	-
G.O. School Warrant Fund 25	-	10,004,644	-	-	-
Transfers to Grant Funds	(2,478,840)	(566,270)	(959,695)	-	-
Transfers to GO 2010 Warrants	-	-	-	-	-
Transfers to Garden Hills Cemetery				-	-
Perpetual Care Trust Fund	(39,158)	(30,123)	(46,578)	(60,000)	(60,000)
Transfers to Committed Road Const Fund				-	-
Transfers to SRF 1/2% Sales Tax Reserve Fund	(5,187,874)	(5,432,696)	(33,368,318)	(5,500,000)	-
Transfers to Capital Projects Fund 1% Sales Tax	-	-	-	-	-
Transfers to GO 2011 Warrants	(2,209,696)	-	-	-	-
Transfers to Health Ins Fund 43	-	(289,069)	-	-	-
Transfers to 2019B GO Ref 2011	(3,695,845)	(3,885,434)	(3,881,952)	(3,850,683)	(3,850,688)
Transfers to Fund 0555, Uniroyal Bridge	-	-	(125,711)	-	-
Total other financing sources (uses):	(10,316,183)	4,772,951	(33,741,118)	(4,531,665)	124,312

City of Opelika

Annual Budget

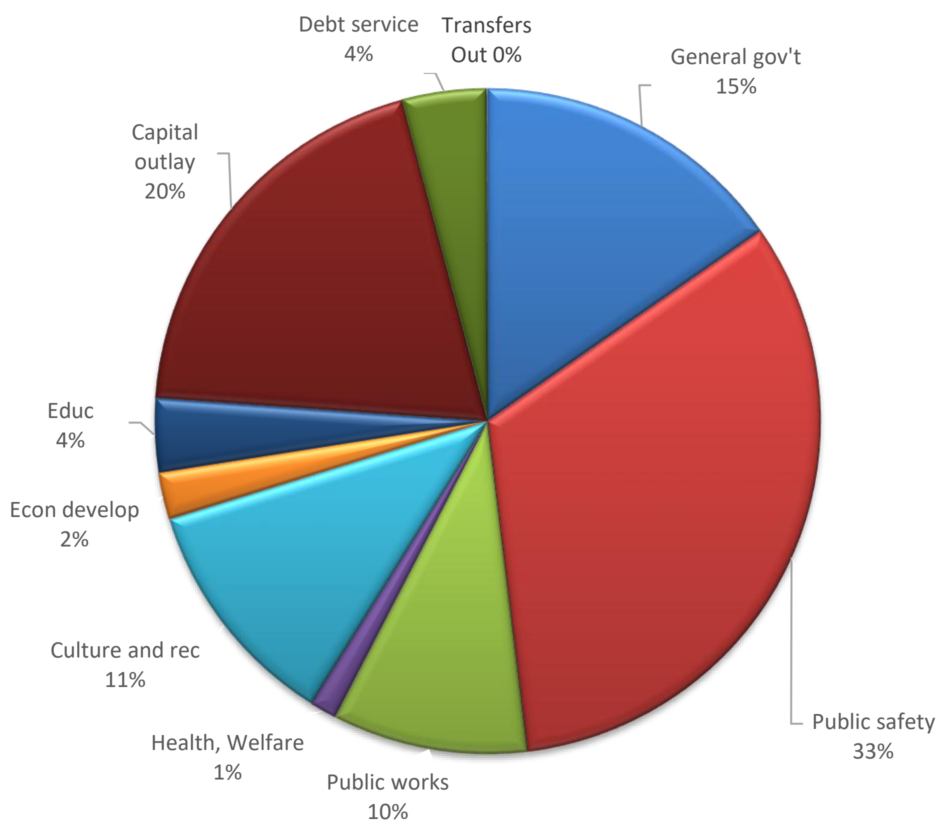
Fiscal year ending September 30, 2026

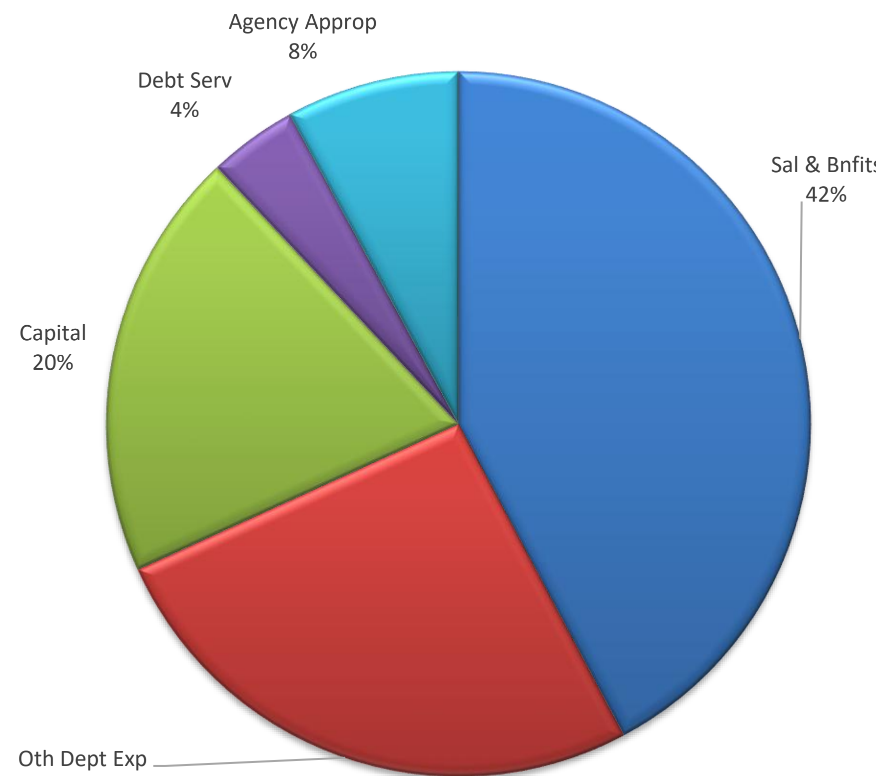
	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	12,932,149	11,217,308	(13,486,085)	(25,019,825)	-
Projected fund balance, beginning of year	71,043,535	84,192,820	95,409,404	81,780,341	56,760,516
Adjustment	217,136	-	-	-	-
Projected fund balance, end of year	84,192,820	95,409,404	81,780,341	56,760,516	56,760,516

City of Opelika

Annual Budget
Fiscal year ending September 30, 2026

2026 EXPENDITURES BY FUNCTION



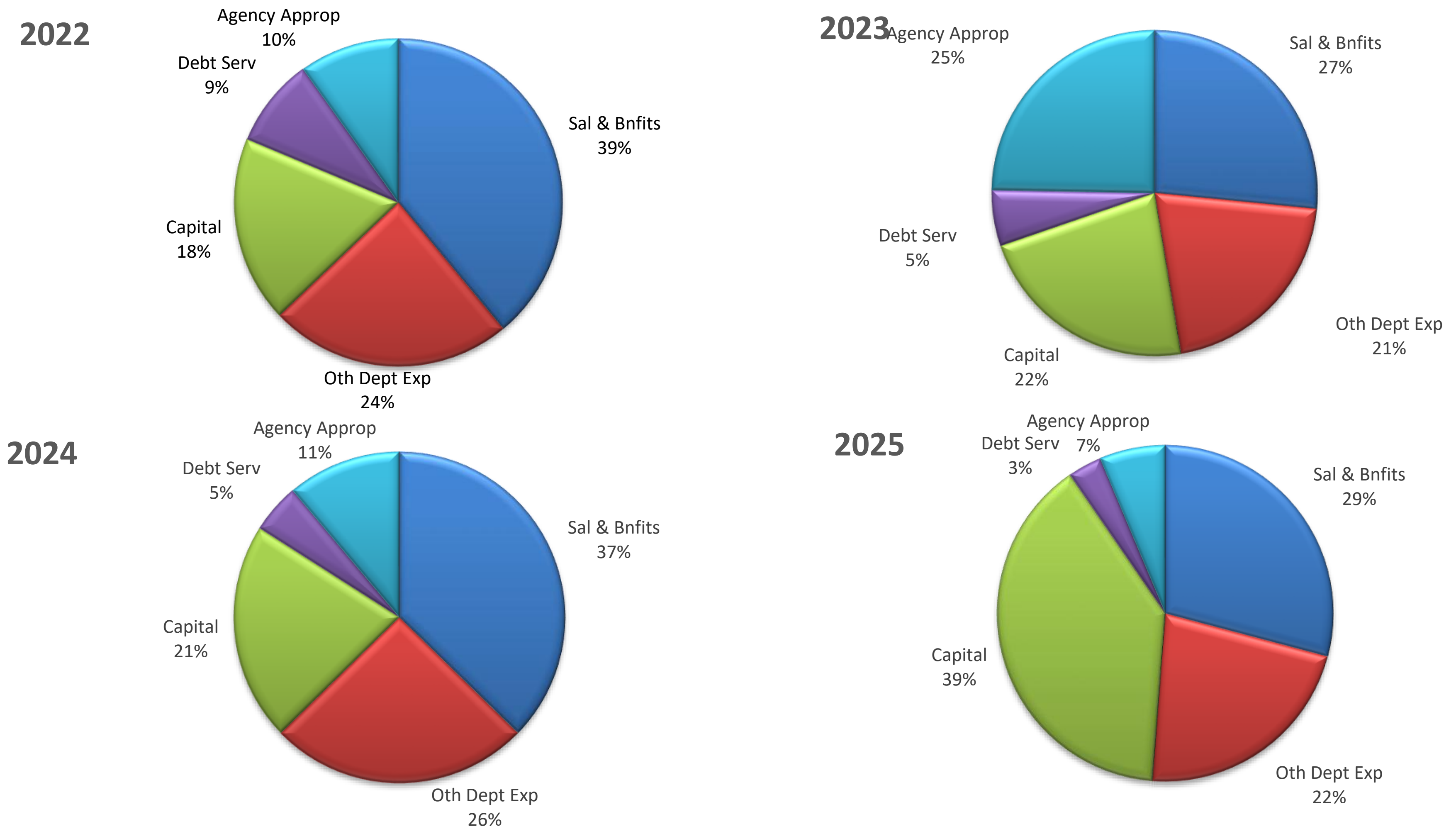


City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

HISTORICAL DISTRIBUTION OF EXPENDITURES



City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

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

The School Tax Special Revenue Fund is used to account for Ad valorem tax revenues that are restricted for school purposes. Revenues in excess of debt service on school debt are paid to the Opelika City Board of Education and are classified as an education appropriation.

The Lodging Tax Fund is used to account for revenues that are intended for economic development initiatives.

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.

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 costs of transportation planning, the construction, reconstruction, maintenance, widening, alteration and improvement of public roads, bridges, streets and other public ways.

Rebuild Alabama 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 maintenance or construction of roads and bridges, match funds for federal road or bridge projects, or the payment of any debt, subject to certain limits in the Act, associated with road or bridge projects.

Capital Improvement Funds (Alabama Trust Fund) - 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.

Workmen's Compensation Insurance Fund is used to account for the allocation of costs associated with the workmen's compensation self insurance fund.

Sportsplex fund is used to account for sales tax that is intended for debt service and other ongoing operations of the recreation center.

Garden Hills Cemetery Trust Fund is a permanent fund that is used to account for resources that are legally restricted.

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.

Community Development grant funds are used for funding various projects including substandard housing and other community improvements.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Schools Property Tax Fund:					
Revenues:					
Property:					
Property	10,064,805	11,294,636	13,421,071	13,705,206	13,505,206
Miscellaneous:					
Contributions				-	-
Interest	1,015	122,853	118,959	100,000	100,000
Total revenues	10,065,820	11,417,489	13,540,030	13,805,206	13,605,206
Expenditures:					
Nondepartmental:					
Education	9,099,845	10,048,213	12,165,211	11,757,275	12,418,108
Excess of revenues over (under) expenditures	965,975	1,369,276	1,374,819	2,047,931	1,187,098
Other financing sources (uses):					
Transfers to debt service funds	(965,974)	(1,367,171)	(1,374,819)	(1,381,892)	(1,187,098)
Excess of revenues and other sources over (under) expenditures and other uses		2,105	-	666,039	-
Projected fund balance, beginning of year	613	613	2,718	2,718	668,757
Projected fund balance, end of year	613	2,718	2,718	668,757	668,757

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Lodging Tax Fund:					
Revenues:					
Miscellaneous:					
Lodging Fees	587,372	637,994	674,975	829,921	650,000
Interest	28	-	-	-	-
State Grants		-	-	763,625	763,625
Contributions	-	-	-	-	-
Total revenues	587,400	637,994	674,975	1,593,546	1,413,625
Expenditures:					
Economic Development	67,225	91,053	182,239	245,026	250,000
Other Contractual Services	7,195	7,655	13,080	200,000	250,000
General Government Appropriations	-	212,500	-	913,625	913,625
Capital Outlay	-	-	-	-	-
Total expenditures	74,420	311,208	195,319	1,358,651	1,413,625
Excess of revenues over (under) expenditures	512,980	326,786	479,656	234,895	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	(10,000)	(10,000)	(10,000)	-	-
Transfers from (to) General Fund	(10,000)	(10,000)	(10,000)	-	-
Excess of revenues and other sources over (under) expenditures and other uses	502,980	316,786	469,656	234,895	-
Projected fund balance, beginning of year	1,931,503	2,434,482	2,751,269	3,220,926	3,455,821
Projected fund balance, end of year	2,434,482	2,751,269	3,220,926	3,455,821	3,455,821

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
4 & 5 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	59,890	60,192	60,329	59,762	60,800
Miscellaneous:					
Interest	29	6,122	6,699	5,483	6,000
Other	-	-	-	-	-
Total revenues	59,919	66,314	67,028	65,245	66,800
Expenditures:					
Current:					
Capital Outlay		126,000	-	66,800	66,800
Total expenditures		126,000	-	66,800	66,800
Excess of revenues over (under) expenditures	-	(59,686)	67,028	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues over (under) expenditures	59,919	(59,686)	67,028	(1,555)	-
Projected fund balance, beginning of year	213,470	273,389	213,703	280,731	279,177
Projected fund balance, end of year	273,389	213,703	280,731	279,177	279,177

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	75,669	76,122	76,385	75,803	76,500
Miscellaneous:					
Interest	26	5,532	8,546	7,552	7,500
Total revenues	75,695	81,654	84,931	83,355	84,000
Expenditures:					
Current:					
Capital outlay	-	160,000	-	84,000	84,000
Total expenditures	-	160,000	-	84,000	84,000
Excess of revenues over (under) expenditures	75,695	(78,346)	84,931	(645)	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues over (under) expenditures	75,695	(78,346)	84,931	(645)	-
Projected fund balance, beginning of year	502,480	578,175	499,828	584,759	584,114
Projected fund balance, end of year	578,175	499,828	584,759	584,114	584,114

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
State Gasoline Tax, Rebuild Alabama:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	233,836	239,342	258,220	262,956	265,000
Miscellaneous:					
Interest	26	9,447	4,884	4,103	4,000
Total revenues	233,862	248,789	263,104	267,059	269,000
Expenditures:					
Current:					
Capital outlay		175,000	-	479,600	269,000
Total expenditures		175,000	-	479,600	269,000
Excess of revenues over (under) expenditures	233,862	73,789	263,104	(212,541)	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	(400,000)	-	-
Transfers from (to) General Fund	-	-	(400,000)	-	-
Excess of revenues over (under) expenditures	233,862	73,789	(136,896)	(212,541)	-
Projected fund balance, beginning of year	118,499	352,361	426,150	289,254	76,713
Projected fund balance, end of year	352,361	426,150	289,254	76,713	76,713

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Capital Improvement Fund (AL Trust Fund, Grants)					
Revenues:					
Intergovernmental:					
Alabama Trust Fund	284,662	286,488	293,807	290,000	290,000
Grant Funds	-	-	-	-	-
Interest	-	-	-	-	-
Total revenues	284,662	286,488	293,807	290,000	290,000
Expenditures:					
Current:					
Other contractual services	-	-	-	-	-
Capital Outlay-AL Trust Fund		120,929	216,738	307,332	290,000
Capital Outlay-Grant Funds	-	-	-	-	-
Total expenditures	-	120,929	216,738	307,332	290,000
Excess of revenues over (under) expenditures	284,662	165,559	77,069	(17,332)	-
Other financing sources (uses):					
Transfers In	-	-	-	-	-
Transfers Out-AL Trust Fund	(200,000)	-	-		-
Transfers Out-Grant Funds	-	-	-	-	-
Transfers from (to) Other Funds	(200,000)	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	84,662	165,559	77,069	(17,332)	-
Projected fund balance, beginning of year	1,398,521	1,483,183	1,648,742	1,725,811	1,708,479
Projected fund balance, end of year	1,483,183	1,648,742	1,725,811	1,708,479	1,708,479

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Workman's Compensation Insurance:					
Operating revenues:					
Charges for Insurance	498,218	475,883	362,612	354,148	375,000
Operating expenses:					
Insurance Claims and expenses	231,061	167,308	296,679	274,741	328,025
Operating income	267,157	308,575	65,933	79,407	46,975
Nonoperating revenues:					
Interest	3,761	3,057	13,527	79,875	60,000
Operating transfer in (out)				(159,282)	(106,975)
Change in net assets	270,918	311,632	79,460	-	-
Net assets, beginning of year	3,517,334	3,788,252	4,099,884	4,179,344	4,179,344
Net assets, end of year	3,788,252	4,099,884	4,179,344	4,179,344	4,179,344

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Health Insurance Fund:					
Operating revenues:					
Charges for Insurance	4,481,419	4,591,628	4,701,601	5,600,887	5,600,000
Operating expenses:					
Insurance Claims and expenses	4,107,525	4,881,708	4,741,136	6,343,153	6,401,050
Operating income	373,894	(290,080)	(39,535)	(742,266)	(801,050)
Nonoperating revenues:					
Interest	76	12,582	23,446	6,699	6,500
Operating transfer in (out)	-	289,069	-	159,281	794,550
Change in net assets	373,970	11,571	(16,089)	(576,286)	-
Net assets, beginning of year	1,862,076	2,236,046	2,247,617	2,231,528	1,655,242
Net assets, end of year	2,236,046	2,247,617	2,231,528	1,655,242	1,655,242

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Sportsplex Fund:					
Revenues:					
Miscellaneous:					
Interest	24,947	114,226	182,809	641,971	401,188
Contributions	100,000	100,000	100,000	100,000	100,000
Total revenues	124,947	214,226	282,809	741,971	501,188
Expenditures:					
Current:					
Bldg & Imp Repair/Maint				-	-
Appropriation for Justice Center Additions	358,835	356,706	357,875	358,519	358,519
Other		5,007	-	-	-
Capital Outlay		4,819,271	20,566,894	1,035,293	-
Total expenditures	358,835	5,180,984	20,924,769	1,393,812	358,519
Excess of revenues over (under) expenditures	(233,888)	(4,966,758)	(20,641,960)	(651,841)	142,669
Other financing sources (uses):					
Transfers from Governmental Funds	5,187,874	5,432,696	33,368,318	10,505,777	-
Transfers to Governmental Funds (Debt)	(1,663,695)	(1,665,708)	(7,146,006)	(14,634,216)	(142,669)
Other financing sources (uses)	3,524,179	3,766,988	26,222,312	(4,128,439)	(142,669)
Excess of revenues and other sources over (under) expenditures and other uses	3,290,291	(1,199,770)	5,580,352	(4,780,280)	-
Projected fund balance, beginning of year	15,849,580	19,139,870	17,940,100	23,520,452	18,740,172
Projected fund balance, end of year	19,139,870	17,940,100	23,520,452	18,740,172	18,740,172

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	29,466	36,689	337,332	101,184	65,000
Other	(194,676)	164,064	-	-	-
Total revenues	(165,209)	200,754	337,332	101,184	65,000
Expenditures:					
Current:	9,890	10,043	10,915	10,000	25,000
Excess of revenues over (under) expenditures	(175,099)	190,711	326,417	91,184	40,000
Other financing sources (uses):					
Transfers from General Fund	39,158	30,123	46,578	60,000	60,000
Transfers to General Fund	(19,474)	(22,947)	(34,835)	(50,000)	(35,000)
Transfers from (to) General Fund	19,684	7,176	11,743	10,000	25,000
Excess of revenues and other sources over (under) expenditures and other uses	(155,418)	197,886	338,160	101,184	65,000
Projected fund balance, beginning of year	1,549,163	1,393,746	1,591,633	1,929,793	2,030,977
Projected fund balance, end of year	1,393,746	1,591,633	1,929,793	2,030,977	2,095,977

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	6	-	-	-	-
Contributions	-	-	7,794	1,000	1,000
Total revenues	6	-	7,794	1,000	1,000
Expenditures:					
Contractual Services	519	540	570	1,000	1,000
Capital Outlay	-	-	-	-	-
Excess of revenues over (under) expenditures	(513)	(540)	7,224	-	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(513)	(540)	7,224	-	-
Projected fund balance, beginning of year	248	(265)	(805)	6,419	6,419
Projected fund balance, end of year	(265)	(805)	6,419	6,419	6,419

City of Opelika

Annual Budget

Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
HUD Entitlement Grant Fund Program Years 2021-2025:					
Revenues:					
Intergovernmental:					
Federal grants	249,532	141,122	224,445	562,541	311,369
Miscellaneous:					
Other	5,512	-	-	-	-
Total revenues	255,044	141,122	224,445	562,541	311,369
Expenditures:					
Current:	247,917	154,151	224,677	517,533	279,647
Capital Outlay:	-	-	-	-	-
	247,917	154,151	224,677	517,533	279,647
Excess of revenues over (under) expenditures	7,127	(13,029)	(232)	45,008	31,722
Other financing sources (uses):					
Transfers from General Fund	-	-	5,643	-	-
Transfers to General Fund	-	-	(6,285)	-	-
Transfers from (to) General Fund	-	-	(642)	-	-
Excess of revenues and other sources over (under) expenditures and other uses	7,127	(13,029)	(874)	45,008	31,722
HUD Entitlement Grant Fund Program Years 2021-2025:					
Projected fund balance, beginning of year	3,553	10,680	(2,349)	(3,223)	41,785
Projected fund balance, end of year	10,680	(2,349)	(3,223)	41,785	73,507

City of Opelika

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Capital Projects Funds

The Opelika Corrections Fund is used to account for Special Court Costs and Fees which were enacted in 2009.

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	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Opelika Corrections Fund:					
Revenues:					
Fines and forfeits:					
Public safety:					
Fines and costs	114,866	113,569	97,321	100,000	125,000
Interest	321	4,433	14,472	17,734	12,000
Total revenues	115,187	118,002	111,793	117,734	137,000
Expenditures:					
Current:					
Salary & Benefits	-	-	55,183	58,770	65,184
Operating Supplies & Expense	8,636	9,286	174,055	172,649	171,000
Building & Equip. Maintenance	462	-	-	3,351	5,000
Other Contractual Services	47,696	87,648	70,947	150,000	200,000
Capital Outlay	-	-	77,720	104,525	-
Total expenditures	56,794	96,934	377,905	489,295	441,184
Excess of revenues over (under) expenditures	58,393	21,068	(266,112)	(371,561)	(304,184)
Other financing sources (uses):					
Transfers from (to) General Fund	-	-	-	17,254	-
Excess of revenues and other sources over (under) expenditures and other uses	58,393	21,068	(266,112)	(354,307)	(304,184)
Projected fund balance, beginning of year	1,025,542	1,083,935	1,105,003	838,892	484,585
Projected fund balance, end of year	1,083,935	1,105,003	838,892	484,585	180,401

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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

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Enterprise Funds:	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Opelika Power Services:					
Electric Utility Fund:					
Operating revenues:					
Charges for services	47,930,658	48,617,281	50,357,072	46,038,747	47,230,500
Operating expenses:					
Power purchased	32,740,831	32,373,886	29,882,344	32,042,000	29,400,000
Depreciation	2,745,009	2,844,861	3,004,727	3,229,000	3,000,000
Personnel services	2,890,374	3,570,248	3,635,768	4,495,019	5,374,601
Other	4,293,278	5,103,499	5,937,973	6,529,458	4,216,481
Services provided by other funds	249,707	218,810	218,810	218,810	254,999
Total operating expenses	42,919,199	44,111,304	42,679,622	46,514,287	42,246,081
Operating income	5,011,459	4,505,976	7,677,450	(475,540)	4,984,419
Nonoperating revenues (expenses):					
Interest revenues	261,442	943,395	1,048,518	988,000	500,000
Miscellaneous revenues	2,193,339	1,451,044	760,652	1,335,123	1,491,000
Sale of fixed assets	13,148	58,019	315,500	25,000	25,000
Interest expense and fiscal charges	(1,108,974)	(1,053,645)	(996,700)	(2,098,214)	-
Other revenues	19,472	15,426	1,766	1,672	1,672
Total nonoperating revenue (expenses)	1,378,427	1,414,239	1,129,736	251,581	2,017,672
Income before operating transfers	6,389,886	5,920,215	8,807,186	(223,959)	7,002,091

City of Opelika
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	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Opelika Power Services:					
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	1,127,205	835,447	1,349,686	2,211,000	800,000
To other funds	(3,507,588)	(3,500,000)	(4,000,000)	(4,000,000)	(4,000,000)
	(2,380,383)	(2,664,553)	(2,650,314)	(1,789,000)	(3,200,000)
Change in net assets	4,009,502	3,255,661	6,156,876	(2,012,959)	3,802,091
Net Assets, beginning of year	54,217,272	58,226,774	61,482,435	67,639,311	65,626,352
Projected Retained Earnings/Net Assets	58,226,774	61,482,435	67,639,311	65,626,352	69,428,443

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	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Opelika Power Services:					
Telecommunications Fund:					
Operating revenues:	-	-	-	-	-
Operating expenses:	-	-	-	-	-
Operating income	-	-	-	-	-
Nonoperating revenues (expenses):					
Miscellaneous revenues	150	-	25	-	-
Revenue Sharing	103,695	409	-	36,536	-
Interest expense and fiscal charges	(232,372)	(168,321)	(73,077)	-	-
Total nonoperating revenues (expenses)	(128,527)	(167,912)	(73,052)	36,536	-
Income before operating transfers	(128,527)	(167,912)	(73,052)	36,536	-
Opelika Power Services:					
Telecommunications Fund:					
Operating transfers in (out):					
From other funds	1,351,322	1,988,748	2,828,938	2,828,938	-
To other funds	-	-	-	(36,561)	-
Net income (Loss)	1,222,794	1,820,835	2,755,885	2,828,913	-
Net Assets, beginning of year	(122,064)	(7,405,636)	(5,584,800)	(2,828,913)	(0)
Net Assets, end of year	1,100,730	(5,584,800)	(2,828,913)	(0)	(0)

*The Telecommunications Business was sold to Point Broadband, LLC, on November 8, 2018.

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	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	5,480,342	5,933,602	6,490,073	6,265,631	6,255,000
Operating expenses:					
Depreciation	1,166,925	1,265,702	1,475,549	1,636,316	1,612,535
Personnel services		-	-	-	-
Other	2,024,180	2,241,177	2,138,872	2,849,646	3,480,080
Services provided by other funds	91,494	101,405	101,405	101,405	113,020
Total operating expenses	3,282,599	3,608,284	3,715,826	4,587,367	5,205,635
Operating income	2,197,743	2,325,318	2,774,247	1,678,264	1,049,365
Nonoperating revenues (expenses):					
Interest revenues	163	17,605	50,607	66,297	40,000
Miscellaneous revenues	12,653	248,802	(2,431)	17	-
Sale of fixed assets	4,769	-	6,250	-	-
Interest expense and fiscal charges	(35,768)	(14,087)	-	-	-
Other expenses				-	-
Total nonoperating revenues (expenses)	(18,183)	252,320	54,426	66,314	40,000

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	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
1965 Sewer System Fund:					
Income before operating transfers	2,179,560	2,577,639	2,828,673	1,744,578	1,089,365
Operating transfers in (out):					
Capital Contributions	472,906	1,358,801	1,371,196	-	-
From general fund	-	-	-	-	-
	472,906	1,358,801	1,371,196	-	-
Net income (Loss)	2,652,465	3,936,441	4,199,869	1,744,578	1,089,365
Net Assets, beginning of year	40,024,199	42,676,664	46,613,105	50,812,974	52,557,552
Projected Net Assets, end of year	42,676,664	46,613,105	50,812,974	52,557,552	53,646,917

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Fiscal year ending September 30, 2026

	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	4,345,167	4,677,429	5,127,318	5,390,613	5,422,000
Operating expenses:					
Landfill dumping charges	558,388	689,907	739,072	788,761	840,000
Depreciation	284,806	400,225	504,075	606,000	606,000
Personnel services	1,386,464	1,517,002	1,495,996	1,839,895	2,347,882
Other	597,525	585,800	672,062	1,088,926	1,413,244
Services provided by other funds	196,106	232,239	232,239	232,239	250,501
Total operating expenses	3,023,289	3,425,173	3,643,444	4,555,821	5,457,627
Operating income	1,321,878	1,252,256	1,483,874	834,792	(35,627)
Nonoperating revenues (expenses):					
Interest revenues	3,080	56,444	77,028	86,050	85,000
Miscellaneous revenues	17,217	8,027	12,976	19,035	15,500
Sale of fixed assets	38,185	41,000	-	-	-
Grant income	-	-	18,853	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	58,482	105,471	108,857	105,085	100,500
Income before operating transfers	1,380,360	1,357,726	1,592,730	939,877	64,873

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	Actual 2022	Actual 2023	Actual 2024	Projection (July) 2025	Budget 2026
Solid Waste Collection Fund:					
Operating transfers in (out):					
From other funds	-	-	-	-	-
To other funds	-	-	(8,000)	-	-
Net income (Loss) before extraordinary item	1,380,344	1,357,726	1,584,730	939,876	64,873
Extraordinary loss	-	-	-	-	-
Net income (Loss)	1,380,344	1,357,726	1,584,731	939,877	64,873
Net Assets, beginning of year	3,851,822	5,232,166	6,589,893	8,174,624	9,114,501
Net Assets, end of year	5,232,166	6,589,893	8,174,624	9,114,501	9,179,374

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Capital Outlay Section

City of Opelika

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Capital outlay:

	Resurfacing	Capital Outlay
General Fund:		
Capital outlay - equipment, improvements and projects (exhibit A)	$ -	$ 4,061,368
Traffic Light Improvement Project		$ 1,500,000
Resurfacing and Roadway Improvements	$ 3,000,000	$ 3,000,000
Road and Bridge Construction	$ -	$ 8,644,766
ADA Sidewalk Compliance Project	$ -	$ 1,500,000
Total General Fund Capital Outlay		$ 18,706,134
Special Funds Capital Outlay:		
State Gasoline Tax 4 & 5 cent, Fund 9	$ 66,800	$ 66,800
State Gasoline Tax 7 cent, Fund 10	$ 84,000	$ 84,000
Alabama Trust Fund Tax, Fund 11	$ 290,000	$ 290,000
State Gasoline Tax (2019), Fund 12	$ 269,000	$ 269,000
Sportsplex Fund, Fund 55	$ -	$ -
Total Special Funds Capital Outlay		$ 709,800
Total General Fund, Special Funds & Capital Projects Fund Capital Outlay		$ 19,415,934
Total Resurfacing	$ 3,709,800	

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Capital outlay:

	Capital Outlay
Enterprise Funds:	
Electric Utility Fund:	
Land and Buildings	$ 365,000
Trucks & Equipment	$ 925,000
Construction	$ 6,000,000
Total electric Utility Fund fixed assets and system expansion	$ 7,290,000
1965 Sewer System Fund:	
Land and Improvements to System	$ 2,200,000
Trucks & Equipment	$ 900,000
Total 1965 Sewer System Fund fixed assets and system expansion	$ 3,100,000
Solid Waste Collection Fund:	
Land and Buildings	$ 50,000
Trucks & Equipment	$ 750,000
Total Solid Waste Collection Fund fixed assets	$ 800,000
Total City of Opelika Capital Outlay	$ 30,605,934

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Human Resources Section

City of Opelika

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Human Resources Section:

	Budgeted Positions	
	Full Time	Part Time
General Fund:		
General Government:		
Mayor:		
Mayor	1	
Administrative Asst to Mayor	1	
City Attorney:		
City Attorney	1	
Deputy City Attorney	1	
Legal Secretary	1	
Administration:		
City Administrator	1	
Legislative		
City Clerk	1	
Council Members		5
Other:		
Purchasing/Revenue:		
Purchasing/Revenue Manager	1	
Assistant Purchasing/Revenue Manager	1	
Revenue Assistant	2	
Revenue License & Tax Examiner	1	
Buyer I & II	2	
Stores Manager	1	
Building Service Worker	1	
Community Relations:		
Community Relations Officer	1	
Community Relations Specialist	1	

City of Opelika
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Human Resources Section:

	Budgeted Positions	
	Full Time	Part Time
General Fund (continued):		
General Government (continued):		
Other (continued):		
Accounting:		
Controller/Treasurer	1	
Assistant Controller	1	
Senior Accountant	1	
Accountant	1	
Accountant - Payroll Specialist	1	
Accounting Technician I & II	3	
Information Technology:		
Chief Information Officer/Chief Information Security Officer	1	
Assistant Chief Information Officer/CISO	1	
Administrative Assistant	1	
GIS Associate	2	
Geographic Info Officer	1	
GIS Intern		1
IT Technical Specialist I & II	2	
IT Infrastructure Engineer	1	
Senior Systems Architect/Project Manager	1	
Solutions Architect	1	
Systems Administrator	1	
Systems Analyst I & II	2	
Judicial:		
Municipal Court Clerk/Court Admin	1	
Municipal Court Clerk	1	
Court Magistrate	4	
Senior Probation Officer	1	
Probation Officer	1	

City of Opelika

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Human Resources Section:

	Budgeted Positions	
	Full Time	Part Time
General Fund (continued):		
General Government (continued):		
Other (continued):		
Human Resources Administration:		
Human Resources Director	1	
Assistant Human Resources Director	1	
Sr. Human Resources Analyst	1	
Human Resources Analyst	1	
Human Resources Administrative Assistant	1	
Planning:		
Planning Director	1	
Assistant Planning Director	1	
Community Development Administrator	1	
Planning and Zoning Technician	1	
Principal Planner	1	
Planner	1	
Public Safety:		
Police:		
Chief of Police	1	
Assistant Chief of Police	1	
Police Major	1	
Administrative Coordinator	1	
Building Service Worker	2	
Commnity Relations Administrator	1	
Commnity Relations Specialist	1	
Intelligence Analyst & Digital Forensic Examiner	1	
Evidence Technician	2	

City of Opelika

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Human Resources Section:

	Budgeted Positions	
	Full Time	Part Time
General Fund (continued):		
Public Safety (continued):		
Police:		
Police Captain	2	
Police Lieutenant	8	
Police Officer	73	
Police Sergeant	16	
Police Records Clerk	2	
OPD Training Coordinator		1
Supply Clerk	1	
Social Work Coordinator	1	
Social Work Case Mgmt Asst. or I & II	2	
Police School Resource Officers		2
Police Safety Cadets, full or part-time	6	
Communications Operator	16	
Fire:		
Fire Chief	1	
Administrative Coordinator	1	
Deputy Fire Chief	1	
Sergeant	18	
Battalion/Assistant Fire Chief	3	
Fire Captain/Lieutenant	18	
Fire Inspector	1	
Fire Fighter	48	
HazMat Coordinator/AO	1	
Captains-Admin	1	
Lieutenant-Admin	1	
Battalion Chief-Admin	2	

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Human Resources Section:

	Budgeted Positions	
	Full Time	Part Time
General Fund (continued):		
Public Works:		
Highways and Streets:	ESG	
Other:		
Administration:	ESG	
Cemetery:	ESG	
Automotive shop:	ESG	
Building maintenance:	ESG	
Inspection:		
Chief Building Inspector	1	
Building Inspector	6	
Permit Technician	3	
Grounds Maintenance:	ESG	
Engineering:		
City Engineer	1	
Assistant City Engineer	1	
Administrative Assistant	1	
ADA Compliance Officer	1	
Stormwater Engineering Coordinator	1	
Engineering Technician	1	
Graduate Engineer	1	
Registered Land Surveyor	1	

City of Opelika

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Human Resources Section:

	Budgeted Positions Full Time	Budgeted Positions Part Time
General Fund (continued):		
Health:		
Animal Control:		
Animal Control Officer	1	
Code Compliance:		
Sr. Code Compliance Officer	1	
Code Compliance Officer	3	
Culture and Recreation:		
Parks and Recreation:		
Parks and Recreation Director	1	
Assistant Parks & Recreation Director	1	
Sportsplex Manager	1	
Administrative Coordinator	1	
Adult Activities Coordinator	1	
Aquatics Coordinator	1	
Athletics Coordinator	1	
Assistant Athletics Coordinator	1	
Building Service Worker	6	
Center Supervisor	3	
Fitness Coordinator	1	
Fitness Trainer	1	
Head Swim Coach	1	
Assistant Swim Coach	1	
Maintenance Coordinator	1	
Marketing Membership Coordinator	1	
Parks and Recreation Area Manager	2	
West Ridge Area Manager	1	
Parks and Recreation Center Assistant	2	

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Human Resources Section:

	Budgeted Positions	
	Full Time	Part Time
General Fund (continued):		
Culture and Recreation:		
Parks and Recreation:		
Programs & Special Activities Coordinator	1	
Membership Coordinator/Support Worker	1	
Receptionist	3	
Recreation Customer Service Rep	2	
Springvilla Manager	1	
Tennis Professional	1	
Tumbling Manager	1	
Part Time Temporary		Employment Service
Library:		
Library Director	1	
Assistant Library Director	1	
Building Service Worker	1	
Programming & Outreach Coordinator	1	
Youth Services Librarian	1	
Adult Services Librarian	1	
Digital Services Librarian	1	
Community Relations Specialist	1	
Library Assistant I, II	5	
Library Technician	2	
Youth Specialist	1	
Economic Development:		
Economic Development Director	1	
Administrative Assistant	1	
Economic Development Project Manager Workforce Development	1	
Economic Development Sr. Project Manager	1	
Total Governmental Funds employees	374	9

City of Opelika

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Human Resources:

	Budgeted Positions	
	Full Time	Part Time
Enterprise Funds:		
Opelika Power Services:		
Electric Utility Fund:		
Opelika Power Services Director	1	
Opelika Power Services Assistant Director	1	
Administrative Coordinator	1	
Foreman, Lineman and Apprentices & Groundman	18	
Distribution Engineering Rep	2	
Sr Electronics Technician	1	
Electronics Technicians	2	
Line Superintendent	1	
Distribution Systems Engineer	1	
Warehouse Manager	1	
Warehouse Technician	1	
Senior Network Engineer	1	
Customer Service:		
Manager of Admin Services	1	
Customer Service Representative I/II	3	
Senior Customer Service Representative	1	
Senior Utility Billing Technician	1	
Workflow Coordinator	1	
Total Electric Utility Fund employees	38	0

City of Opelika

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Human Resources:

	Budgeted Positions	
	Full Time	Part Time
Enterprise Funds:		
1965 Sewer System Fund:	ESG	
Total 1965 Sewer System Fund employees	ESG	
Solid Waste Collection Fund:		
Environmental Services Director	1	
Solid Waste Superintendent	1	
Office Administrator	1	
Knuckleboom/Motor Vehicle/Refuse Operators	17	
Refuse Equipment Operator - Street Sweeper	1	
Litter Crew Lead	1	
Dispatcher	1	
Solid Waste Worker	3	
Solid Waste Collection Fund Recycling:		
Knuckleboom/Refuse Equip Operator	1	
Total Solid Waste Employees	27	0
Total Enterprise Funds employees	65	0
Total City of Opelika employees	439	9

City of Opelika

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Exhibit A

Capital Requests FY 2026 General Fund

Department	Description	Amount
Planning	Ford Maverick Truck	$ 30,000
Planning	Plotter	$ 15,000
Info Tech	Cisco Renewal/Cameras	$ 120,000
Info Tech	IoT Applications/Smart City	$ 225,000
Info Tech	Cybersecurity	$ 100,000
Info Tech	Firmware encrytion/Mgmt	$ 100,000
Info Tech	2026 GIS Imagry	$ 140,000
Info Tech	AI/GPU Servers	$ 200,000
Police	Mororola Radios	$ 274,932
Police	Night Vision Headsets	$ 250,000
Fire	Staff Vehicle x 2	$ 125,000
Fire	AED Sentinnel Monitoring	$ 62,000
Fire	Turnouts	$ 50,000
Fire	Radios	$ 80,000
Fire	SCBA Mask Communicate	$ 178,800
Inspections	Ford Maverick Truck	$ 30,000
Comm Rel	Signs	$ 150,000
Engineering	Veterans/Thomason	$ 8,644,766
Engineering	Traffic Lights	$ 1,500,000
Engineering	Sidewalks	$ 1,500,000
Engineering	Roads	$ 1,500,000
Engineering	Street Resurfacing	$ 1,500,000
ESG	Public Works	$ 1,930,636
		$ 18,706,134