

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

RESOLUTION NO. ___-2002

ADOPTION OF ANNUAL BUDGET FOR 2002-2003

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, 2002, and ending September 30, 2003, 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 to employees and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2002.
- (7) That the Mayor is hereby authorized to increase appropriated amounts of the various funds by the amount of any unbudgeted payment, contract or bid for which the Council of the City of Opelika, Alabama, by resolution, ordinance or notation in the minutes of the Council meetings has

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indicated approval.

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

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

(10) That the Mayor is hereby authorized to adjust the budget as necessary to purchase fixed assets (Capital Outlay) which have a cost of less than \$5,000. 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 \$5,000 for any budgeted fixed asset (Capital Outlay). Provided this adjustment shall not increase total budgeted expenditures.

ATTEST:

Robert G. Shuman
City Clerk - Treasurer

J. Jerry Teel, President
Opelika City Council

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August 1, 2002

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, 2003, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

BUDGETARY PROCESS

During the first week of May, the Finance Department prepares the revenue forecast for the next year and issues instructions for budget preparation to each department within the government. The instructions issued by the Finance Department are prepared in accordance with guidelines set by the Mayor. Each department head submits his budget request to the Finance Department during the month of June. The Finance Department reviews each request for completeness and compliance with budget instructions and generally accepted accounting principals. The Mayor, as she determines necessary, reviews and adjusts each department's budget requests. In August, the Mayor presents her proposed budget to the City Council. The City

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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 32,000) the home of Alabama's largest university, Auburn University. The two cities combined, serve the employment, health care, shopping, and entertainment needs of a six county region.

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2003. 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, 2003, 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.

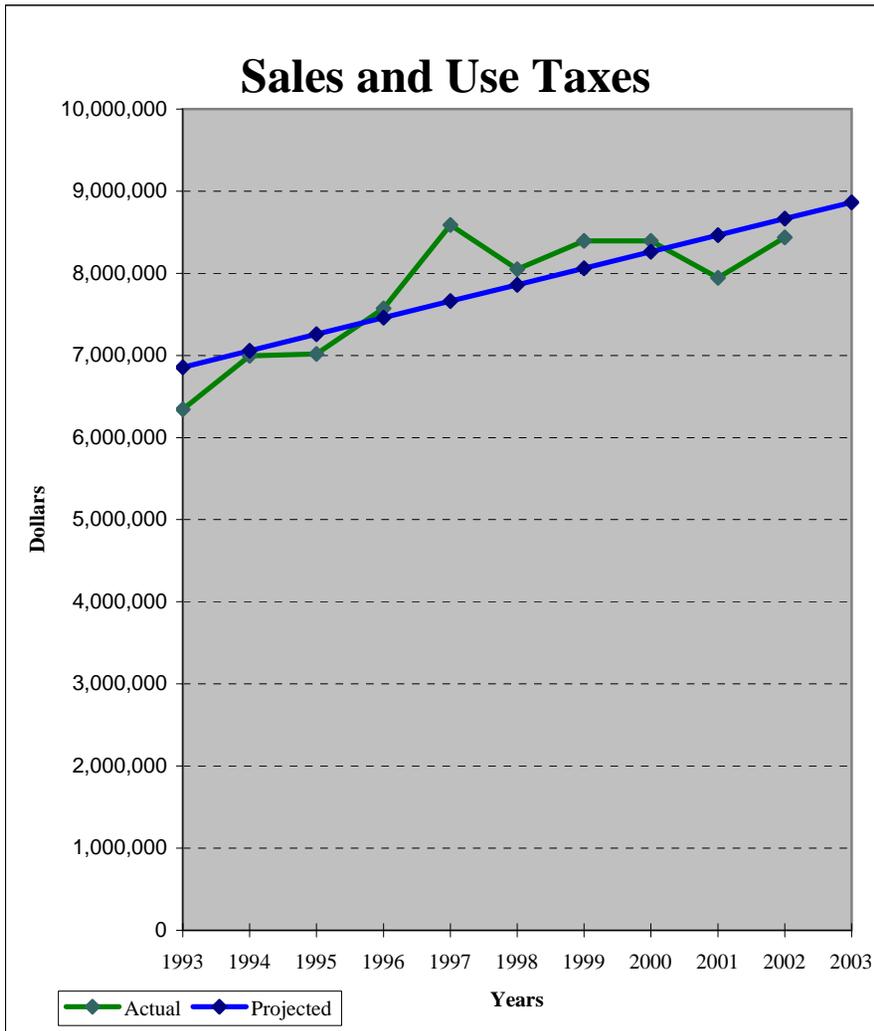
A private company collects Opelika's general sales and use tax. Each month the private company sends Opelika its portion of the sales and use tax collections minus an administrative fee. The sales and use tax revenue forecast for fiscal year ending September 30, 2003, is \$8,700,000. This is an increase of .55 percent over the previous year's forecast and 3.13% over the current year's updated forecast.

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

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Year	Sales Tax ** Actual	Projected	Sales Tax ** Actual % Increase
1993	6,344,379	6,856,895	
1994	6,993,078	7,057,748	10.22%
1995	7,017,870	7,258,601	0.35%
1996	7,571,435	7,459,453	7.89%
1997	8,587,956	7,660,306	13.43%
1998	8,051,456	7,861,159	-6.25%
1999	8,394,848	8,062,011	4.26%
2000	8,394,417	8,262,864	-0.01%
2001	7,945,884	8,463,717	-5.34%
2002 *	8,436,000	8,664,570	6.17%
2003		8,865,422	5.09%
Less: Manual Adjustment 2003		-165,422	
		8,700,000	3.13%
Projection			8,700,000
Projection rounded			8,700,000
Previous year's projection			8,652,000
Percent increase (decrease) from previous year's projection			0.55%

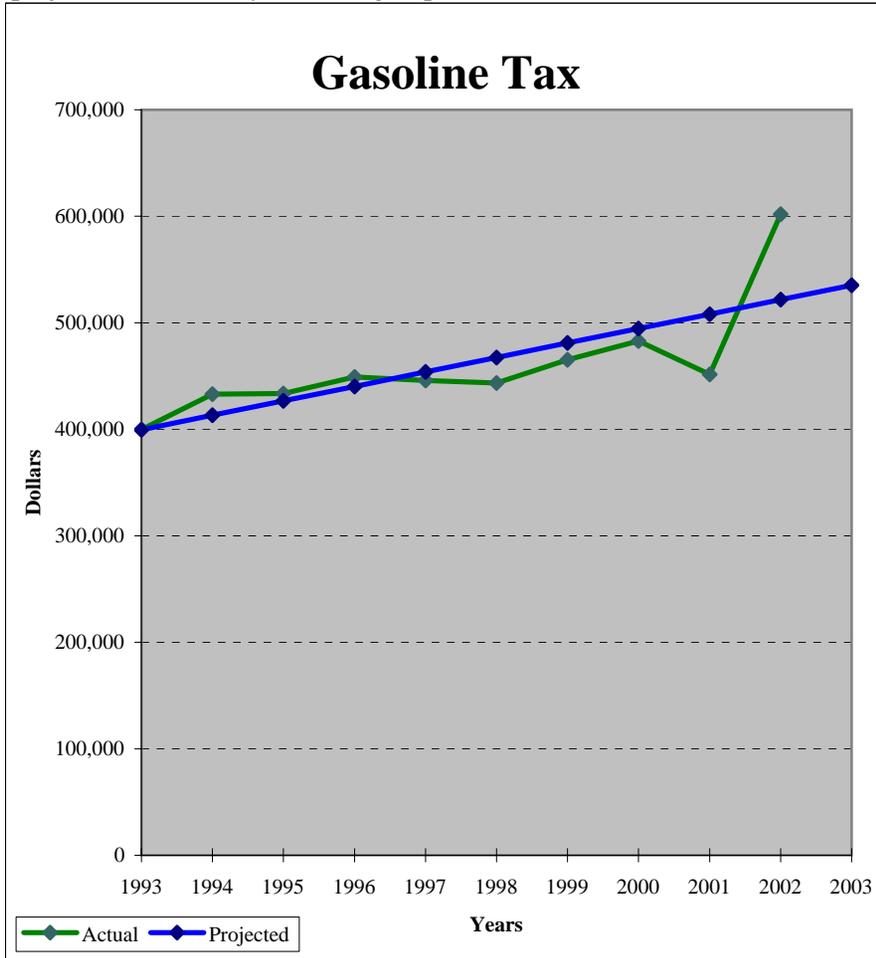
* Revised Sales and use tax projection based on March 2002.

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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, 2003, is \$611,000. This is a 1.99 percent increase over the current year's updated forecast.



Year	Gasoline Tax **		Gasoline Tax ** Actual % Increase
	Actual	Projected	
1993	399,923	399,525	
1994	432,951	413,104	8.26%
1995	433,707	426,683	0.17%
1996	449,051	440,262	3.54%
1997	445,695	453,841	-0.75%
1998	443,389	467,421	-0.52%
1999	465,172	481,000	4.91%
2000	482,971	494,579	3.83%
2001	451,451	508,158	-6.53%
2002 *	602,000	521,738	33.35%
2003		535,317	-11.08%
Add: Manual Adjustment 2003		78,683	
2003		614,000	1.99%
Projection			614,000
Projection rounded to nearest thousand			614,000
Previous year's projection			443,000
Percent increase or -decrease from previous year's projection			38.60%

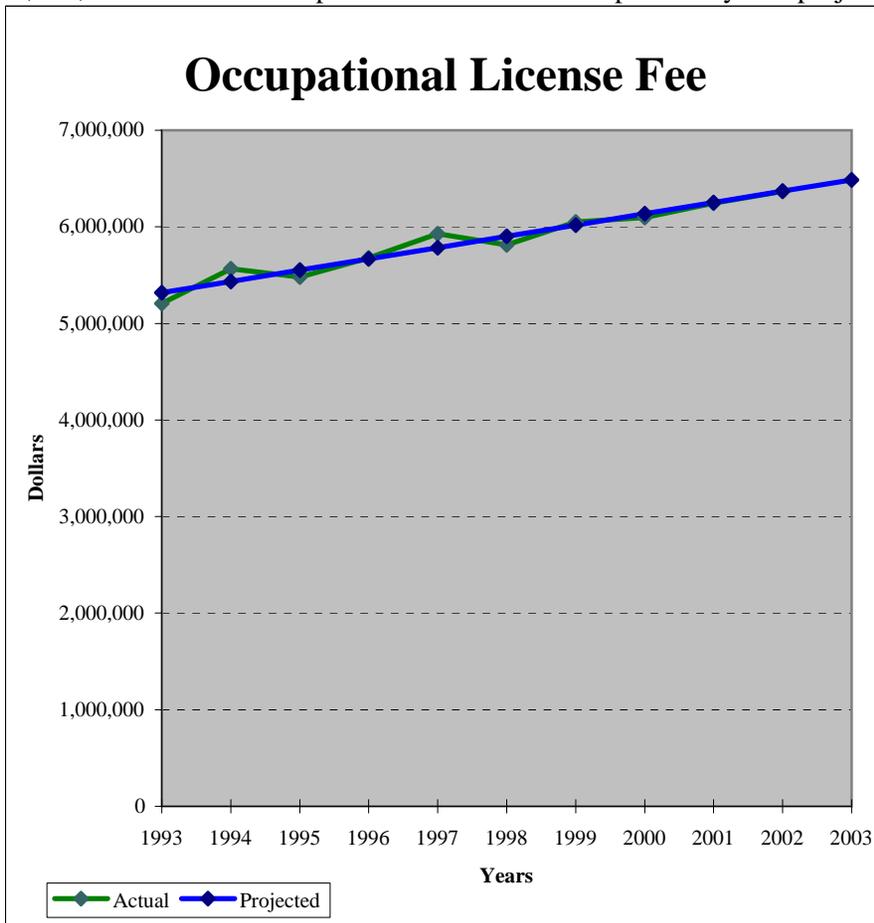
* Revised Gasoline tax projection based on March 2002.

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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, 2003, is 6,486,000. This is a 0.84 percent increase over the previous year's projection.



Year	Occupation Fee **		Occupation Fee ** Actual % Increase
	Actual	Projected	
1993	5,207,250	5,317,360	
1994	5,566,164	5,434,236	6.89%
1995	5,481,008	5,551,111	-1.53%
1996	5,676,888	5,667,987	3.57%
1997	5,927,850	5,784,862	4.42%
1998	5,814,490	5,901,738	-1.91%
1999	6,048,845	6,018,613	4.03%
2000	6,097,080	6,135,489	0.80%
2001	6,245,427	6,252,365	2.43%
2002 *	6,368,000	6,369,240	1.96%
2003		6,486,116	1.85%
Projection			6,486,116
Projection rounded to nearest thousand			6,486,000
Previous year's projection			6,432,000
Percent increase or -decrease from previous year's projection			0.84%

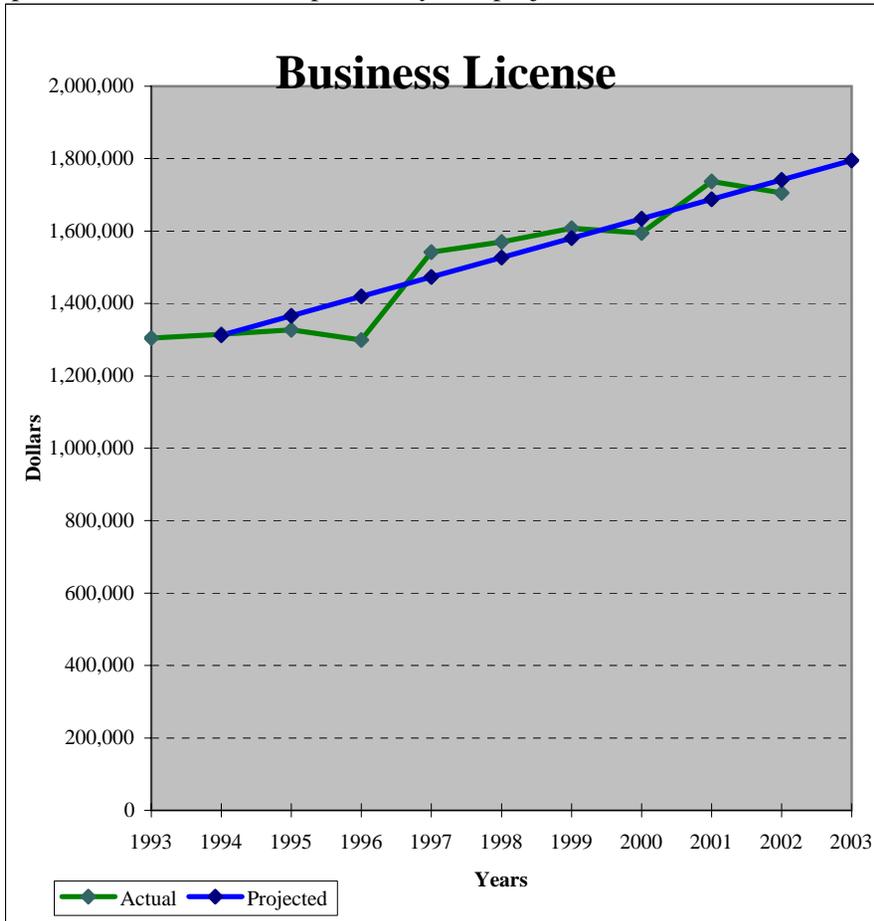
* Revised Occupation fee projection based on March 2002.

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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, 2003, is 1,762,000. This is a 2.44 percent increase over the previous year's projection.



Year	Business License Actual	Projected	Business License Actual % Increase
1993	1,304,350		
1994	1,314,517	1,312,140	0.78%
1995	1,326,890	1,365,824	0.94%
1996	1,298,743	1,419,508	-2.12%
1997	1,541,651	1,473,192	18.70%
1998	1,569,734	1,526,876	1.82%
1999	1,607,813	1,580,560	2.43%
2000	1,594,352	1,634,244	-0.84%
2001	1,737,290	1,687,928	8.97%
2002 *	1,705,000	1,741,612	-1.86%
2003		1,795,296	5.30%
Less: Manual Adjustment		-33,296	
2003		1,762,000	3.34%
Projection			1,762,000
Projection rounded to nearest thousand			1,762,000
Previous year's projection			1,720,000
Percent increase or -decrease from previous year's projection			2.44%

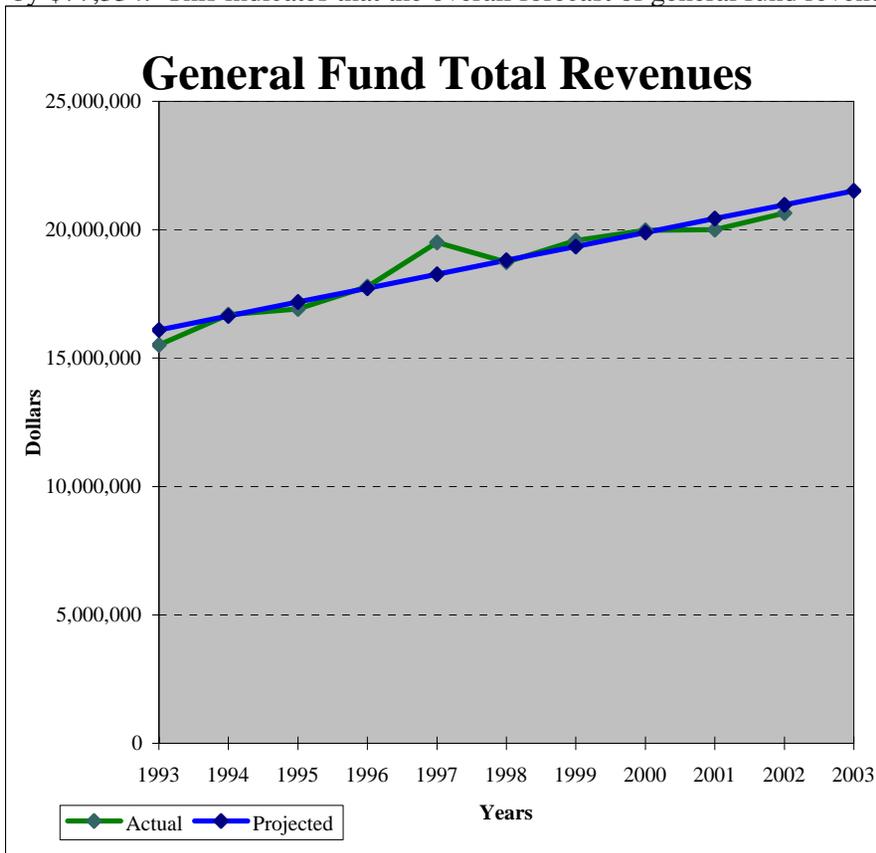
* Revised Business License projection based on March 2002.

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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, 2001, actual amounts and/or the fiscal year ending September 30, 2002, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2003, is 21,437,866. This is a 2.64 percent increase over the previous year's forecast. Linear regression was used to check the reasonableness of the total general fund revenue forecast. The regression differed from the forecast by \$77,334. This indicates that the overall forecast of general fund revenues appears reasonable.



Year	Revenues		Revenues
	Actual	Projected	Actual % Increase
1993	15,509,371	16,098,088	
1994	16,694,267	16,639,799	7.64%
1995	16,920,549	17,181,510	1.36%
1996	17,777,727	17,723,222	5.07%
1997	19,504,679	18,264,933	9.71%
1998	18,736,429	18,806,644	-3.94%
1999	19,581,494	19,348,355	4.51%
2000	19,976,669	19,890,066	2.02%
2001	20,003,699	20,431,777	0.14%
2002 *	20,653,000	20,973,489	3.25%
2003		21,515,200	4.17%
			-100.00%
Projection			21,515,200
Projection rounded to nearest thousand			21,515,000
Previous year's projection			21,002,000
Percent increase or -decrease from previous year's projection			2.44%

* Revised Total Revenue projection based on March 2002.

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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.)

	2001-2002 <u>Forecast</u>	2002-2003 <u>Forecast</u>	2002-2003 <u>Regression</u>	2002-2003 <u>Difference</u>
Total revenues excluding interest	20,887,360	21,437,866	21,515,200	77,334
Interest revenue	515,000	350,000	350,000	-
	<u>21,402,360</u>	<u>21,787,866</u>	<u>21,865,200</u>	<u>77,334</u>
				<u>0.35%</u>
2002-2003 total revenue forecast including interest				<u>21,787,866</u>
2001-2002 total revenue forecast including interest				<u>21,402,360</u>
Percent increase or -decrease over the previous year's forecast				<u>1.80%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2003, is \$61,000. This is a 7.01 percent increase over the previous year's projection. This projection is based on actual revenues of \$61,418, and \$59,732, in fiscal years 2000 and 2001 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, 2003, is \$95,000. This is a 6.74 percent increase over the previous year's projection. This projection consists of seven cent gasoline tax revenues, petroleum inspection fees, and interest income. The seven cent gasoline tax projection is based on actual revenues of 86,796, and 86,366, in fiscal years 2000 and 2001 respectively.

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The Electric Utility Fund (Light and Power), electric sales, purchased power adjustment, and power cost forecast is based on five year linear regression analysis. The results of the regression analysis is compared to actual results in previous years to determine reasonableness of the gross profit percentage.

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

	<u>Budget 2003</u>	<u>Budget 2002</u>	<u>Actual 2001</u>	<u>Actual 2000</u>	<u>Actual 1999</u>
Electric charges for services	19,487,000	20,083,000	19,442,953	20,052,874	19,514,077
Cost of Power purchased	<u>13,912,000</u>	<u>14,569,200</u>	<u>13,911,850</u>	<u>15,237,459</u>	<u>14,085,938</u>
Electric charges in excess of power purchased	<u>5,575,000</u>	<u>5,513,800</u>	<u>5,531,103</u>	<u>4,815,415</u>	<u>5,428,139</u>
 Cost of power purchased as a percent of electric charges for services	 <u>71.39%</u>	 <u>72.54%</u>	 <u>71.55%</u>	 <u>75.99%</u>	 <u>72.18%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2003, is \$2,799,000. Tap fees are projected to be \$6,000. The estimates reflect a rate increase during 2002 and are based on actual results after the rate increase was enacted. 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, 2003, is \$1,703,000. This is a 4.29 percent increase over the previous year's projection. This projection is based on solid Waste Collection Fund service charge revenue as of March 2002. The

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projection also reflects the effects of a rate increase enacted in the 2002 fiscal year and a projected 5% increase in the spring of 2003.

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,

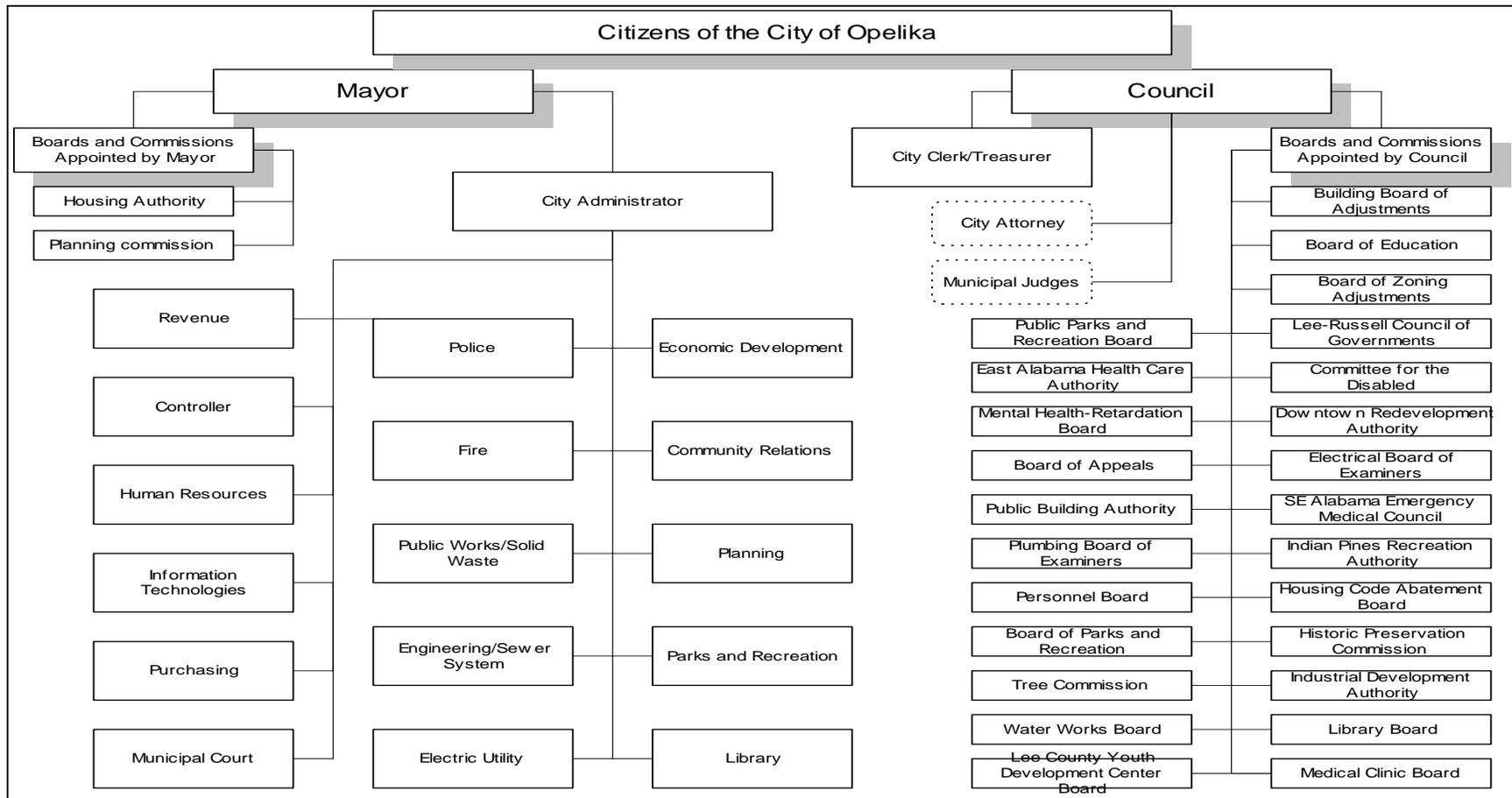
R. Mitchell Price, CPA
Controller

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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

Barbara H. Patton
James J. Teel
Patricia A. Jones
Clarence Harris, Jr.
Cecil G. Fuller
William D. Lazenby
H. Kenneth Wilkes
Gregory K. Morgan
M. Joann Camp
Guy F. Gunter, III
Robert G. Shuman
R. Mitchell Price
Terry M. Moore
John W. Findley, Jr.
Lisa Lumpkin
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.
Robert B. Skelton
Chad E. Newell
Joanne H. Yeager

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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	24,666,966	2,703,331	-	23,989,639	51,359,936
Non-operating revenues				416,000	416,000
Other financing sources	<u>2,422,506</u>	<u>247,025</u>	<u>-</u>	<u>7,000</u>	<u>2,676,531</u>
 Total revenues	 <u>27,089,472</u>	 <u>2,950,356</u>	 <u>-</u>	 <u>24,412,639</u>	 <u>54,452,467</u>
 Departmental expenditures	 17,876,456	 403,447	 -	 21,714,119	 39,994,022
Appropriations	3,448,401				3,448,401
Capital outlay	3,278,890	2,528,909	-		5,807,799
Debt service	5,570,990				5,570,990
Non-operating expenses				345,600	345,600
Transfers-out	<u>247,025</u>	<u>164,000</u>	<u>-</u>	<u>2,221,706</u>	<u>2,632,731</u>
 Total expenditures	 <u>30,421,762</u>	 <u>3,096,356</u>	 <u>-</u>	 <u>24,281,425</u>	 <u>57,799,543</u>
 Total revenues over (under) total expenditures	 (3,332,290)	 (146,000)	 -	 131,214	 (3,347,076)

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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				1,885,000	1,885,000
Grant Proceeds				-	-
Subtract:					
Fixed Assets				427,300	427,300
System Expansion				1,520,914	1,520,914
Debt principal payments				<u>385,000</u>	<u>385,000</u>
Projected increase or (decrease) in funds	(3,332,290)	(146,000)	-	(317,000)	(3,795,290)
Projected fund balance, beginning of year	<u>9,166,455</u>	<u>2,993,872</u>	<u>81,604</u>	<u>9,661,170</u>	<u>21,903,101</u>
Projected fund balance, end of year	5,834,165	2,847,872	81,604	9,344,170	18,107,811

* 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	5,494,759	312,897	126,638	1,123,233	7,057,527
To be paid from designated accounts	<u>(3,332,290)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,332,290)</u>
Undesignated fund balance, end of year	<u>3,671,696</u>	<u>2,534,975</u>	<u>(45,034)</u>	<u>8,220,937</u>	<u>14,382,574</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>4,933,393</u>	<u>-</u>	<u>-</u>	<u>4,797,928</u>	<u>9,731,321</u>
	(1,261,698)	2,534,975	(45,034)	3,423,009	4,651,253

* 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, 2003

Computation of estimated funds available:
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	6,912,452	1,294,790	166,515	8,373,757
Accounts Receivable	2,245,836	145,554	71,222	2,462,612
Due from other funds	33,641	1,029,185	439	1,063,265
Total	9,191,929	2,469,529	238,176	11,899,634
Accounts payable	1,526,142	17,145	27	1,543,314
Due to other funds	8,428	29,221	8,836	46,485
Due to other governments	0	0		0
Accrued payroll	65,550	38,545	54,293	158,388
Bonds payable - current	0	370,000		370,000
Interest payable	0	120,277		120,277
Total	1,600,120	575,188	63,156	2,238,464
Estimated fund available	7,591,809	1,894,341	175,020	9,661,170
Reserves and encumbrances, estimated	226,727	885,862	10,644	1,123,233
Estimated undesignated funds available	7,365,082	1,008,479	164,376	8,537,937
Twenty percent of projected revenues	3,897,400	559,800	340,728	4,797,928

* 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, 2003

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, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	8,394,848	8,394,417	7,945,884	6,135,431	8,700,000
Property:					
Property	1,486,765	1,602,561	4,521,638	1,587,353	4,633,100
Payments in lieu of taxes	29,429	29,663	19,853	3,706	19,000
	<u>1,516,194</u>	<u>1,632,224</u>	<u>4,541,491</u>	<u>1,591,059</u>	<u>4,652,100</u>
Other:					
Gasoline	465,172	482,971	451,451	445,463	614,000
Cigarette	96,871	98,851	110,472	90,074	114,000
Rental	8,163	8,920	7,162	6,325	12,000
Wine	329,433	370,002	314,679	213,364	316,000
	<u>899,639</u>	<u>960,744</u>	<u>883,764</u>	<u>755,226</u>	<u>1,056,000</u>
Total taxes	<u>10,810,681</u>	<u>10,987,385</u>	<u>13,371,139</u>	<u>8,481,716</u>	<u>14,408,100</u>
Special assessments:	5,624	1,835	2,466	7,003	4,000
Licenses and permits:					
Occupational	6,048,845	6,097,080	6,245,427	4,753,241	6,486,000
Business:					
General	1,607,813	1,594,351	1,734,767	1,670,419	1,762,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Lodging	121,902	252,204	213,950	179,828	245,000
Franchise fee	59,926	59,332	65,710	86,332	63,000
	<u>1,789,641</u>	<u>1,905,887</u>	<u>2,014,427</u>	<u>1,936,579</u>	<u>2,070,000</u>
Telecommunication fees	-	39,000	5,000	5,000	7,000
Permits and inspections	137,253	118,395	134,365	118,174	124,000
	<u>137,253</u>	<u>157,395</u>	<u>139,365</u>	<u>123,174</u>	<u>131,000</u>
Total licenses and permits	<u>7,975,739</u>	<u>8,160,362</u>	<u>8,399,219</u>	<u>6,812,994</u>	<u>8,687,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	70,818	90,498	74,657	63,598	83,000
Shared state revenue:					
Bank excise tax	64,184	4,881	121,161	-	64,000
Business privilege tax			65,583	65,658	65,000
State asset forfeiture			26,194	9,690	-
Share of liquor tax profits	43,282	40,098	42,845	31,572	40,000
	<u>107,466</u>	<u>44,979</u>	<u>255,783</u>	<u>106,920</u>	<u>169,000</u>
Other:					
Grants	12,862	3,918	43,270	12,007	-
Lee County	8,000	8,000	51,666	24,666	26,666
	<u>20,862</u>	<u>11,918</u>	<u>94,936</u>	<u>36,673</u>	<u>26,666</u>
Total intergovernmental revenue	<u>199,146</u>	<u>147,395</u>	<u>425,376</u>	<u>207,191</u>	<u>278,666</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Charges for services:					
General Government:					
Other	-	-	12,985	66,424	19,000
Public safety:					
City Schools/Housing Authority	22,644	19,500	19,000	-	62,200
Emergency Medical Services	-	-	-	1,500	-
Water Works Board	-	9,063	9,516	75,975	87,000
Other Governments	-	29,270	-	50,000	50,000
Towing, firecalls, Training, EMS	1,825	870	1,480	1,730	2,000
	<u>24,469</u>	<u>58,703</u>	<u>29,996</u>	<u>129,205</u>	<u>201,200</u>
Public Works:					
Clearing and grading - other	-	-	40,075	9,668	-
Health:					
Graves and monuments	66,825	77,025	78,875	49,200	76,000
Evergreen Cemetery	3,675	5,600	8,600	3,900	6,000
	<u>70,500</u>	<u>82,625</u>	<u>87,475</u>	<u>53,100</u>	<u>82,000</u>
Culture and recreation:					
Entry fees and concessions	144,444	180,336	184,959	174,903	186,000
	<u>239,413</u>	<u>321,664</u>	<u>355,490</u>	<u>433,300</u>	<u>488,200</u>
Fines and forfeits:					
Public safety:					
Fines and costs	172,833	189,075	269,100	206,666	284,000

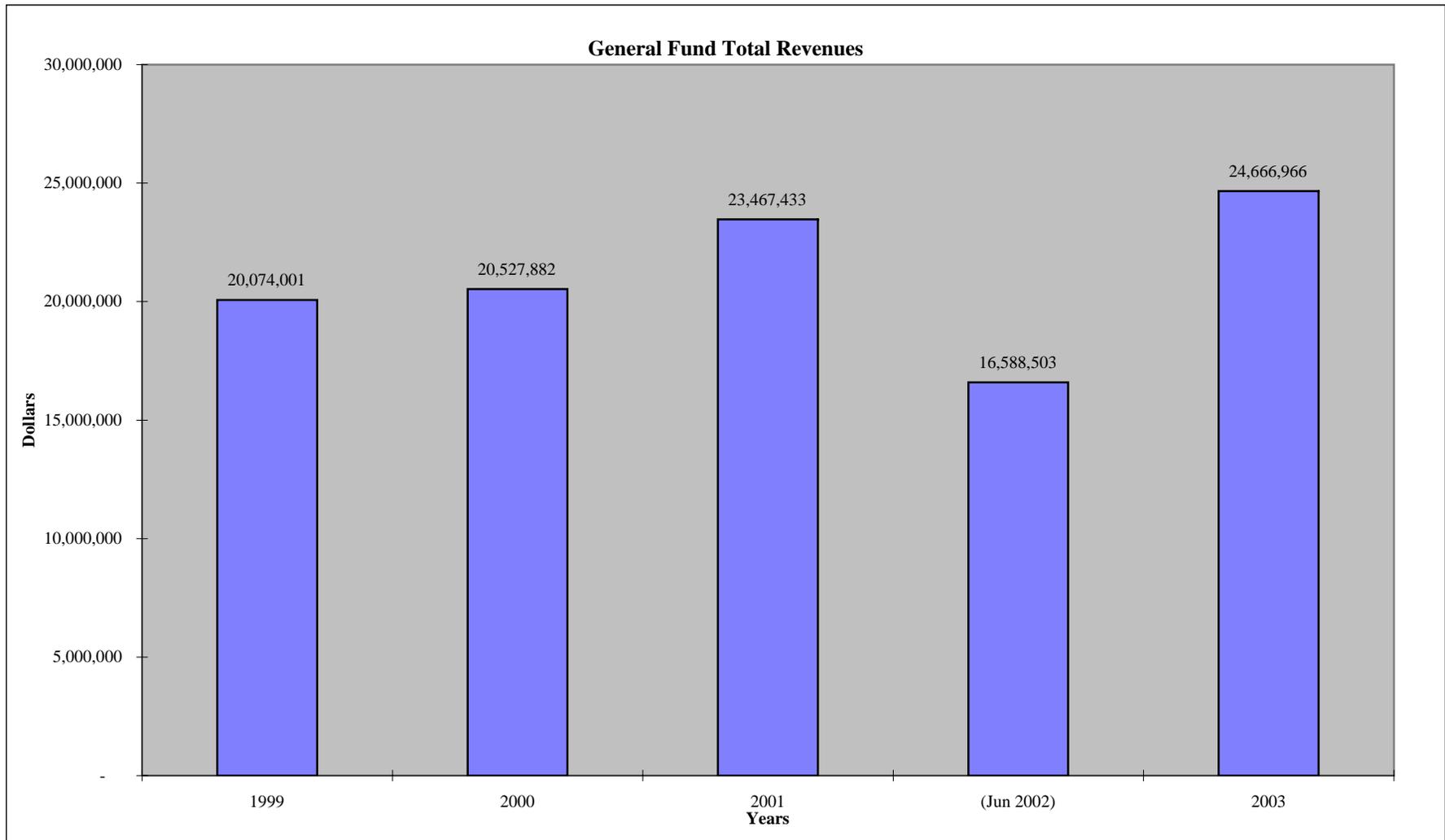
City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Culture and recreation:					
Fines	10,379	10,893	14,554	11,848	-
Total fines and forfeits	183,212	199,968	283,654	218,514	284,000
Miscellaneous revenues:					
Interest earnings	479,646	537,215	464,979	202,918	350,000
Other:					
Rental income	10,560	14,604	41,687	31,965	45,000
Contributions	63,286	37,255	9,130	120,670	12,000
Cemetery lots	35,250	55,150	51,865	31,400	46,000
Miscellaneous	71,444	65,049	62,428	40,832	64,000
Total miscellaneous revenues	180,540	172,058	165,110	224,867	167,000
Total miscellaneous revenues	660,186	709,273	630,089	427,785	517,000
Total revenues	20,074,001	20,527,882	23,467,433	16,588,503	24,666,966

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003



City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	109,697	88,843	92,965	68,624	95,820
Other	32,246	30,630	18,173	8,831	295,545
Total mayor	<u>141,943</u>	<u>119,473</u>	<u>111,138</u>	<u>77,455</u>	<u>391,365</u>
Administration:					
Personal services	45,706	131,423	140,001	104,942	79,769
Other	203,773	191,936	222,244	104,178	152,459
Services provided to other funds	-	(1,000)	(1,800)	(1,350)	(1,800)
Total administration	<u>249,479</u>	<u>322,359</u>	<u>360,445</u>	<u>207,770</u>	<u>230,428</u>
Legislative - City Clerk:					
Personal services	146,281	149,310	138,264	86,555	120,753
Other	160,945	170,316	148,313	166,528	200,256
Services provided to other funds	-	-	-	-	-
Total legislative	<u>307,226</u>	<u>319,626</u>	<u>286,577</u>	<u>253,083</u>	<u>321,009</u>
Other:					
Revenue:					
Personal services	461,040	462,975	509,967	369,184	531,191
Other	(46,202)	(17,402)	(69,759)	(54,349)	85,536

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Services provided other funds	(230,162)	(258,564)	(241,630)	(185,192)	(409,336)
	<u>184,676</u>	<u>187,009</u>	<u>198,578</u>	<u>129,643</u>	<u>207,391</u>
Accounting:					
Personal services	205,297	215,856	227,009	153,016	238,641
Other	66,416	66,293	74,196	47,448	80,950
Services provided other funds	(76,287)	(83,353)	(91,174)	(70,515)	(73,005)
	<u>195,426</u>	<u>198,796</u>	<u>210,031</u>	<u>129,949</u>	<u>246,586</u>
Information Technologies:					
Personal services	216,299	281,865	313,876	235,669	337,143
Other	226,830	242,980	304,478	292,737	355,796
Services provided other funds	(169,143)	(175,498)	(126,144)	(64,286)	(101,133)
	<u>273,986</u>	<u>349,347</u>	<u>492,210</u>	<u>464,120</u>	<u>591,806</u>
Judicial:					
Personal services	131,744	144,269	145,468	114,981	186,295
Other	103,302	111,978	114,135	75,508	140,175
	<u>235,046</u>	<u>256,247</u>	<u>259,603</u>	<u>190,489</u>	<u>326,470</u>
Human Resources administration:					
Personal services	142,110	155,133	162,696	118,493	149,540
Other	21,566	42,556	38,950	21,664	58,125
	<u>163,676</u>	<u>197,689</u>	<u>201,646</u>	<u>140,157</u>	<u>207,665</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

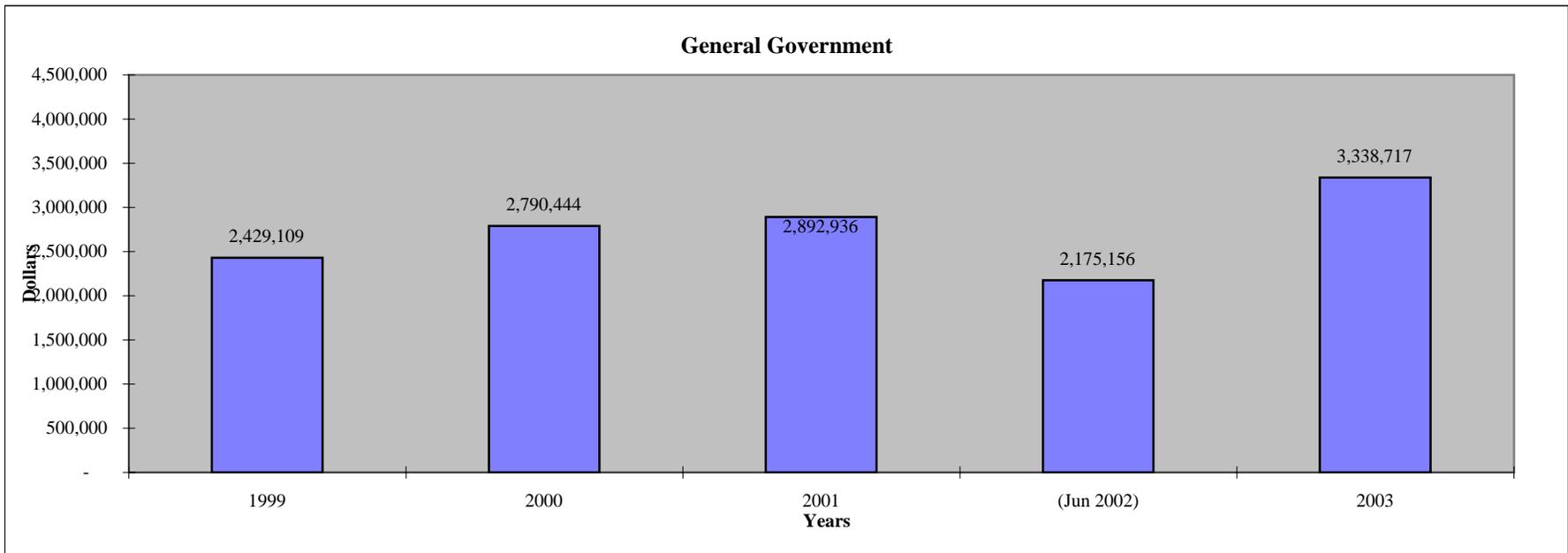
	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Planning:					
Personal services	151,107	188,867	173,188	133,257	201,727
Other	45,004	21,957	24,062	26,543	28,264
Services provided to other fund	-	-	-	-	-
	<u>196,111</u>	<u>210,824</u>	<u>197,250</u>	<u>159,800</u>	<u>229,991</u>
Purchasing:					
Personal services	181,043	180,243	187,752	107,830	157,252
Other	15,670	15,102	14,409	13,837	14,500
Services provided to other fund	(57,082)	(56,685)	(55,968)	(32,094)	(49,205)
	<u>139,631</u>	<u>138,660</u>	<u>146,193</u>	<u>89,573</u>	<u>122,547</u>
Community Relations:					
Personal services	-	43,077	42,905	32,224	47,168
Other	-	22,915	49,411	94,467	106,705
	<u>-</u>	<u>65,992</u>	<u>92,316</u>	<u>126,691</u>	<u>153,873</u>
Nondepartmental:					
Auburn-Opelika Airport	55,659	113,022	35,406	15,782	51,043
Lee County Area Council of Governments	71,250	75,836	73,543	46,894	75,543
Opelika Chamber of Commerce	82,000	84,500	75,000	48,750	62,000
Opelika Industrial Development	100,000	118,064	100,000	67,500	90,000
Lee County Extension Service	10,000	10,000	10,000	7,750	9,000
Main Street, Inc.	18,000	18,000	23,000	12,750	17,000
Downtown Redevelopment Authority	5,000	5,000	5,000	5,000	5,000

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Nondepartmental: (continued)					
Other	-	-	15,000	2,000	-
	341,909	424,422	336,949	206,426	309,586
Total other	1,730,461	2,028,986	2,134,776	1,636,848	2,395,915
Total general government	2,429,109	2,790,444	2,892,936	2,175,156	3,338,717



City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

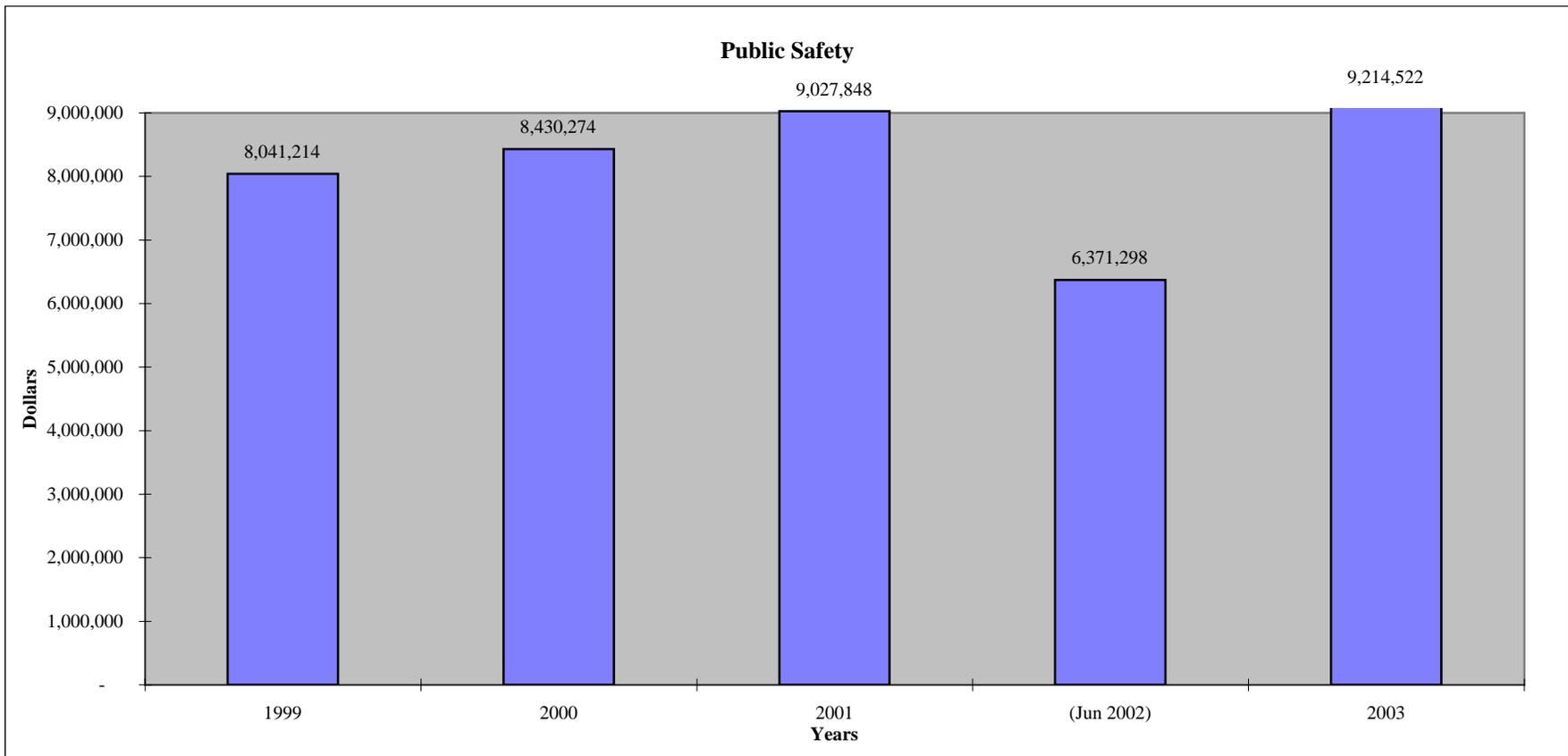
	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Public safety:					
Police:					
Personal services	4,067,881	4,151,807	4,406,431	3,072,352	4,597,404
Other	805,805	880,093	972,814	614,737	855,405
Services provided other funds	-	-	-	-	-
Total police	<u>4,873,686</u>	<u>5,031,900</u>	<u>5,379,245</u>	<u>3,687,089</u>	<u>5,452,809</u>
Fire:					
Personal services	2,576,631	2,830,386	3,012,699	2,246,193	3,070,314
Other	359,397	328,988	388,504	223,966	373,299
Total fire	<u>2,936,028</u>	<u>3,159,374</u>	<u>3,401,203</u>	<u>2,470,159</u>	<u>3,443,613</u>
Other:					
Nondepartmental:					
National Guard	2,000	2,000	2,000	750	1,000
Juvenile Court	15,300	15,300	15,300	7,500	10,000
Lee County Emergency Mgt	31,500	31,500	31,500	19,350	31,500
Emergency Medical Service	182,700	190,200	198,600	186,450	275,600
Circuit Court Attorney	-	-	-	-	-
Total other	<u>231,500</u>	<u>239,000</u>	<u>247,400</u>	<u>214,050</u>	<u>318,100</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Total public safety	8,041,214	8,430,274	9,027,848	6,371,298	9,214,522



City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

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City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Public Works:					
Highways and streets:					
Personal services	545,086	581,521	593,724	383,015	585,566
Other	99,403	131,236	105,633	67,272	149,210
	<u>644,489</u>	<u>712,757</u>	<u>699,357</u>	<u>450,287</u>	<u>734,776</u>
Engineering:					
Personal services	389,689	442,938	440,193	341,280	486,327
Other	79,814	332,462	128,334	297,832	116,350
Services provided to other funds	(23,945)	(39,191)	(28,902)	(7,779)	(14,330)
	<u>445,558</u>	<u>736,209</u>	<u>539,625</u>	<u>631,333</u>	<u>588,347</u>
Other:					
Administration:					
Personal services	182,893	173,675	201,526	145,454	177,379
Other	64,620	80,797	75,803	45,339	93,940
Services provided other funds	(24,751)	(27,435)	(27,278)	(21,489)	(27,190)
	<u>222,762</u>	<u>227,037</u>	<u>250,051</u>	<u>169,304</u>	<u>244,129</u>
Cemetery:					
Personal services	137,095	139,266	130,230	78,492	136,184
Other	36,903	41,150	44,869	32,794	56,240
	<u>173,998</u>	<u>180,416</u>	<u>175,099</u>	<u>111,286</u>	<u>192,424</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

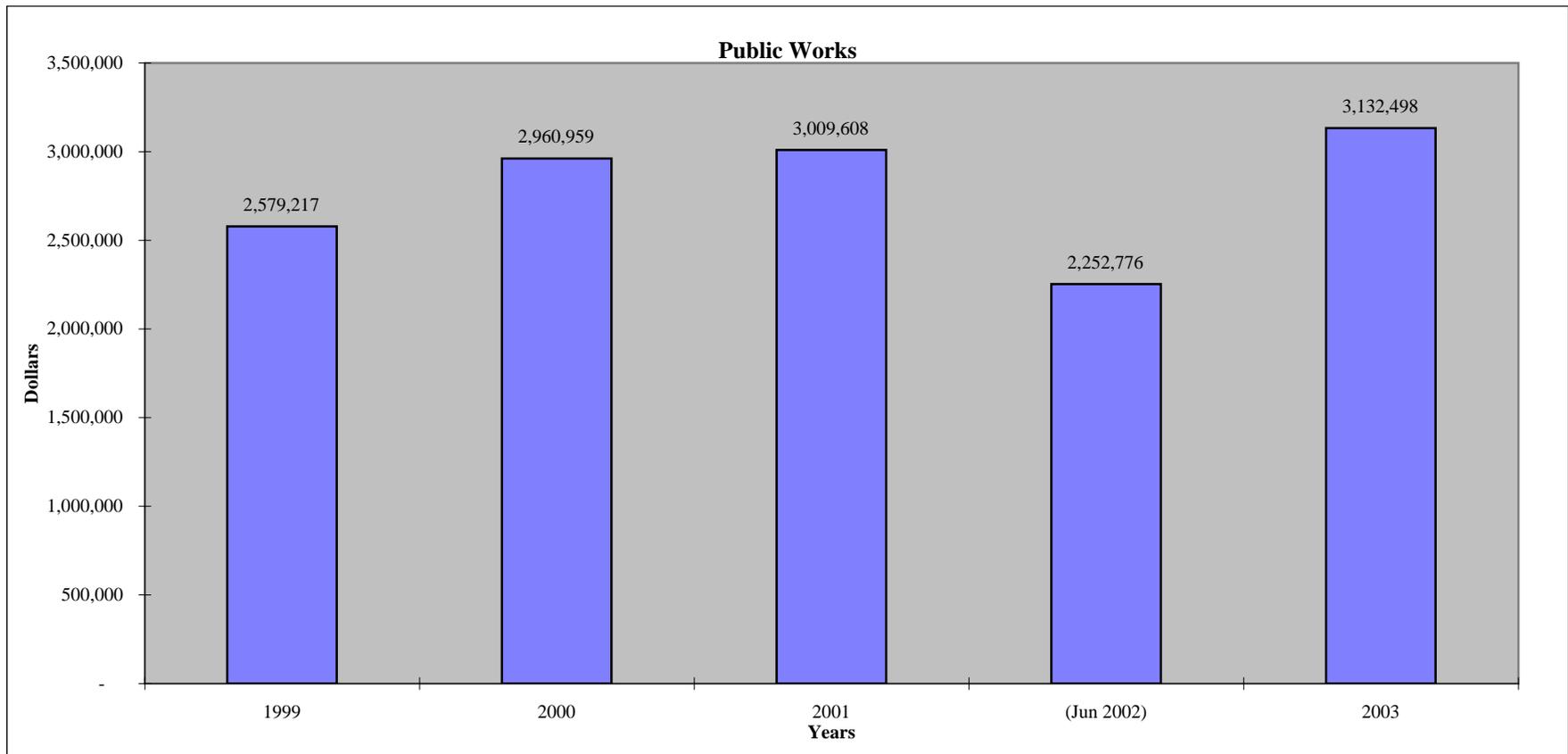
	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Automotive shop:					
Personal services	292,332	307,005	302,754	225,071	322,326
Other	18,939	21,623	27,672	24,306	32,125
	<u>311,271</u>	<u>328,628</u>	<u>330,426</u>	<u>249,377</u>	<u>354,451</u>
Grounds maintenance:					
Personal services	235,372	260,291	257,202	176,404	312,669
Other	160,267	133,482	208,591	128,127	223,300
Services provided other funds	-	-	-	-	-
	<u>395,639</u>	<u>393,773</u>	<u>465,793</u>	<u>304,531</u>	<u>535,969</u>
Building maintenance:					
Personal services	160,405	163,368	173,895	129,644	195,441
Other	22,507	34,643	151,704	30,339	67,275
	<u>182,912</u>	<u>198,011</u>	<u>325,599</u>	<u>159,983</u>	<u>262,716</u>
Inspection:					
Personal services	184,278	164,554	204,418	166,700	200,686
Other	18,310	19,574	19,240	9,975	19,000
	<u>202,588</u>	<u>184,128</u>	<u>223,658</u>	<u>176,675</u>	<u>219,686</u>
Total other	<u>1,489,170</u>	<u>1,511,993</u>	<u>1,770,626</u>	<u>1,171,156</u>	<u>1,809,375</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Total public works	2,579,217	2,960,959	3,009,608	2,252,776	3,132,498



City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

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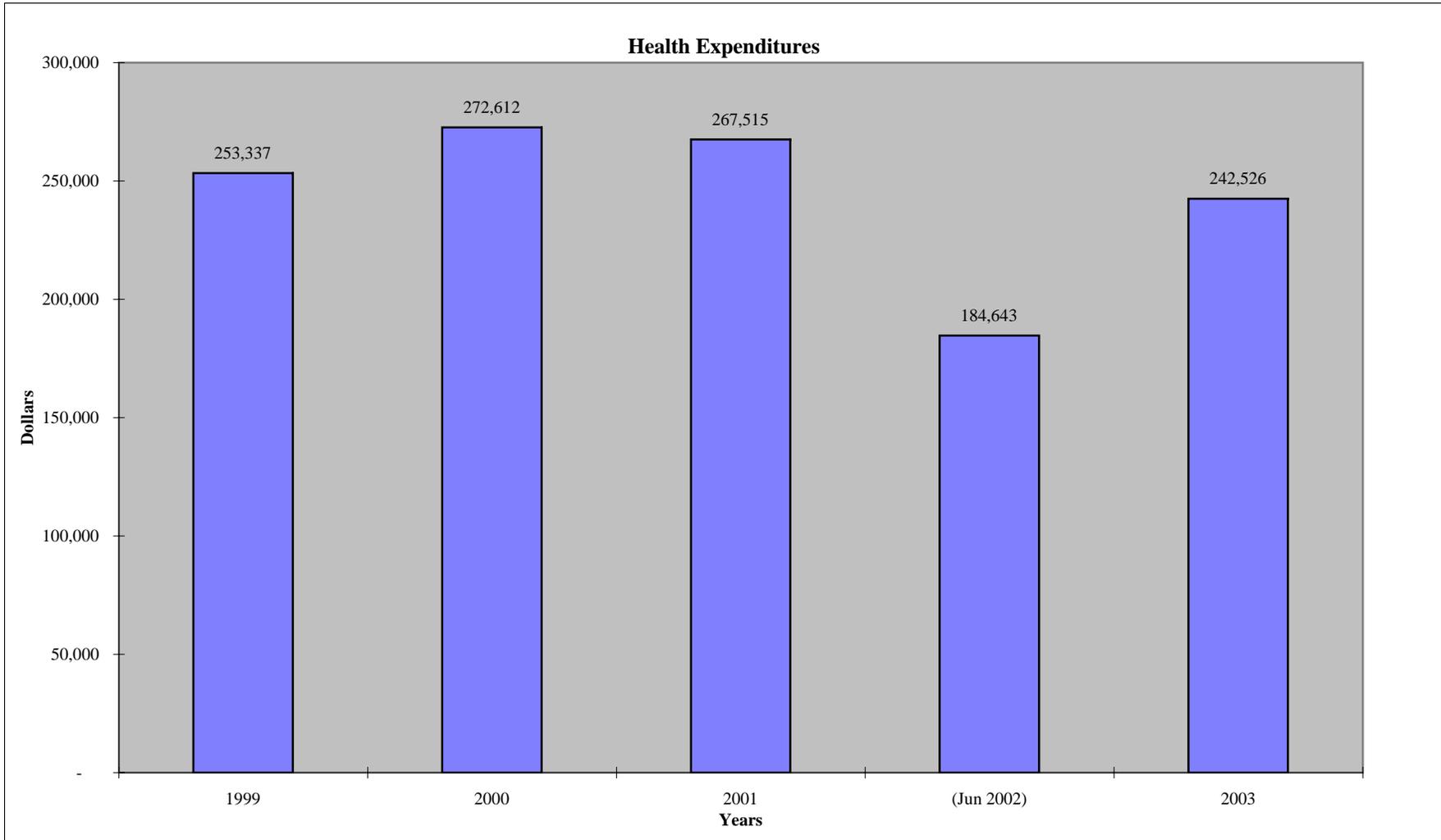
City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Health:					
Animal control:					
Personal services	23,317	14,502	26,572	19,625	28,271
Other	3,966	2,085	4,702	1,890	7,040
	<u>27,283</u>	<u>16,587</u>	<u>31,274</u>	<u>21,515</u>	<u>35,311</u>
Other:					
Nondepartmental:					
Public health	50,004	50,004	50,004	33,750	45,000
Mental health	50,000	50,000	50,000	33,750	45,000
Substance abuse	50,000	50,000	50,000	33,750	45,000
East Alabama Regional Solid Waste Dispos	5,633	9,389	7,511	5,633	7,511
Valley Haven School	2,500	2,500	2,500	1,500	1,000
Lee County Humane Society	53,417	59,332	58,280	51,820	51,404
Sickle Cell	1,500	1,500	1,500	1,125	1,500
Child care alliance	5,000	5,000	5,000	1,800	1,800
Coroner	-	-	-	-	9,000
Other	8,000	28,300	11,446	-	-
	<u>226,054</u>	<u>256,025</u>	<u>236,241</u>	<u>163,128</u>	<u>207,215</u>
Total health	<u>253,337</u>	<u>272,612</u>	<u>267,515</u>	<u>184,643</u>	<u>242,526</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003



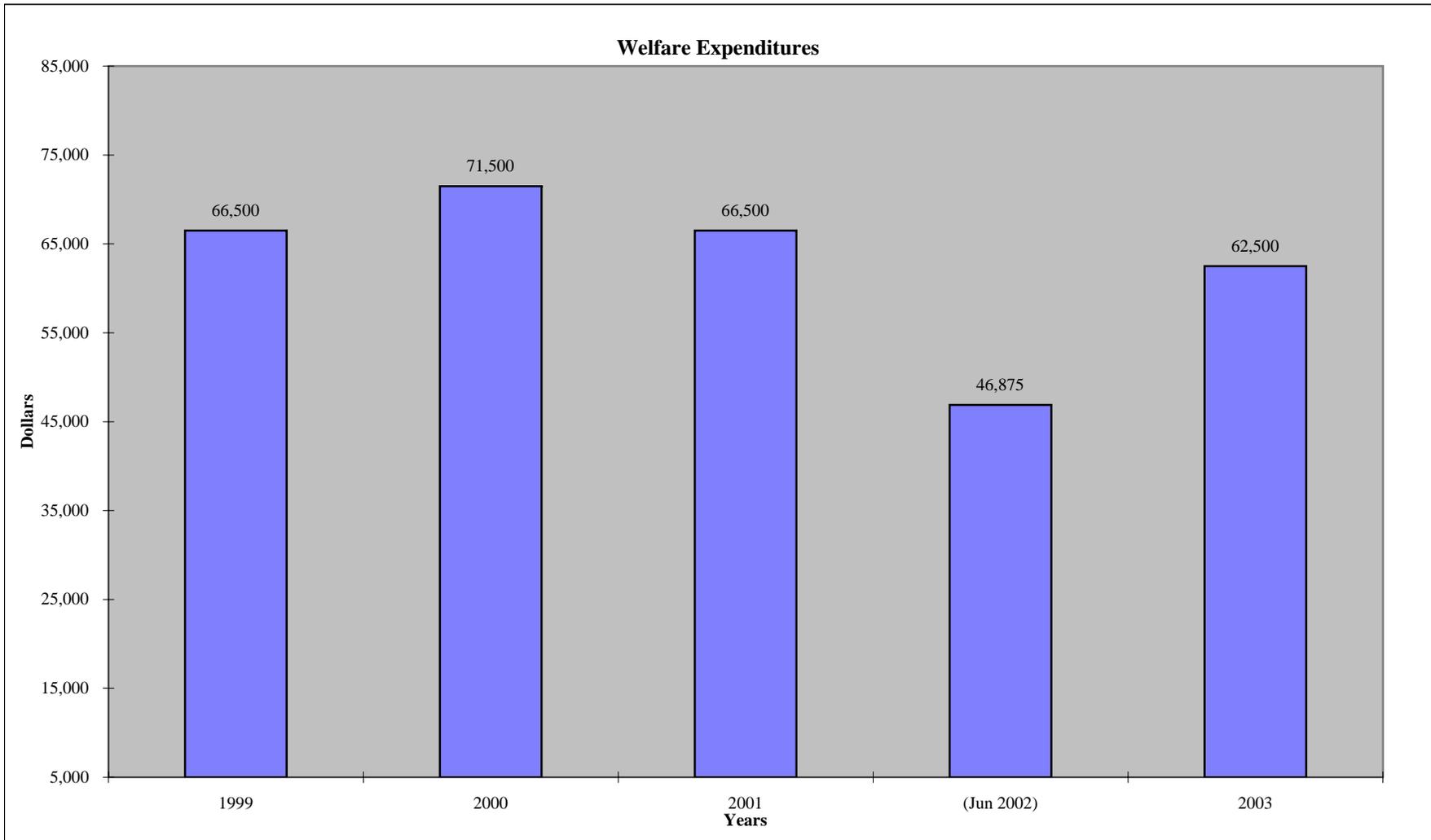
City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	2,500	5,500	2,500	1,875	2,500
Lee County Youth Development	35,000	36,000	35,000	24,000	32,000
East Alabama Task force for Battered Women	-	-	-	-	-
Boys and Girls Club	10,000	11,000	10,000	7,500	10,000
Council on Human Relations	19,000	19,000	19,000	13,500	18,000
East Alabama Food Bank	-	-	-	-	-
Child Advocacy Center	-	-	-	-	-
Total welfare	66,500	71,500	66,500	46,875	62,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003



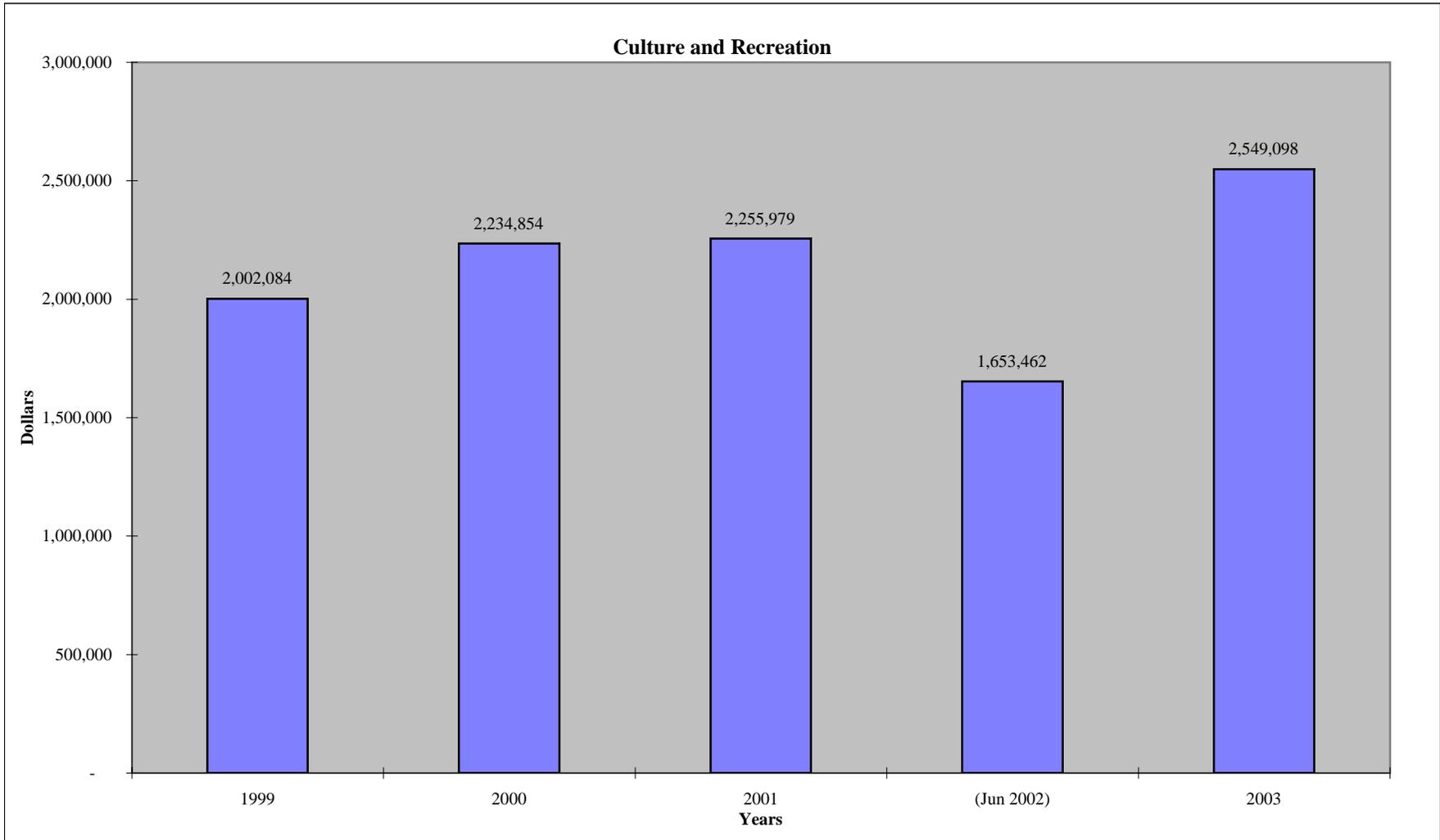
City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Culture and recreation:					
Parks and recreation:					
Personal services	966,186	1,085,513	1,109,898	812,550	1,310,066
Other	638,476	715,618	695,625	503,317	777,591
Total parks and recreation	1,604,662	1,801,131	1,805,523	1,315,867	2,087,657
Library:					
Personal services	238,975	252,769	270,899	197,307	311,493
Other	106,447	127,954	127,557	95,288	98,948
Total library	345,422	380,723	398,456	292,595	410,441
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	10,000	11,000	10,000	10,000	10,000
Arts Association (Depot)	10,000	10,000	10,000	10,000	10,000
Museum of East Alabama	25,000	25,000	25,000	18,000	24,000
	52,000	53,000	52,000	45,000	51,000
Total culture and recreation	2,002,084	2,234,854	2,255,979	1,653,462	2,549,098

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003



City of Opelika

Annual Budget

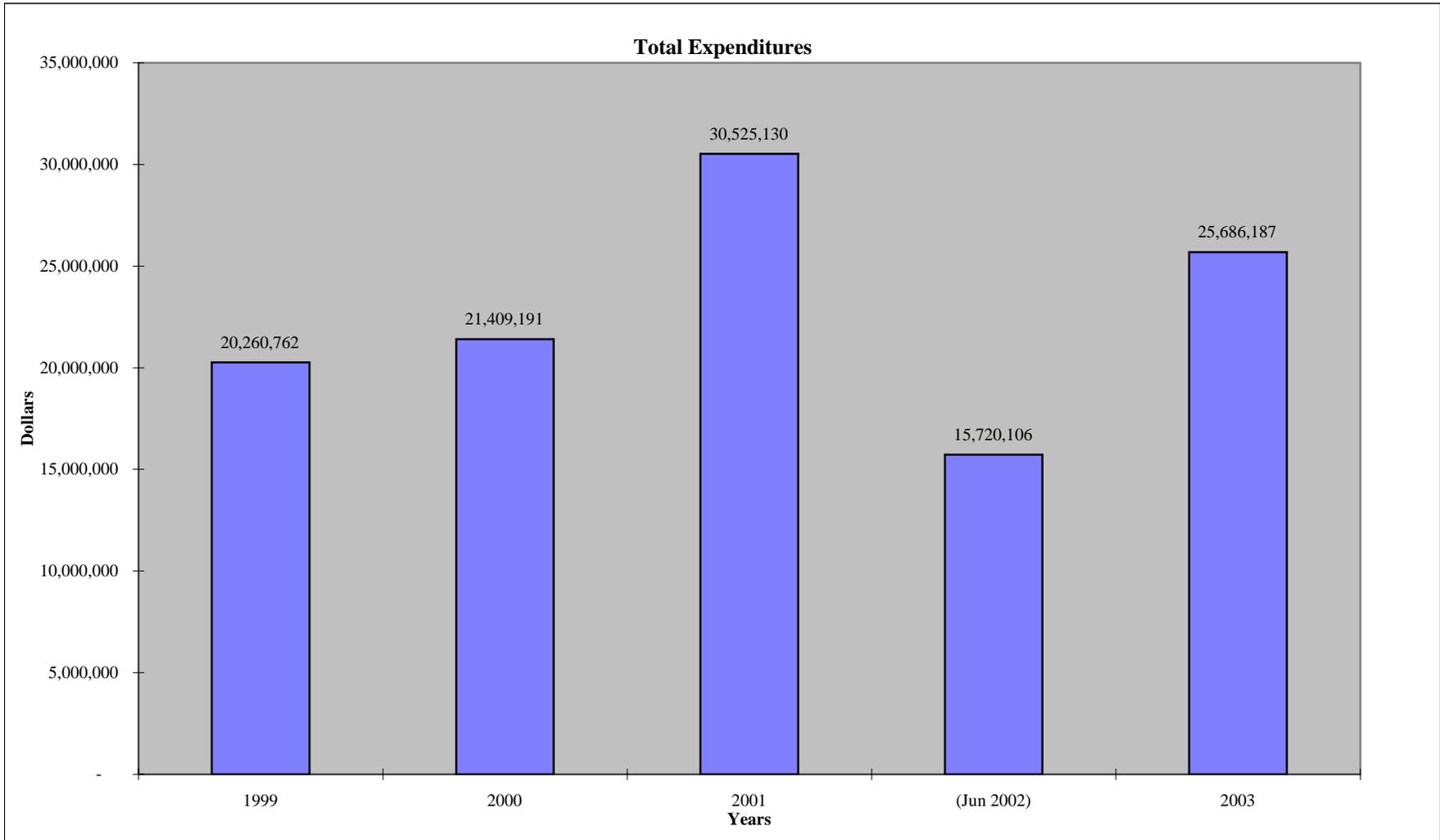
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Economic development:					
Personal services	109,175	129,681	167,059	136,064	199,596
Other	47,209	55,239	68,244	51,414	85,400
Total economic development	156,384	184,920	235,303	187,478	284,996
Education:	1,700,000	1,700,000	9,747,250	1,276,000	2,500,000
Total current expenditures	17,227,845	18,645,563	27,502,939	14,147,688	21,324,857
Capital outlay:	1,818,179	1,748,166	1,776,510	630,416	3,278,890
Debt service:					
Issue cost and Trustee fees	-	21,939	153,299	21,939	20,000
Principal	560,171	324,460	403,064	329,790	472,543
Interest	654,567	669,063	689,318	590,273	589,897
	1,214,738	1,015,462	1,245,681	942,002	1,082,440
Total expenditures	20,260,762	21,409,191	30,525,130	15,720,106	25,686,187
Excess of revenues over (under) expenditures	(186,761)	(881,309)	(7,057,697)	868,397	(1,019,221)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003



City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Other financing sources (uses):					
Proceeds from General Long-Term Debt	451,181	-	7,690,511	-	-
Sales of fixed assets	897,836	29,699	34,673	21,840	30,000
Transfers from Electric Utility Fund	1,081,555	1,973,427	1,623,728	1,494,438	2,221,706
Transfers from 1965 Sewer Fund	-	-	-	-	-
Transfers from Solid Waste Collection	-	-	-	-	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	10,782	13,096	13,180	-	18,000
Transfers from Community Development Fund	-	-	-	-	-
Transfers from General Long-Term Debt	358,912	2,633	991	212	152,800
Transfers to Capital Projects Fund	(124,000)	-	-	-	-
Transfers to Community Development Fund	(35,975)	(436,619)	(26,896)	(29,899)	(235,025)
Transfers to General Obligation Debt Service fund	(1,647,458)	(776,330)	(1,524,452)	(1,731,922)	(2,410,650)
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(8,813)	(13,788)	(12,966)	(7,850)	(12,000)
Transfers to Solid Waste Collection Fund	-	-	-	-	-
Transfers to 1965 Sewer System Fund	-	(902,800)	-	-	-
Transfers to General Obligation School Warrants Debt Service Fund	-	(621,707)	(1,874,144)	-	(2,077,900)
Transfers to 1986 General Obligation School Warrants Debt Service Fund	-	-	(1,200)	-	-
Total other financing sources (uses):	984,020	(732,389)	5,923,425	(253,181)	(2,313,069)

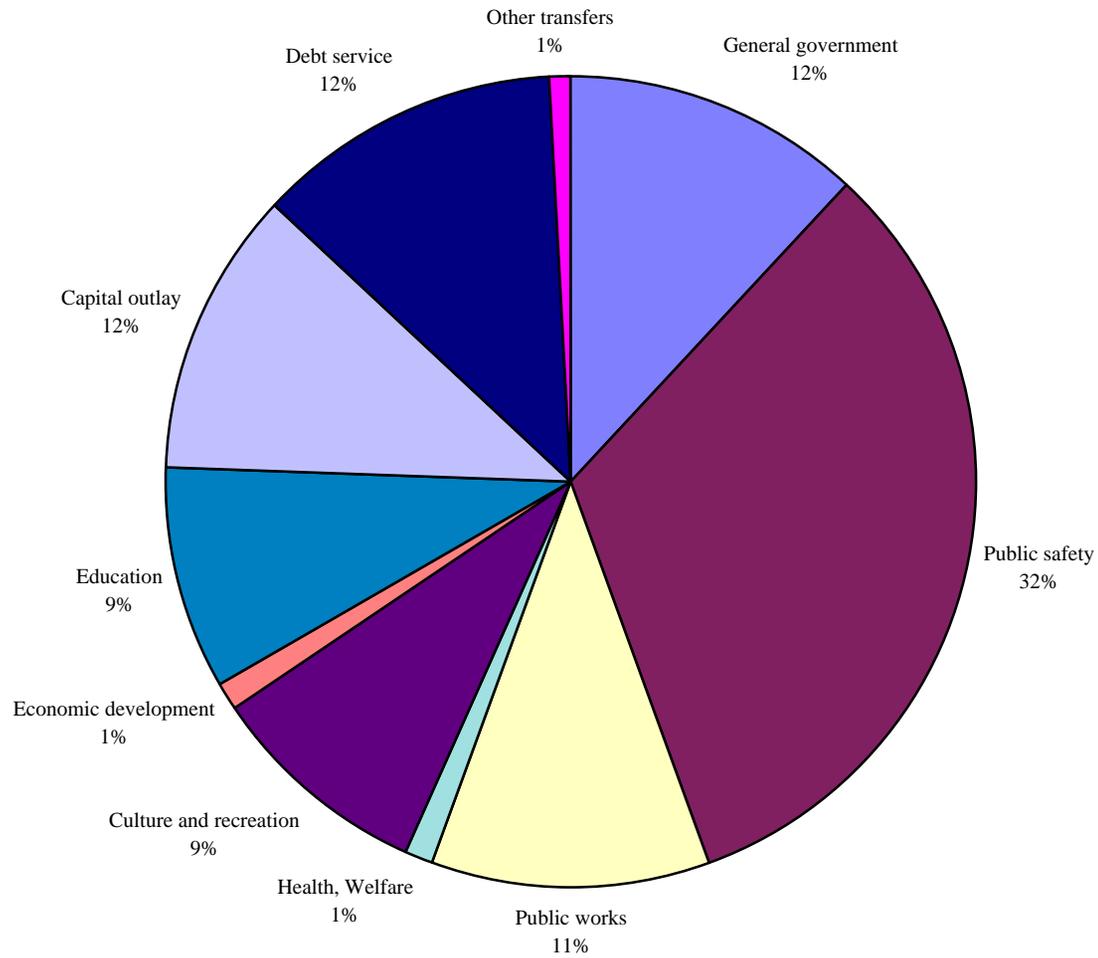
City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	797,259	(1,613,698)	(1,134,272)	615,216	(3,332,290)
<hr/>					
Excess of revenues and other sources over (under) expenditures and other uses	797,259	(1,613,698)	(1,134,272)	615,216	(3,332,290)
Projected fund balance, beginning of year	11,132,613	11,929,872	10,316,174	8,551,238	9,166,455
Projected fund balance, end of year	11,929,872	10,316,174	10,316,174 (630,663) 8,551,238	9,166,455	5,834,165

City of Opelika

Annual Budget

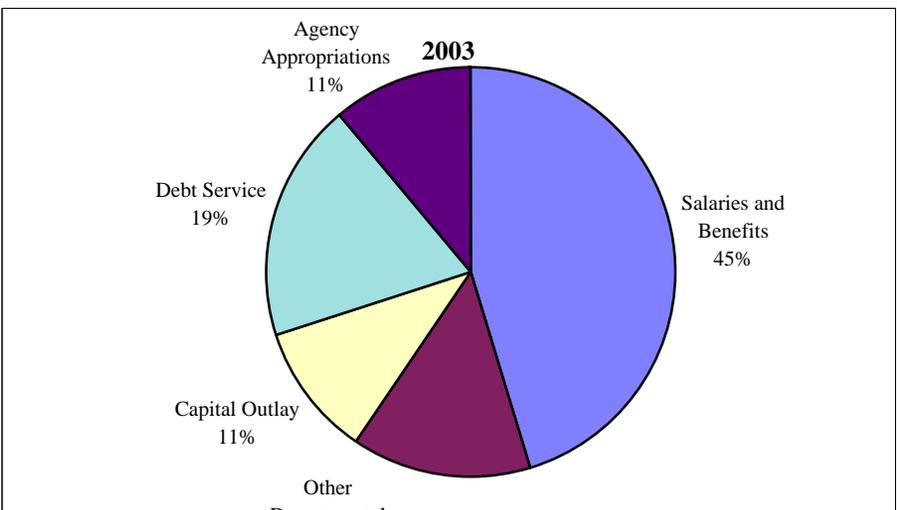
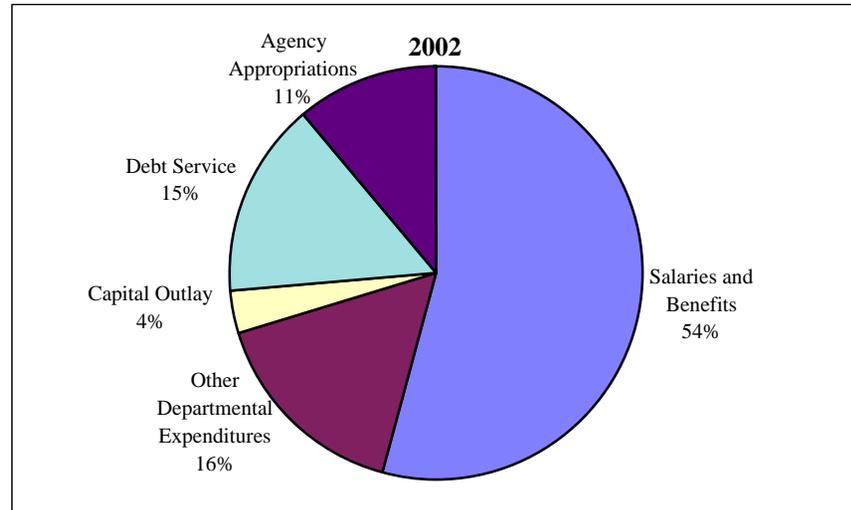
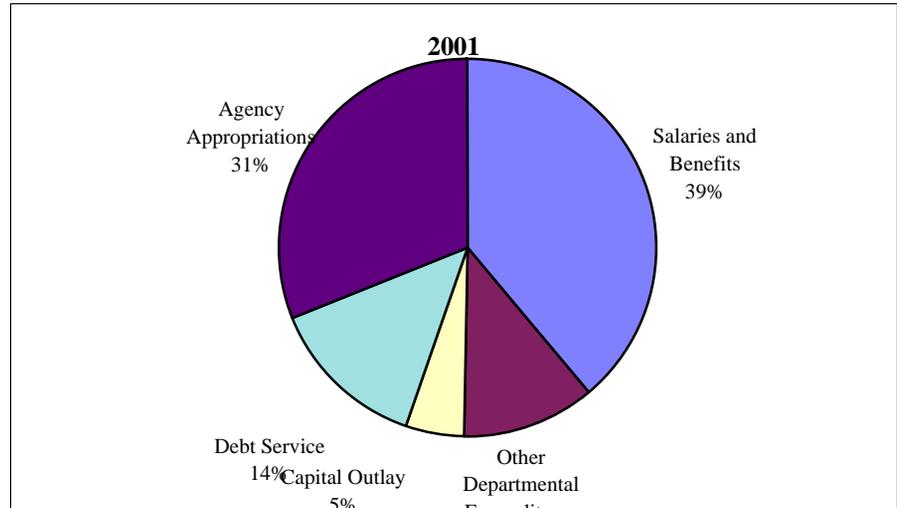
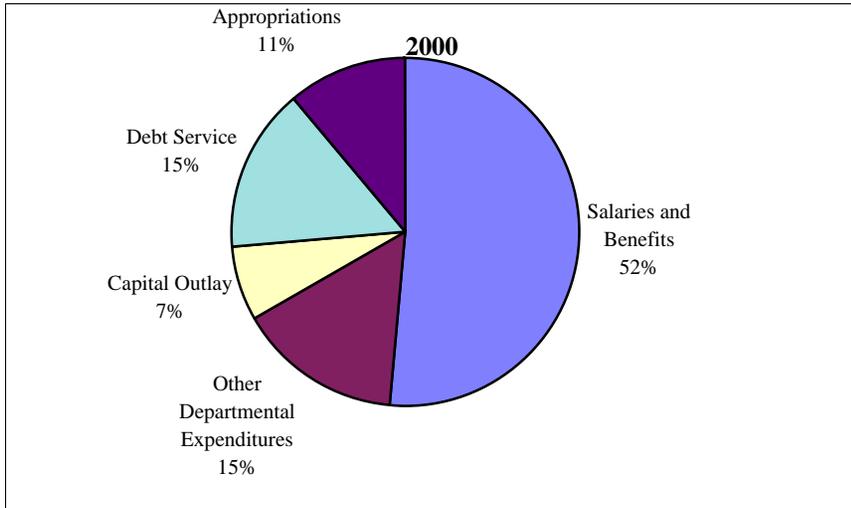
Fiscal year ending September 30, 2003



City of Opelika

Annual Budget

Fiscal year ending September 30, 2003



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Fiscal year ending September 30, 2003

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, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	77,504	78,101	77,762	58,056	83,000
Miscellaneous:					
Interest	7,949	8,694	8,609	3,235	12,000
Total revenues	<u>85,453</u>	<u>86,795</u>	<u>86,371</u>	<u>61,291</u>	<u>95,000</u>
Expenditures:					
Current:					
Public works	-	-	26,369	41,526	-
Capital outlay	73,990	73,631	-	174,000	95,000
Total expenditures	<u>73,990</u>	<u>73,631</u>	<u>26,369</u>	<u>215,526</u>	<u>95,000</u>
Excess of revenues over (under) expenditures	11,463	13,164	60,002	(154,235)	-
Projected fund balance, beginning of year	<u>110,164</u>	<u>121,627</u>	<u>134,791</u>	<u>194,793</u>	<u>40,558</u>
Projected fund balance, end of year	<u><u>121,627</u></u>	<u><u>134,791</u></u>	<u><u>194,793</u></u>	<u><u>40,558</u></u>	<u><u>40,558</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	56,056	56,386	55,928	41,728	61,000
Miscellaneous:					
Interest	5,419	5,033	3,584	1,440	-
Other	-	-	-	-	-
Total revenues	<u>61,475</u>	<u>61,419</u>	<u>59,512</u>	<u>43,168</u>	<u>61,000</u>
Expenditures:					
Current:					
Public works	14,857	16,120	12,471	5,556	-
Capital Outlay	<u>65,827</u>	<u>70,000</u>	<u>-</u>	<u>45,909</u>	<u>61,000</u>
Total expenditures	<u>80,684</u>	<u>86,120</u>	<u>12,471</u>	<u>51,465</u>	<u>61,000</u>
Excess of revenues over (under) expenditures	(19,209)	(24,701)	47,041	(8,297)	-
Projected fund balance, beginning of year	<u>136,431</u>	<u>117,222</u>	<u>92,521</u>	<u>139,562</u>	<u>131,265</u>
Projected fund balance, end of year	<u><u>117,222</u></u>	<u><u>92,521</u></u>	<u><u>139,562</u></u>	<u><u>131,265</u></u>	<u><u>131,265</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Alabama Trust Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	59,252	64,355	72,473	77,104	84,000
Miscellaneous:					
Interest	-	-	2,720	15	-
Other	-	-	-	-	-
Total revenues	<u>59,252</u>	<u>64,355</u>	<u>75,193</u>	<u>77,119</u>	<u>84,000</u>
Expenditures:					
Current:					
Public works	-	-	-	-	-
Capital Outlay	<u>59,835</u>	<u>-</u>	<u>-</u>	<u>202,000</u>	<u>84,000</u>
Total expenditures	<u>59,835</u>	<u>-</u>	<u>-</u>	<u>202,000</u>	<u>84,000</u>
Excess of revenues over (under) expenditures	(583)	64,355	75,193	(124,881)	-
Projected fund balance, beginning of year	<u>-</u>	<u>(583)</u>	<u>63,772</u>	<u>138,965</u>	<u>14,084</u>
Projected fund balance, end of year	<u><u>(583)</u></u>	<u><u>63,772</u></u>	<u><u>138,965</u></u>	<u><u>14,084</u></u>	<u><u>14,084</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Railroad Depot Landscaping Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	7,665	71,035
Miscellaneous:					
Contributions	-	-	-	-	-
Total revenues	-	-	-	7,665	71,035
Expenditures:					
Current:	-	4,915	3,500	1,000	4,915
Capital Outlay:	-	-	-	10,085	87,220
Excess of revenues over (under) expenditures	-	4,915	3,500	11,085	92,135
Excess of revenues over (under) expenditures	-	(4,915)	(3,500)	(3,420)	(21,100)
Other financing sources (uses):					
Transfers from (to) Light and Power Fund	-	-	-	-	-
Transfers from (to) General Fund	-	4,915	3,500	3,420	21,100
Excess of revenues and other sources over (under) expenditures and other us	-	4,915	3,500	3,420	21,100
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Railroad Depot Restoration Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	54,360	8,412	-
Miscellaneous:					
Contributions	(695)	-	15,693	-	-
Total revenues	(695)	-	70,053	8,412	-
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	5,307	798	80,135	-	-
	5,307	798	80,135	-	-
Excess of revenues over (under) expenditures	(6,002)	(798)	(10,082)	8,412	-
Other financing sources (uses):					
Transfers from (to) General Fund	8,500	-	2,468	-	-
Excess of revenues and other sources over (under) expenditures and other us	2,498	(798)	(7,614)	8,412	-
Projected fund balance, beginning of year	2,232	4,730	3,932	(3,682)	4,730
Projected fund balance, end of year	4,730	3,932	(3,682)	4,730	4,730

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Library Grant Fund:					
Revenues:					
Intergovernmental:					
Federal grants	8,418	8,000	3,008	12,216	-
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	8,418	8,000	3,008	12,216	-
Expenditures:					
Current:	10,277	9,818	6,274	12,216	-
Capital Outlay:	-	-	-	-	-
	10,277	9,818	6,274	12,216	-
Excess of revenues over (under) expenditures	(1,859)	(1,818)	(3,266)	-	-
Other financing sources (uses):					
Transfers from General Fund	5,419	1,818	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	5,419	1,818	-	-	-
Excess of revenues and other sources over (under) expenditures and other us	3,560	-	(3,266)	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Library Grant Fund:					
Projected fund balance, beginning of year	-	3,560	3,560	294	294
Projected fund balance, end of year	<u>3,560</u>	<u>3,560</u>	<u>294</u>	<u>294</u>	<u>294</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Industrial Access Road Grant Fund:(Williamson)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	1,169,858	-
Miscellaneous:					
Other	-	-	-	418	-
Total revenues	-	-	-	1,170,276	-
Expenditures:					
Current:	-	91,880	19,700	-	-
Capital Outlay:	-	-	831,380	386,712	-
	-	91,880	851,080	386,712	-
Excess of revenues over (under) expenditures	-	(91,880)	(851,080)	783,564	-
Other financing sources (uses):					
Transfers from General Fund	-	250,000	-	-	-
Transfers to General Fund	-	-	-	-	(90,000)
Transfers from (to) General Fund	-	250,000	-	-	(90,000)
Excess of revenues and other sources over (under) expenditures and other us	-	158,120	(851,080)	783,564	(90,000)

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Industrial Access Road Grant Fund:(Williamson)					
Projected fund balance, beginning of year	-	-	158,120	(692,960)	90,604
Projected fund balance, end of year	-	158,120	(692,960)	90,604	604

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Industrial Access Road Grant Fund:(Anderson)					
Revenues:					
Intergovernmental:					
Federal grants	167,983	1,669,576	-	49,155	-
Miscellaneous:					
Other	-	-	-	78	-
Total revenues	167,983	1,669,576	-	49,233	-
Expenditures:					
Current:	-	47,932	-	-	-
Capital Outlay:	167,983	1,669,576	1,223	-	-
	167,983	1,717,508	1,223	-	-
Excess of revenues over (under) expenditures	-	(47,932)	(1,223)	49,233	-
Other financing sources (uses):					
Transfers from General Fund	-	56,000	-	-	-
Transfers to General Fund	-	-	-	-	(56,000)
Transfers from (to) General Fund	-	56,000	-	-	(56,000)
Excess of revenues and other sources over (under) expenditures and other us	-	8,068	(1,223)	49,233	(56,000)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Industrial Access Road Grant Fund:(Anderson)					
Projected fund balance, beginning of year	-	-	8,068	6,845	56,078
Projected fund balance, end of year	-	8,068	6,845	56,078	78

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Industrial Access Road Grant Fund:(Dunlop)					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	1,623,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	1,623,000
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	1,792,000
	-	-	-	-	1,792,000
Excess of revenues over (under) expenditures	-	-	-	-	(169,000)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	169,000
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	169,000
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Industrial Access Road Grant Fund:(Anderson)					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Entitlement Grant Fund 2002 :					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	380,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	380,000
Expenditures:					
Current:	-	-	-	-	380,000
Capital Outlay:	-	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-	-
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	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Entitlement Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Police Department Bullet Proof Vest Grant Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	3,000	8,355	1,496	-
Miscellaneous:					
Other	-	16	-	-	-
Total revenues	-	3,016	8,355	1,496	-
Expenditures:					
Current:					
Capital Outlay:	-	-	-	-	-
	-	6,016	16,710	-	-
Excess of revenues over (under) expenditures	-	(3,000)	(8,355)	1,496	-
Other financing sources (uses):					
Transfers from General Fund	-	3,000	8,355	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	3,000	8,355	-	-
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	1,496	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Police Department Bullet Proof Vest Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	1,496
Projected fund balance, end of year	-	-	-	1,496	1,496

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Local Law Enforcement Block Grant Fund:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	157,054
Miscellaneous:					
Other	-	-	-	1,942	-
Total revenues	-	-	-	1,942	157,054
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	174,504
	-	-	-	-	174,504
Excess of revenues over (under) expenditures	-	-	-	1,942	(17,450)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	17,450
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	17,450
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	1,942	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Local Law Enforcement Block Grant Fund:					
Projected fund balance, beginning of year	-	-	-	-	1,942
Projected fund balance, end of year	-	-	-	1,942	1,942

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Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Firefighter Response Grant:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	30,700
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	30,700
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	33,770
	-	-	-	-	33,770
Excess of revenues over (under) expenditures	-	-	-	-	(3,070)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	3,070
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	3,070
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Firefighter Response Grant:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Solid Waste Recycling:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	10,000
Miscellaneous:					
Other	-	-	-	-	-
Total revenues	-	-	-	-	10,000
Expenditures:					
Current:	-	-	-	-	-
Capital Outlay:	-	-	-	-	13,500
Excess of revenues over (under) expenditures	-	-	-	-	(3,500)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	3,500
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	3,500
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Solid Waste Recycling:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Ecosystem Grant:					
Revenues:					
Intergovernmental:					
Federal grants	-	-	-	-	23,048
Miscellaneous:					
Other	-	-	-	-	2,994
Total revenues	-	-	-	-	26,042
Expenditures:					
Current:	-	-	-	-	46,947
Capital Outlay:	-	-	-	-	-
	-	-	-	-	46,947
Excess of revenues over (under) expenditures	-	-	-	-	(20,905)
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	20,905
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	20,905
Excess of revenues and other sources over (under) expenditures and other us	-	-	-	-	-

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Ecosystem Grant:					
Projected fund balance, beginning of year	-	-	-	-	-
Projected fund balance, end of year	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	86,014	133,871	122,374	56,547	123,000
Other	2,265,300	-	-	-	-
Total revenues	2,351,314	133,871	122,374	56,547	123,000
Expenditures:					
Current	-	117,553	-	223,517	123,000
Capital Outlay	123,328	-	-	-	-
Total expenditures	123,328	117,553	-	223,517	123,000
Excess of revenues over (under) ex	2,227,986	16,318	122,374	(166,970)	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	2,227,986	16,318	122,374	(166,970)	-
Projected fund balance, beginning of year	-	2,227,986	2,244,304	2,366,678	2,199,708
Projected fund balance, end of year	2,227,986	2,244,304	2,366,678	2,199,708	2,199,708

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	253	327	699	388	-
Contributions	-	28,684	27,853	29,423	28,500
Total revenues	<u>253</u>	<u>29,011</u>	<u>28,552</u>	<u>29,811</u>	<u>28,500</u>
Expenditures:					
Current:	19,013	17,230	16,064	10,381	28,500
Excess of revenues over (under) expenditures	<u>(18,760)</u>	<u>11,781</u>	<u>12,488</u>	<u>19,430</u>	<u>-</u>
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other us	<u>(18,760)</u>	<u>11,781</u>	<u>12,488</u>	<u>19,430</u>	<u>-</u>
Projected fund balance, beginning of year	<u>20,597</u>	<u>1,837</u>	<u>13,618</u>	<u>26,106</u>	<u>45,536</u>
Projected fund balance, end of year	<u><u>1,837</u></u>	<u><u>13,618</u></u>	<u><u>26,106</u></u>	<u><u>45,536</u></u>	<u><u>45,536</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Capital Projects Funds

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

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

Road Construction Fund - This fund is used to account for the construction of roads and road improvements. A \$14,400,000 bond issued in 1994 is being used to finance these projects.

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Storm Sewer Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	26,159	2,914	431	-	-
Other	-	-	-	-	-
Total revenues	26,159	2,914	431	-	-
Expenditures:					
Current	-	-	-	-	-
Capital Outlay	347,894	235,421	5,142	3,958	-
	347,894	235,421	5,142	3,958	-
Debt Service:					
Bond issue costs	-	-	-	-	-
Total expenditures	347,894	235,421	5,142	3,958	-
Excess of revenues over (under) ex	(321,735)	(232,507)	(4,711)	(3,958)	-
Other financing sources:					
Proceeds of G.O. Debt	-	-	-	-	-
Operating transfers in from general fund	124,000	-	-	-	-
Total other financing sources	124,000	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Storm Sewer Construction Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(197,735)	(232,507)	(4,711)	(3,958)	-
Projected fund balance, beginning of year	<u>445,128</u>	<u>247,393</u>	<u>14,886</u>	<u>10,175</u>	<u>6,217</u>
Projected fund balance, end of year	<u><u>247,393</u></u>	<u><u>14,886</u></u>	<u><u>10,175</u></u>	<u><u>6,217</u></u>	<u><u>6,217</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Road Construction Fund:					
Revenues:					
Miscellaneous:					
Interest	116,170	132,181	102,883	9,321	-
Other	-	-	-	-	-
Total revenues	<u>116,170</u>	<u>132,181</u>	<u>102,883</u>	<u>9,321</u>	<u>-</u>
Expenditures:					
Current	7,419	1,495	-	-	-
Capital Outlay	465,574	19,820	1,614,824	703,895	-
Debt Service:					
Bond issue costs	-	-	-	-	-
Total expenditures	<u>472,993</u>	<u>21,315</u>	<u>1,614,824</u>	<u>703,895</u>	<u>-</u>
Excess of revenues over (under) ex	<u>(356,823)</u>	<u>110,866</u>	<u>(1,511,941)</u>	<u>(694,574)</u>	<u>-</u>
Other financing sources:					
Proceeds of G.O. Debt	-	-	-	-	-
Operating transfers in to Electric Utility Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Road Construction Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(356,823)	110,866	(1,511,941)	(694,574)	-
Projected fund balance, beginning of year	<u>2,527,859</u>	<u>2,171,036</u>	<u>2,281,902</u>	<u>769,961</u>	<u>75,387</u>
Projected fund balance, end of year	<u><u>2,171,036</u></u>	<u><u>2,281,902</u></u>	<u><u>769,961</u></u>	<u><u>75,387</u></u>	<u><u>75,387</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

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, 2003

Enterprise Funds:	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Electric Utility Fund:					
Operating revenues:					
Charges for services	19,513,269	20,051,584	19,441,414	13,118,268	19,487,000
Operating expenses:					
Power purchased	14,086,418	15,237,458	13,911,850	9,181,464	13,912,000
Depreciation	898,621	969,637	1,014,941	777,704	1,100,000
Personal services	786,747	796,209	945,973	830,301	1,561,911
Other	604,644	573,423	622,412	529,172	808,873
Services provided by other funds	379,144	442,623	513,190	392,469	529,010
Total operating expenses	16,755,574	18,019,350	17,008,366	11,711,110	17,911,794
Operating income	2,757,695	2,032,234	2,433,048	1,407,158	1,575,206
Nonoperating revenues (expenses):					
Interest revenues	293,576	330,283	296,743	118,685	298,000
Miscellaneous revenues	131,421	42,285	52,380	40,452	51,000
Sale of fixed assets	4,753	3,743	1,056	814	16,000
Interest expense and fiscal charges	(69,582)	(41,532)	(61,840)	-	-
Other expenses	(54,350)	-	-	-	-
Total nonoperating revenue (expenses)	305,818	334,779	288,339	159,951	365,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Income before operating transfers	3,063,513	2,367,013	2,721,387	1,567,109	1,940,206
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	-	-	7,122	6,528	7,000
To other funds	(1,081,555)	(1,973,427)	(1,623,728)	(1,494,438)	(2,221,706)
	<u>(1,081,555)</u>	<u>(1,973,427)</u>	<u>(1,616,606)</u>	<u>(1,487,910)</u>	<u>(2,214,706)</u>
Net income before extraordinary item	1,981,958	393,586	1,104,781	79,199	(274,500)
Extraordinary loss due to hurricane damage		-	-	-	-
Net income (Loss)	1,981,958	393,586	1,104,781	79,199	(274,500)
Projected Retained earnings, beginning of year	14,571,688	16,553,646	16,947,232	18,052,013	18,131,212
Projected Retained earnings, end of year	<u>16,553,646</u>	<u>16,947,232</u>	<u>18,052,013</u>	<u>18,131,212</u>	<u>17,856,712</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	1,983,502	2,153,905	2,071,721	1,877,640	2,799,000
Operating expenses:					
Depreciation	543,248	564,958	566,165	435,019	600,000
Personal services	603,732	641,615	580,496	452,787	745,348
Other	446,578	548,782	588,444	324,323	662,807
Services provided by other funds	98,458	110,225	66,267	24,178	41,331
Total operating expenses	1,692,016	1,865,580	1,801,372	1,236,307	2,049,486
Operating income	291,486	288,325	270,349	641,333	749,514
Nonoperating revenues (expenses):					
Interest revenues	63,854	44,750	59,526	7,872	28,000
Miscellaneous revenues	6,421	7,730	4,204	7,999	6,000
Sale of fixed assets	-	788	(2,059)	(459)	-
Interest expense and fiscal charges	(405,153)	(384,753)	(364,668)	(261,803)	(345,600)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(334,878)	(331,485)	(302,997)	(246,391)	(311,600)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
1965 Sewer System Fund:					
Income before operating transfers	(43,392)	(43,160)	(32,648)	394,942	437,914
Operating transfers in (out):					
Capital Contributions	-	-	146,488	-	-
From general fund	-	961,800	-	-	-
	-	961,800	146,488	-	-
Net income before extraordinary item	(43,392)	918,640	113,840	394,942	437,914
Extraordinary loss due to hurricane damage					
Net income (Loss)	(43,392)	918,640	113,840	394,942	437,914
Projected Retained earnings, beginning of year	2,536,352	2,492,960	3,411,600	3,525,440	3,920,382
Projected Retained earnings, end of year	2,492,960	3,411,600	3,525,440	3,920,382	4,358,296

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,601,528	1,578,529	1,585,112	1,195,879	1,703,639
Operating expenses:					
Landfill dumping charges	374,668	378,920	387,408	260,983	325,000
Depreciation	178,583	178,596	175,969	127,606	185,000
Personal services	786,110	841,168	887,838	652,284	948,294
Other	180,296	187,228	201,771	147,786	190,975
Services provided by other funds	122,829	135,276	139,328	74,015	103,570
Total operating expenses	1,642,486	1,721,188	1,792,314	1,262,674	1,752,839
Operating income	(40,958)	(142,659)	(207,202)	(66,795)	(49,200)
Nonoperating revenues (expenses):					
Interest revenues	25,351	19,100	12,012	2,124	6,000
Miscellaneous revenues	4,375	5,514	7,202	2,014	3,000
Sale of fixed assets	-	8,364	1,626	1,910	8,000
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	29,726	32,978	20,840	6,048	17,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Income before operating transfers	(11,232)	(109,681)	(186,362)	(60,747)	(32,200)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	-	-	-
Net income (Loss) before extraordinar	(11,232)	(109,681)	(186,362)	(60,747)	(32,200)
Extraordinary loss due to hurricane damage					
Net income (Loss)	(11,232)	(109,681)	(186,362)	(60,747)	(32,200)
Less: Retained earnings, beginning of year	232,105	220,873	111,192	(75,170)	(135,917)
Less: Retained earnings, end of year	220,873	111,192	(75,170)	(135,917)	(168,117)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

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, 2003

	Actual 1999	Actual 2000	Actual 2001	Year to Date (Jun 2002)	Budget 2003
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	12,355	13,754	15,461	14,800	7,000
Other	40,166	21,363	(64,583)	663	7,000
Total revenues	<u>52,521</u>	<u>35,117</u>	<u>(49,122)</u>	<u>15,463</u>	<u>14,000</u>
Expenditures:					
Current:	<u>1,744</u>	<u>2,116</u>	<u>2,281</u>	<u>2,114</u>	<u>8,000</u>
Excess of revenues over (under) expenditures	<u>50,777</u>	<u>33,001</u>	<u>(51,403)</u>	<u>13,349</u>	<u>6,000</u>
Other financing sources (uses):					
Transfers from General Fund	8,813	13,788	12,966	7,850	12,000
Transfers to General Fund	(10,782)	(13,096)	(13,180)	-	(18,000)
Transfers from (to) General Fund	<u>(1,969)</u>	<u>692</u>	<u>(214)</u>	<u>7,850</u>	<u>(6,000)</u>
Excess of revenues and other sources over (under) expenditures and other us	48,808	33,693	(51,617)	21,199	-
Projected fund balance, beginning of year	<u>355,496</u>	<u>404,304</u>	<u>437,997</u>	<u>386,380</u>	<u>407,579</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>404,304</u></u>	<u><u>437,997</u></u>	<u><u>386,380</u></u>	<u><u>407,579</u></u>	<u><u>407,579</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

Capital Outlay Section

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

Capital outlay:

General Fund:	<u>Cost</u>
General Government:	
Revenue Department:	
Computer Equipment and Software	2,500
Planning Department:	
Computer Equipment and Software	4,600
Information Technology:	
Computer Equipment, Software, ect.	25,000
Public Safety:	
Fire:	
Equipment	3,000
Vehicle	270,000
Engineering:	
Frederick Road and Auburn Steet Road Project	2,893,290
Parks and Recreation:	
Equipment	35,000
West Ridge Park	32,000
Library:	
Land	6,000
Circulation Desk	<u>7,500</u>
 Total General Fund capital outlay	 <u>3,278,890</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Capital outlay:

Gasoline Tax Fund 4 cent:		
Resurfacing		61,000
Gasoline Tax Fund 7 cent:		
Resurfacing		95,000
Alabama Trust Fund:		
Resurfacing		84,000
Road Maintenance Fund:		
Resurfacing		123,000
Community Development Block Grant:		
Resurfacing		60,000
Firefighter Response Grant		
Equipment		33,770
Recycling Grant		
Equipment		13,500
Local Law Enforcement Block Grant:		
Police Equipment		174,504
Industrial Access Road Grant:		
Industrial Access Road - Dunlop Road		1,792,000
ISTEA Landscaping of Depot Grant Fund:		
Engineering:		
Architectural Services		4,915
Construction		87,220
Total Special Revenue Capital Outlay		2,528,909
Total General Government Capital Outlay		5,807,799

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Equipment	98,000
Automobiles and Trucks	152,500
System Expansion	575,000
Substation Improvements	<u>317,000</u>

Total electric Utility Fund fixed assets and system expansion	<u>1,142,500</u>
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1965 Sewer System Fund:

Sewer System and Treatment Facility Expansion	362,714
Sewer improvements on Morris Ave and Watson Street	266,200
Equipment	<u>24,000</u>

Total 1965 Sewer System Fund fixed assets and system expansion	<u>652,914</u>
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Solid Waste Collection Fund:

Containers	10,000
Refuse Collection Vehicle	140,000
Recycling Equipment	<u>2,800</u>

Total Solid Waste Collection Fund fixed assets	<u>152,800</u>
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Total City of Opelika Capital Outlay	<u>7,756,013</u>
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City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Human Resources:

	<u>Pay Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund:					
General government:					
Mayor:					
Mayor			1	1	
Administrative Asst to Mayor	9	1		1	
Administration:					
City Administrator	Contract		1	1	
Administrative Assistant	7	1			
Custodian	4	1		1	
City Messenger	3	1		1	
Legislative					
Council members					5
City Clerk/Treasurer	14	1		1	
Deputy City Clerk	8	1			
Other:					
Revenue:					
Revenue officer	12	1		1	
License and tax examiner	10	1		1	
Revenue assistant	7	2		2	
Community Relations:					
Community Relations Specialist	12	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
General government (continued):					
Other (continued):					
Utility business office (continued):					
Utility Business Office Supervisor	11	1		1	
Cashier/Customer Service	6	4	1	3	
Billing Customer Account Clerk	8	2		2	
Accounting:					
Controller	15	1		1	
Accounting supervisor	11	1		1	
Accounting clerk	9	3		3	
Information Technology:					
Technology Director	15	1		1	
Computer Operator	7	1	1	1	1
Computer Hardware Specialist	13	1		1	
LAN Manager	13	1		1	
Systems Analyst	14	1		1	
Administrative Assistant	7	1		1	
GIS Technician	10	1		1	
Judicial (continued):					
Court clerk	12	1		1	
Court Magistrate	7	3		3	
Office Assistant	6	1		1	

City of Opelika
Annual Budget
Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>		
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
General government (continued):					
Other (continued):					
Human Resources Administration:					
Human Resources Director	14	1		1	
Risk Manager	12	1		1	
Human Resources Analyst	9	1		1	
Planning:					
Director of Planning	15	1		1	
CDBG Program Administrator	14	1		1	
Planner	13	2		2	
Administrative assistant	7	1		1	
Purchasing:					
Purchasing Agent	14	1		1	
Administrative Assistant	7	1		1	
Buyer	8	1		1	
Assistant Purchasing Agent	9	1			
Storekeeper	8	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Public safety:					
Police:					
Chief of Police	15	1		1	
Custodian	4	1		1	
Identification technician	6	1		1	
Jail supervisor	8	1		1	
Jailer	7	5	1	5	1
Office Manager	9	1		1	
Police captain	13	4		4	
Police corporal	10	8		8	
Police lieutenant	12	6		6	
Police officer	9	56		52	
Police Records Clerk	7	5		5	
Police sergeant	11	7		7	
School crossing guard	1		10		4
Communications:					
Communications supervisor	10	1		1	
Communications Operator I	8	9	1	9	1
Communications Operator II	9	3		3	

City of Opelika

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Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
General fund (continued):	<u>Pay</u>	<u>Full</u>	<u>Part</u>	<u>Full</u>	<u>Part</u>
Public safety (continued):	<u>Grade</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>	<u>Time</u>
Fire:					
Fire chief	15	1		1	
Assistant fire chief	14	3		3	
Fire Inspector	12	1		1	
Fire training officer	12	1		1	
Fire captain	12	7		7	
Fire lieutenant	11	6		6	
Apparatus operator Sergeant	10	15		15	
Fire fighter	9	33		33	
Fire equipment mechanic	10	1		1	
Office Manager	9	1		1	
Public works:					
Highways and streets:					
Street superintendent	12	1		1	
Assistant Street Superintendent	11	1		1	
Public Works Supervisor	7	2		1	
Heavy equipment operator	8	4		3	
Heavy Equipment Operations Supervisor	9	1		1	
Motor vehicle operator	6	8		6	
Laborer	5	5		5	

City of Opelika

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Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>		
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Public works (continued):					
Engineering:					
Engineering Director	15	1		1	
City Engineer	14	1		1	
Assistant City Engineer	13	1		1	
Traffic Signal specialist	7	1		1	
Survey crew chief	11	1		1	
Traffic Signal Supervisor	10	1		1	
Traffic Signal Assistant	5	1		1	
Engineering Technician	7	2		2	
Survey technician	8	1		1	
Administrative assistant	7	1		1	
Other:					
Administration:					
Director of public works	15	1		1	
Office manager	9	1		1	
Office Assistant	6	2		2	
Cemetery:					
Cemetery superintendent	11	1		1	
Crew Leader	7	1		1	
Laborer	5	2		2	

City of Opelika

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Fiscal year ending September 30, 2003

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>		
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General Fund (continued):					
Public works (continued):					
Other (continued):					
Grounds Maintenance:					
Laborer	5	4		4	
 Health:					
Animal control:					
Animal control officer	7	1		1	
 Culture and recreation:					
Parks and Recreation:					
Arts Center Director	7	1		1	
Building Maintenance Supervisor	9	1		1	
Custodian	4	2		2	
Customer Service Representative I	6	1		1	
Grounds Maintenance Supervisor	9	1		1	
Office Manager	9	1		1	
Parks and Recreation Director	15	1		1	
Parks and Recreation Manager	12	1		1	
Play school/concession worker	6	1		1	
Recreation Assistant	6	1		1	

City of Opelika

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Human Resources:

	<u>Authorized Positions</u>			<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Culture and recreation:					
Recreation Center Director	9	2		2	
Recreation Maintenance Worker II	6	2		2	
Recreation Maintenance Worker I	5	7		7	
Recreation Supervisor I	10	2		2	
Recreation Supervisor II	12	2		2	
Tennis Supervisor	8	1		1	
Part Time Temporary			80		67
Library:					
Library director	14	1		1	
Children's Librarian	9	1		1	
Library Assistant III	8	2		2	
Library Assistant II	6	2		2	
Library Assistant I	5		5		5
Custodian - part time	4		1		1
Economic Development:					
Economic Development Director	Contract	1		1	
Administrative Assistant	7	1		1	
Economic Development Project Manager	13	1		1	
 Total Governmental Funds employees		336	106	323	86

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds:					
Electric utility fund:					
Accounting Clerk	9	1		1	
Administrative Assistant	7	1		1	
Assistant Director	15	1		1	
Electrical Distribution Engineer	14	1		1	
General Foreman	14	1		1	
Light and Power Director	Contract	1		1	
Light and Power Storekeeper	8	1		1	
Marketing Representative	12	1			
Materials Technician	7	1		1	
Warehouse Manager	10	1		1	
Electronics Technician	9	1		1	
Journeyman Line Worker	11	4		3	
Lead Line Worker	12	5		5	
Line Supervisor	13	4		4	
Line Worker	9	11		8	
Meter Service Technician	9	1		1	
Tree Trimmer	7	1		1	
Tree Trimmer Foreman	10	1		1	
Tree Trimmer Helper	6	1		1	

City of Opelika

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Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds (continued):				
Electric utility fund (continued):				
Meter Service Supervisor	11	1	1	
Meter Reader	6	3	3	
 Total Electric utility fund employees		43	0	38
 1965 sewer system fund:				
Wastewater Treatment Plant Superintendent	12	1	1	
Wastewater Chief Operator	11	1	1	
Wastewater T/P Operator IV	9	4	4	
Wastewater Maintenance Supervisor	10	1	1	
Wastewater T/P Equipment Mechanic	9	2	2	
Wastewater T/P Operator Trainee	7	1	1	
Laborer	5	2	2	
Wastewater Collection Superintendent	12	1	1	
Heavy Equipment Operator/Const Wkr	8	1	1	
Jet Rodder Operator	7	1	1	
Maintenance Construction Worker	6	5	5	
 Total 1965 Sewer system fund employees		20	0	20

City of Opelika

Annual Budget

Fiscal year ending September 30, 2003

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>		
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds (continued):					
Solid waste collection fund:					
Solid Waste Superintendent	12	1		1	
Assist Superintendent/Sanitation Officer	11	1		1	
Refuse Truck Operator	8	6		6	
Motor Vehicle Operator	6	6		6	
Laborer	5	5		4	
Knuckleboom Operator	7	7		7	
Utility Serviceman	6	1		1	
Solid Waste Collection Fund Recycling:					
Laborer	5	1		1	
Motor Vehicle Operator	6	1		1	
		<hr/>	<hr/>	<hr/>	<hr/>
Total Solid Waste Employees		29	0	28	0
		<hr/>	<hr/>	<hr/>	<hr/>
Total Enterprise funds employees		92	0	86	0
		<hr/>	<hr/>	<hr/>	<hr/>
Total City of Opelika Employees		428	106	409	86
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>