

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

RESOLUTION NO. ___-2003

ADOPTION OF ANNUAL BUDGET FOR 2003-2004

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, 2003, and ending September 30, 2004, inclusive, the Budget of the City's expenses for such period be and the same is hereby approved and adopted as the official Annual budget of the City of Opelika, Alabama:
- (2) That the amounts in the following report are appropriated to such uses, and authority is hereby granted to the Mayor to approve the expenditure of the amounts shown, for the purposes indicated.
- (3) That the City Treasurer is authorized to make the appropriate disbursements upon receipt of approval from the Mayor.
- (4) That the Mayor is hereby authorized to make adjustments of appropriated amounts between accounts within the various departments as necessitated by changing requirements, and compliance with Generally Accepted Accounting Principles, except in cases of changes in compensation accounts and Council's discretionary funds, in which approval of Council will be required.
- (5) That the Mayor is hereby authorized to increase budgeted expenditures for Parks and Recreation special programs, fire training, money or receipts from sale of property condemned from Court proceedings, profit oriented activities, and donations, up to an amount equal to the additional revenue created by the program, activity, condemnation or donation.
- (6) That the Mayor is hereby authorized to increase budgeted expenditures by the amount necessary to honor the contracts in progress at September 30, 2003.
- (7) That the Mayor is hereby authorized to increase appropriated amounts of the various funds by the amount of any unbudgeted payment, contract

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

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

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

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

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

ATTEST:

Robert G. Shuman
City Clerk - Treasurer

J. Jerry Teel, President
Opelika City Council

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September 1, 2003

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, 2004, is hereby submitted. This report includes a budget for the General Fund, Seven Cent Gasoline Tax Fund, Four Cent Gasoline Tax Fund, grant funds, construction funds and enterprise funds. The debt service funds and the trust and agency funds are not included in this report since indenture requirements and General Fund appropriations supply adequate controls over the transactions of these funds.

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

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

BUDGETARY PROCESS

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

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

BACKGROUND INFORMATION

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

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

REVENUE PROJECTIONS

The following paragraphs explain the revenue projections for the major revenue classifications for fiscal year ending September 30, 2004. 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, 2004, we used simple linear regression. Linear regression is a statistical technique used to examine the behavior of a financial variable over successive periods of time. The basic assumption of this time series analysis is that the process that generated the financial variable is stable and that it will continue into the future. At the same time, changes may occur too fast for the time series analysis to represent the new behavior.

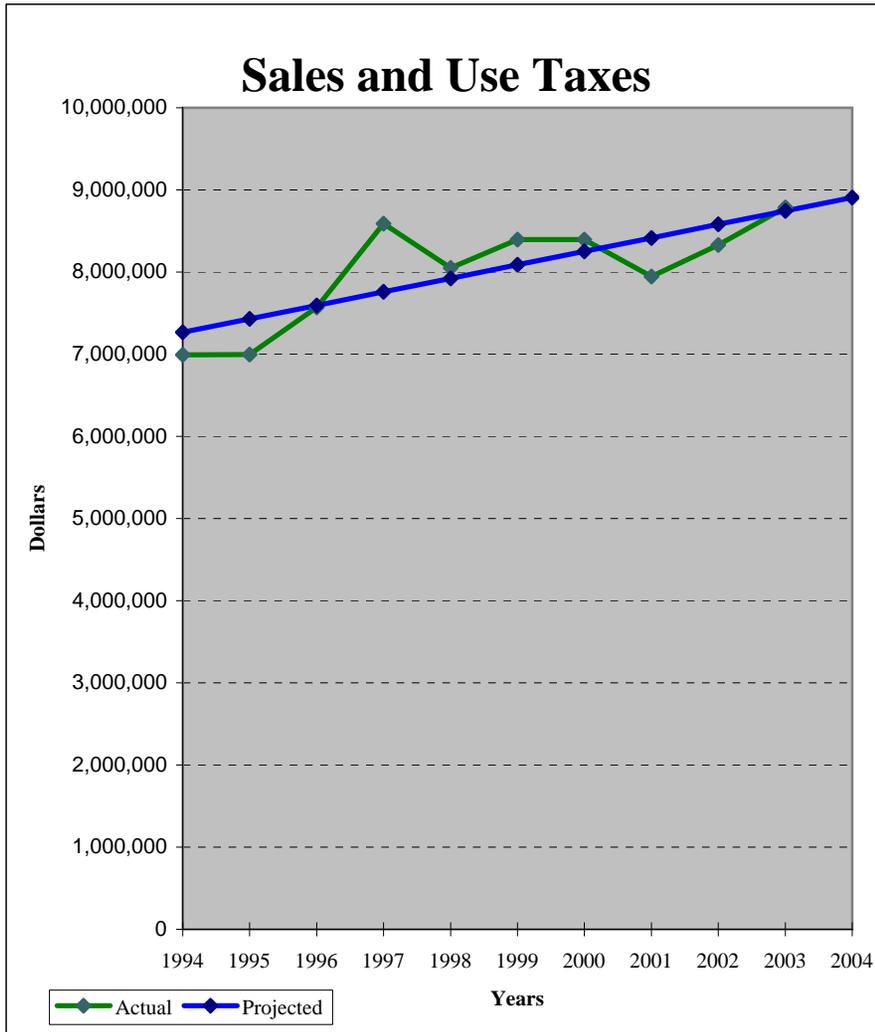
The sales and use tax revenue forecast for fiscal year ending September 30, 2004, is \$10,691,000. This includes a 1/2% tax rate increase which is projected to be approximately \$1,782,635. This 1/2% increase in the Sales Tax percentage was effective July 1, 2003. Excluding the effect of the sales tax rate increase, the projection is an increase of 2.39% over the previous year.

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
1994	6,993,078	7,266,375	
1995	6,997,933	7,430,555	0.07%
1996	7,571,435	7,594,735	8.20%
1997	8,587,956	7,758,915	13.43%
1998	8,051,456	7,923,095	-6.25%
1999	8,394,848	8,087,275	4.26%
2000	8,394,417	8,251,455	-0.01%
2001	7,945,884	8,415,635	-5.34%
2002	8,327,846	8,579,815	4.81%
2003 *	8,787,000	8,743,995	5.51%
2004		8,908,175	1.38%
Add: Effect of Tax Rate Increase			
2004		1,782,635	
Projection			10,690,810
Projection rounded			10,691,000
Previous year's projection			8,700,000
Percent increase (decrease) from previous year's projection			22.89%

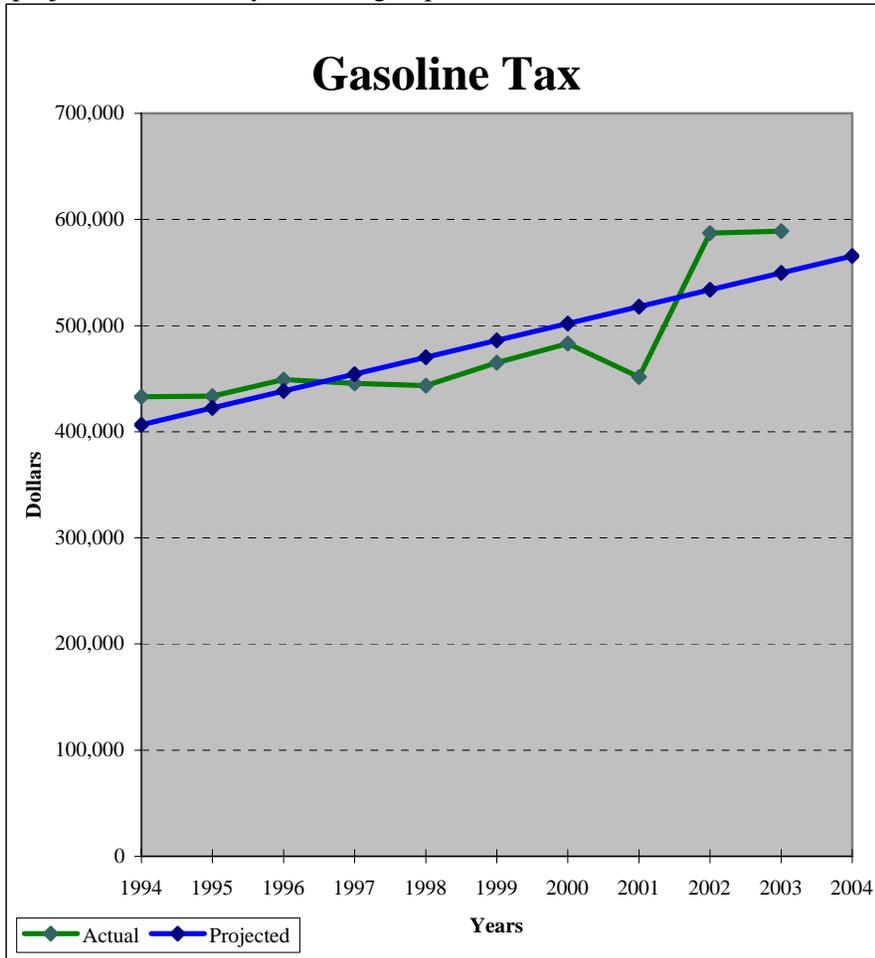
* Revised Sales and use tax projection based on March 2003.

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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, 2004, is \$602,000. This is a 2.21 percent increase over the current year's updated forecast.



Year	Gasoline Tax **		Gasoline Tax ** Actual % Increase
	Actual	Projected	
1994	432,951	406,483	
1995	433,707	422,388	0.17%
1996	449,051	438,294	3.54%
1997	445,695	454,199	-0.75%
1998	443,389	470,105	-0.52%
1999	465,172	486,010	4.91%
2000	482,971	501,916	3.83%
2001	451,451	517,821	-6.53%
2002	587,186	533,727	30.07%
2003 *	589,000	549,632	0.31%
2004		565,537	-3.98%
Add: Manual Adjustment		36,463	
2004		602,000	2.21%
Projection			602,000
Projection rounded to nearest thousand			602,000
Previous year's projection			614,000
Percent increase or -decrease from previous year's projection			-1.95%

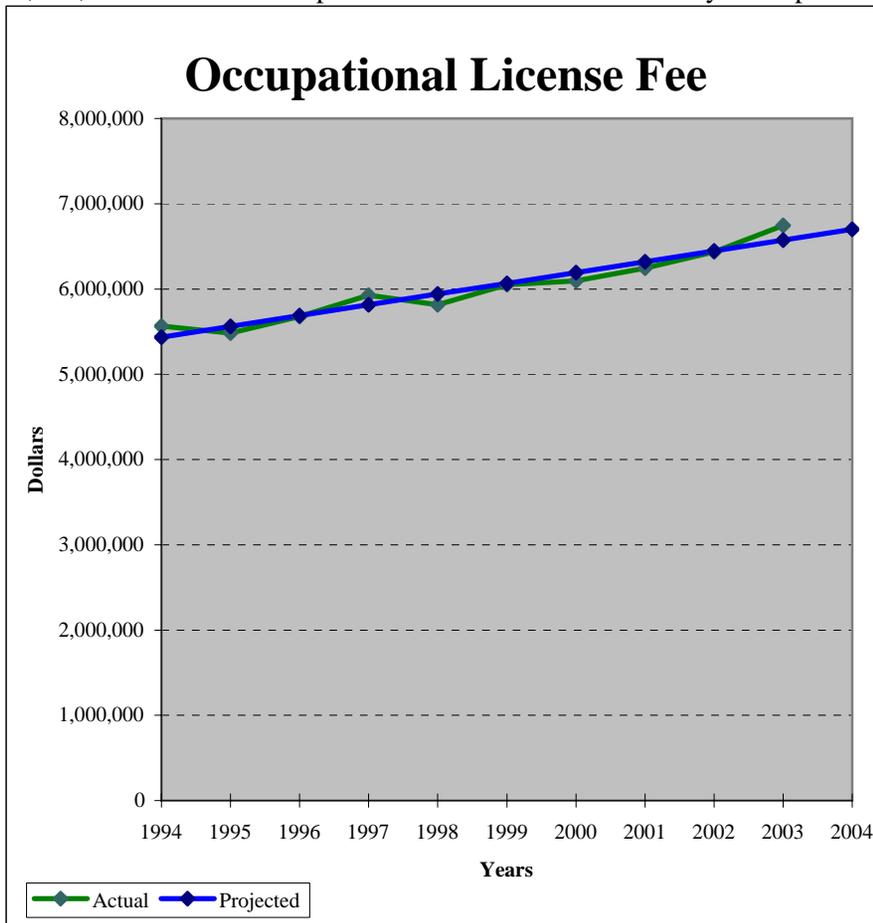
* Revised Gasoline tax projection based on March 2003.

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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, 2004, is 6,810,000. This is a 0.96 percent increase over the current year's updated forecast.



Year	Occupation Fee **		Occupation Fee ** Actual % Increase
	Actual	Projected	
1994	5,566,164	5,434,626	
1995	5,481,008	5,561,081	-1.53%
1996	5,676,888	5,687,536	3.57%
1997	5,927,850	5,813,991	4.42%
1998	5,814,490	5,940,445	-1.91%
1999	6,048,845	6,066,900	4.03%
2000	6,097,080	6,193,355	0.80%
2001	6,245,427	6,319,810	2.43%
2002	6,433,976	6,446,265	3.02%
2003 *	6,745,000	6,572,719	4.83%
2004		6,699,174	-0.68%
Add: Manual Adjustment 2004		110,826	
2004		6,810,000	0.96%
Projection			6,810,000
Projection rounded to nearest thousand			6,810,000
Previous year's projection			6,486,000
Percent increase or -decrease from previous year's projection			5.00%

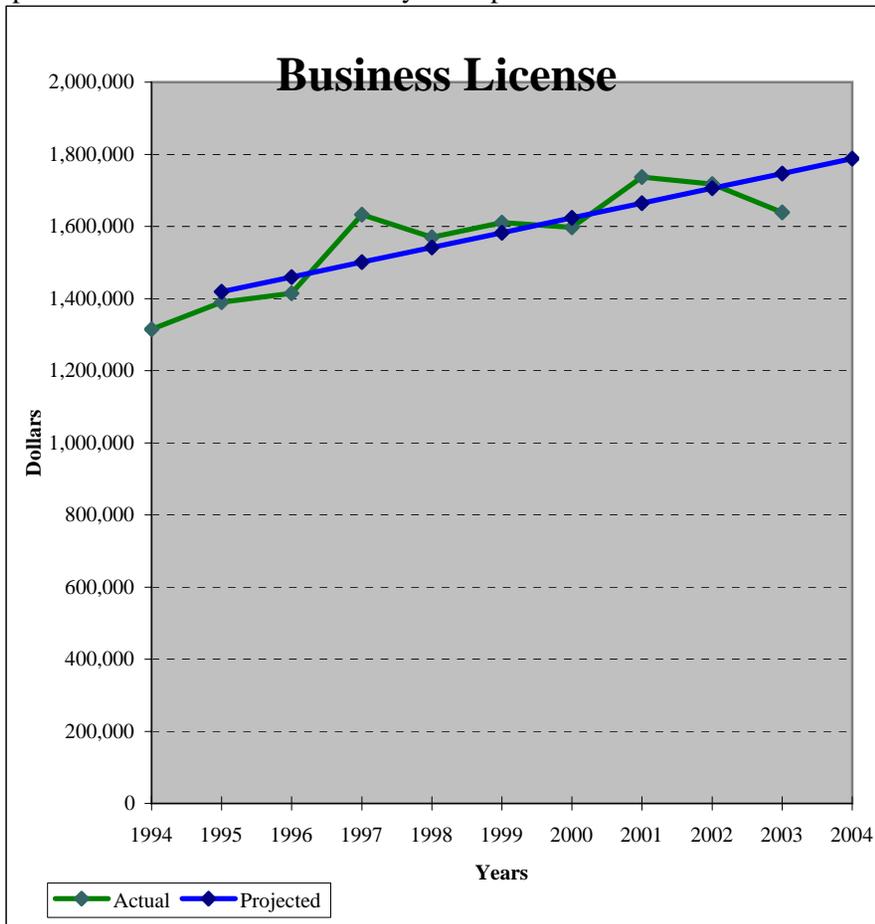
* Revised Occupation fee projection based on March 2003.

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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, 2004, is 1,690,000. This is a 3.11 percent increase over the current year's updated forecast.



Year	Business License Actual	Projected	Business License Actual % Increase
1994	1,314,517		
1995	1,389,777	1,418,876	5.73%
1996	1,414,736	1,459,853	1.80%
1997	1,632,743	1,500,829	15.41%
1998	1,569,734	1,541,805	-3.86%
1999	1,610,402	1,582,781	2.59%
2000	1,597,294	1,623,758	-0.81%
2001	1,737,290	1,664,734	8.76%
2002	1,717,440	1,705,710	-1.14%
2003 *	1,639,000	1,746,686	-4.57%
2004		1,787,663	9.07%
Less: Manual Adjustment		-96,663	
2004		1,691,000	3.17%
Projection			1,691,000
Projection rounded to nearest thousand			1,691,000
Previous year's projection			1,762,000
Percent increase or -decrease from previous year's projection			-4.03%

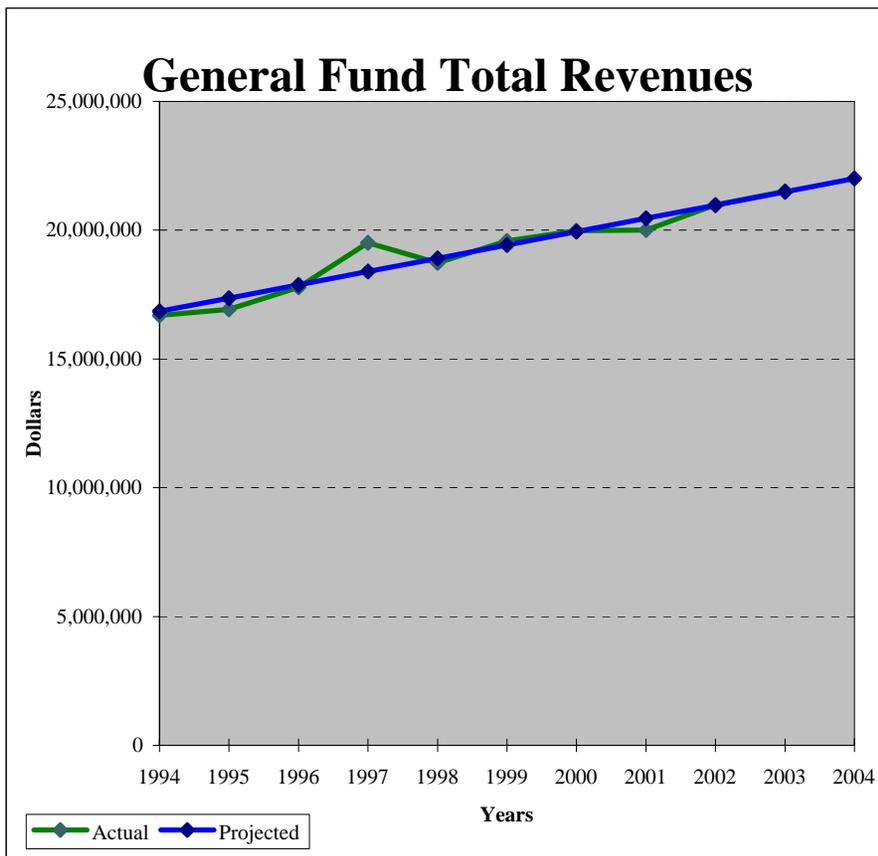
* Revised Business License projection based on March 2003.

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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, 2002, actual amounts and/or the fiscal year ending September 30, 2003, projected amounts. The total general fund revenue forecast for fiscal year ending September 30, 2004, is 23,902,666. This is an 11.5 percent increase over the previous year's forecast. Excluding the effects of the 1/2% Sales Tax Rate increase, the increase over the previous year's forecast would be 3.19%.



Year	Revenues		Revenues Actual % Increase
	Actual	Projected	
1994	16,694,267	16,846,349	
1995	16,920,549	17,362,372	1.36%
1996	17,777,727	17,878,396	5.07%
1997	19,504,679	18,394,419	9.71%
1998	18,736,429	18,910,442	-3.94%
1999	19,581,494	19,426,466	4.51%
2000	19,976,669	19,942,489	2.02%
2001	20,003,699	20,458,513	0.14%
2002	20,978,030	20,974,536	4.87%
2003 *	21,511,000	21,490,560	2.54%
2004		22,006,583	2.30%
Add: Effect of Tax Rate Increase		1,779,483	
2004		23,786,066	10.58%
Projection			23,786,066
Projection rounded to nearest thousand			23,786,000
Previous year's projection			21,437,866
Percent increase or -decrease from previous year's projection			10.95%

* Revised Total Revenue projection based on March 2003.

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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.)

	2002-2003 <u>Forecast</u>	2003-2004 <u>Forecast</u>	2003-2004 <u>Regression</u>	2002-2003 <u>Difference</u>
Total revenues excluding interest	21,437,866	23,902,666	23,786,066	(116,600)
Interest revenue	350,000	276,000	276,000	-
Increase in sales tax rate		(1,781,833)	(1,779,483)	2,350
	<u>21,787,866</u>	<u>22,396,833</u>	<u>22,282,583</u>	<u>(114,250)</u>
				<u>-0.51%</u>
 2003-2004 total revenue forecast including interest				 <u>22,396,833</u>
2002-2003 total revenue forecast including interest				<u>21,787,866</u>
 Percent increase or -decrease over the previous year's forecast				 <u>2.79%</u>

The Four cent Gasoline Tax fund projection for the fiscal year ending September 30, 2004, is \$59,000. This is a 3.3 percent decrease from the previous year's projection. This projection is based on actual revenues of \$59,732, and \$58,347, in fiscal years 2001 and 2002 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, 2004, is \$80,000. This is a 0% 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 86,366, and 82,015, in fiscal years 2001 and 2002 respectively with a decrease in interest revenue from \$8,609 in 2001 to \$897 in 2003.

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The Electric Utility Fund (Light and Power), electric sales, purchased power adjustment, and power cost forecast is based on a three year average of 2000, 2001 and 2002. The result of this average from the last three years 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 2004</u>	<u>Budget 2003</u>	<u>Actual 2002</u>	<u>Actual 2001</u>	<u>Actual 2000</u>
Electric charges for services	19,720,000	19,487,000	18,894,342	19,441,414	20,051,584
Cost of Power purchased	<u>14,144,000</u>	<u>13,912,000</u>	<u>13,265,382</u>	<u>13,911,850</u>	<u>15,237,458</u>
Electric charges in excess of power purchased	<u><u>5,576,000</u></u>	<u><u>5,575,000</u></u>	<u><u>5,628,960</u></u>	<u><u>5,529,564</u></u>	<u><u>4,814,126</u></u>
 Cost of power purchased as a percent of electric charges for services	 <u>71.72%</u>	 <u>71.39%</u>	 <u>70.21%</u>	 <u>71.56%</u>	 <u>75.99%</u>

The Sewer Fund service charge projection for fiscal year ending September 30, 2004, is \$2,774,000. Tap fees are projected to be \$6,000. The estimates reflect a rate increase during 2002 and are based on actual results through June 2003. 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, 2004, is \$1,666,000. This is a 2.26 percent decrease over the previous year's projection. This projection is based on solid Waste Collection Fund service charge revenue as of March 2003. The projection also reflects the effects of a rate increase enacted in the 2002 budget.

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FINANCIAL INFORMATION

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

OTHER INFORMATION

Acknowledgments. The preparation of this report on a timely basis was made possible by the dedicated service of the entire staff of the finance department. Each member of these departments have our sincere appreciation for the contributions made in the preparation of this budget.

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

Sincerely,

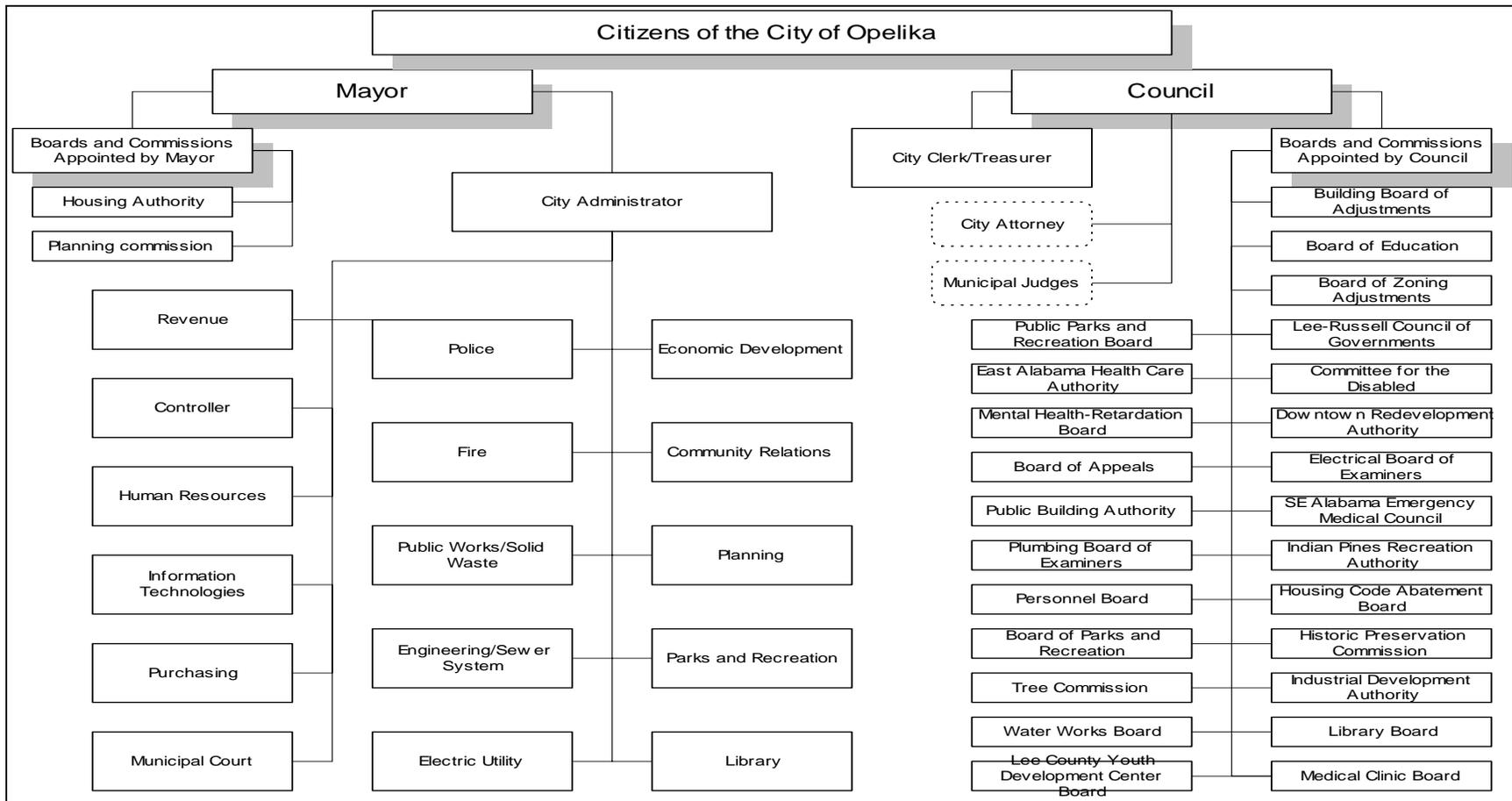
R. Mitchell Price, CPA
Controller

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Organizational Chart



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Officials of the City of Opelika

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

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

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Budget Section

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	Governmental Fund Types				
	General Fund	Special Revenue	Capital Projects	Proprietary Fund type	Memo Total
Revenues	27,521,666	338,000	-	24,160,000	52,019,666
Non-operating revenues				253,500	253,500
Other financing sources	<u>2,328,723</u>	<u>12,000</u>	<u>-</u>	<u>8,000</u>	<u>2,348,723</u>
 Total revenues	 <u>29,850,389</u>	 <u>350,000</u>	 <u>-</u>	 <u>24,421,500</u>	 <u>54,621,889</u>
 Departmental expenditures	 18,871,945	 170,000	 -	 21,880,522	 40,922,467
Appropriations	4,849,570				4,849,570
Capital outlay	85,249	162,000	-		247,249
Debt service	4,886,135				4,886,135
Non-operating expenses				200,000	200,000
Transfers-out	<u>1,157,490</u>	<u>18,000</u>	<u>-</u>	<u>2,285,923</u>	<u>3,461,413</u>
 Total expenditures	 <u>29,850,389</u>	 <u>350,000</u>	 <u>-</u>	 <u>24,366,445</u>	 <u>54,566,834</u>
 Total revenues over (under) total expenditures	 -	 -	 -	 55,055	 55,055

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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			280,516		280,516
System Expansion			1,152,279		1,152,279
Debt principal payments			400,000		400,000
Projected increase or (decrease) in funds	-	-	-	107,260	107,260
Projected fund balance, beginning of year	9,418,261	2,921,124	-	10,381,412	22,720,797
Projected fund balance, end of year	9,418,261	2,921,124	-	10,488,672	22,828,057

* 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	5,065,741	156,435	-	836,484	6,058,660
To be paid from designated accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated fund balance, end of year	<u>4,352,520</u>	<u>2,764,689</u>	<u>-</u>	<u>9,652,188</u>	<u>16,769,397</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 (Excluding Schools Property Tax Revenue)	<u>4,835,733</u>	<u>-</u>	<u>-</u>	<u>4,832,000</u>	<u>9,667,733</u>
	(483,214)	2,764,689	-	4,820,188	7,101,664

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

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Computation of estimated funds available:
Proprietary Fund Types:

	Electric Utility	Sewer Fund	Solid Waste	Proprietary Fund type
Cash	6,699,361	1,865,871	192,836	8,758,068
Accounts Receivable	2,616,571	185,671	62,890	2,865,132
Due from other funds	198,876	749,947	10,439	959,262
Total	9,514,808	2,801,489	266,165	12,582,462
Accounts payable	1,310,741	2,469	139,912	1,453,122
Due to other funds	5,589	64,020	20,001	89,610
Due to other governments	0	0		0
Accrued payroll	91,392	41,008	63,105	195,505
Bonds payable - current	0	385,000		385,000
Interest payable	0	77,813		77,813
Total	1,407,722	570,310	223,018	2,201,050
Estimated fund available	8,107,086	2,231,179	43,147	10,381,412
Reserves and encumbrances, estimated	205,235	619,549	11,700	836,484
Estimated undesignated funds available	7,901,851	1,611,630	31,447	9,544,928
Twenty percent of projected revenues	3,944,000	554,800	333,200	4,832,000

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

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

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, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Governmental Funds:					
General Fund:					
Revenues:					
Taxes:					
Sales	8,394,417	7,945,884	8,327,846	6,503,349	10,691,000
Property:					
Property	1,602,561	4,521,638	4,759,546	4,324,210	5,219,000
Payments in lieu of taxes	29,663	19,853	17,824	4,124	18,000
	<u>1,632,224</u>	<u>4,541,491</u>	<u>4,777,370</u>	<u>4,328,334</u>	<u>5,237,000</u>
Other:					
Gasoline	482,971	451,451	587,186	440,298	602,000
Cigarette	98,851	110,472	118,383	78,074	116,000
Rental	8,920	7,162	8,783	8,176	12,000
Wine	370,002	314,679	275,487	210,375	277,000
	<u>960,744</u>	<u>883,764</u>	<u>989,839</u>	<u>736,923</u>	<u>1,007,000</u>
Total taxes	<u>10,987,385</u>	<u>13,371,139</u>	<u>14,095,055</u>	<u>11,568,606</u>	<u>16,935,000</u>
Special assessments:	1,835	2,466	7,003	5,049	5,000
Licenses and permits:					
Occupational	6,097,080	6,245,427	6,433,976	5,046,625	6,810,000
Business:					
General	1,597,294	1,737,290	1,717,440	1,590,853	1,691,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Lodging	249,261	211,427	240,216	208,689	311,000
Franchise fee	59,332	65,710	86,332	69,105	82,000
	<u>1,905,887</u>	<u>2,014,427</u>	<u>2,043,988</u>	<u>1,868,647</u>	<u>2,084,000</u>
Telecommunication fees	39,000	5,000	9,000	10,000	12,000
Permits and inspections	118,395	134,365	138,580	98,915	127,000
	<u>157,395</u>	<u>139,365</u>	<u>147,580</u>	<u>108,915</u>	<u>139,000</u>
Total licenses and permits	<u>8,160,362</u>	<u>8,399,219</u>	<u>8,625,544</u>	<u>7,024,187</u>	<u>9,033,000</u>
Intergovernmental revenue:					
Shared county revenue:					
Motor vehicle license	90,498	74,657	82,646	62,619	87,000
Shared state revenue:					
Bank excise tax	4,881	121,161	40,757	-	69,000
Business privilege tax		65,583	65,658	-	66,000
State asset forfeiture		26,194	19,735	7,860	-
Share of liquor tax profits	40,098	42,845	38,406	32,548	37,000
	<u>44,979</u>	<u>255,783</u>	<u>164,556</u>	<u>40,408</u>	<u>172,000</u>
Shared Federal Revenue:					
Federal Asset Forfeiture	-	43,270	12,007	-	-
Other:					
Federal	3,918	-	-	1,500	-
Local Governments			117,871		
Lee County	8,000	51,666	117,917	22,666	26,666

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
	11,918	51,666	235,788	24,166	26,666
Total intergovernmental revenue	147,395	425,376	494,997	127,193	285,666
Charges for services:					
General Government:					
Other	-	12,985	13,329	15,469	20,000
Public safety:					
City Schools/Housing Authority	19,500	19,000	15,000	31,572	77,000
Federal Entities	-	-	22,585	-	-
Water Works Board	9,063	9,516	63,475	18,750	86,000
Other Governments	29,270	-	51,500	113,398	50,000
Towing, firecalls, Training, EMS	870	1,480	53,890	2,069	-
	58,703	29,996	206,450	165,789	213,000
Public Works:					
Clearing and grading - other	-	40,075	9,899	55,697	-
Health:					
Graves and monuments	77,025	78,875	65,625	57,300	73,000
Evergreen Cemetery	5,600	8,600	6,000	5,900	9,000
	82,625	87,475	71,625	63,200	82,000
Culture and recreation:					
Entry fees and concessions	180,336	184,959	205,171	161,571	203,000
Total charges for service	321,664	355,490	506,474	461,726	518,000

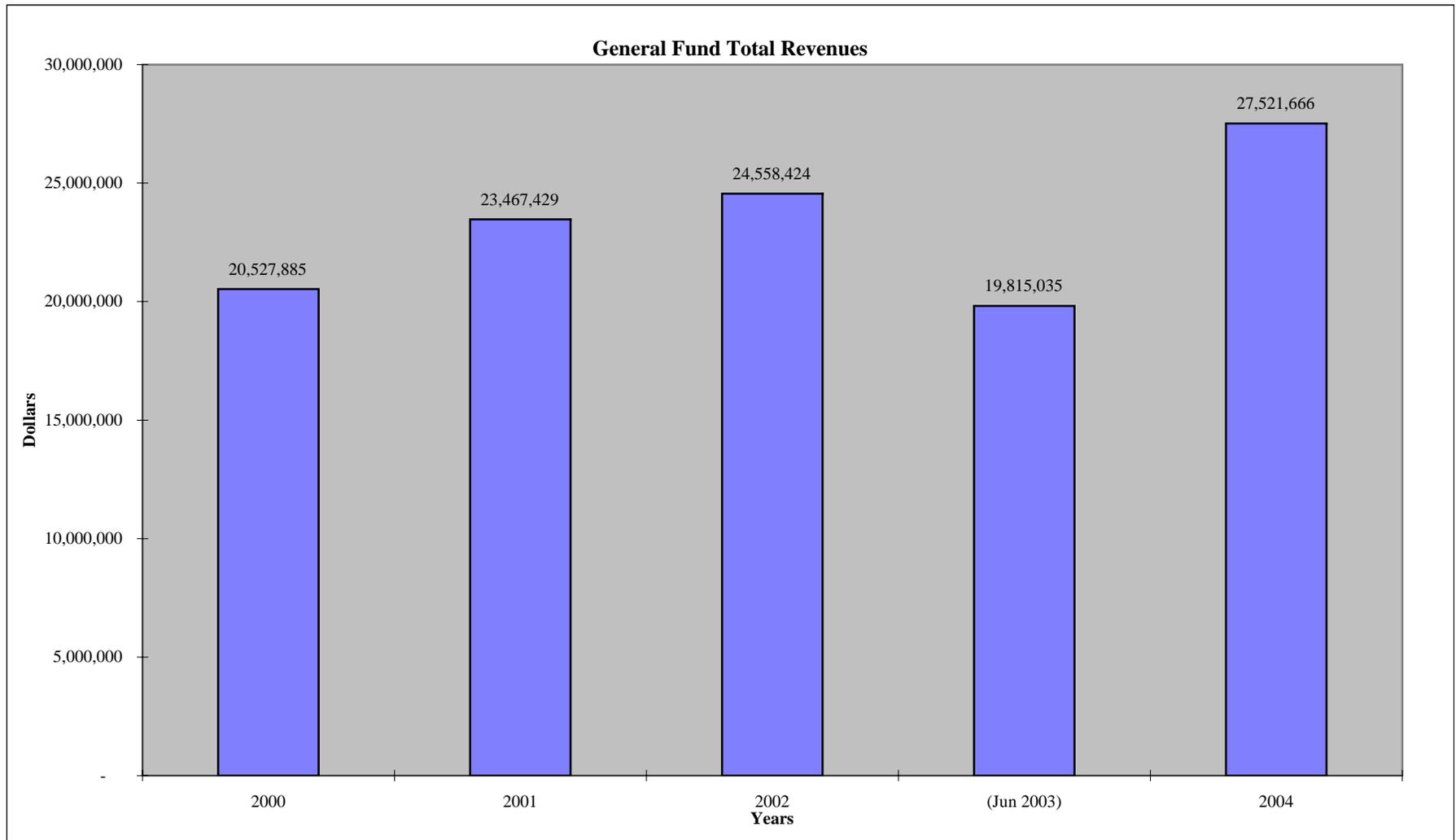
City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Fines and forfeits:					
Public safety:					
Fines and costs	189,075	269,100	289,465	231,743	309,000
Culture and recreation:					
Fines	10,893	14,554	16,461	9,674	-
Total fines and forfeits	199,968	283,654	305,926	241,417	309,000
Miscellaneous revenues:					
Interest earnings	537,215	464,979	251,494	215,331	276,000
Other:					
Rental income	14,607	41,684	47,351	30,479	42,000
Contributions	37,255	9,130	7,570	13,139	12,000
Cemetery lots	55,150	51,865	50,350	34,900	54,000
Miscellaneous	65,049	62,427	166,660	93,008	52,000
Total miscellaneous revenues	172,061	165,106	271,931	171,526	160,000
Total miscellaneous revenues	709,276	630,085	523,425	386,857	436,000
Total revenues	20,527,885	23,467,429	24,558,424	19,815,035	27,521,666

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004



City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Expenditures:					
Current:					
General government:					
Mayor					
Personal services	88,843	92,965	94,383	70,434	98,687
Other	30,630	18,173	11,527	19,319	166,202
Total mayor	<u>119,473</u>	<u>111,138</u>	<u>105,910</u>	<u>89,753</u>	<u>264,889</u>
Administration:					
Personal services	131,423	140,001	117,782	41,931	55,584
Other	191,936	222,244	147,579	140,076	166,275
Services provided to other funds	(1,000)	(1,800)	(1,800)	(1,350)	(1,200)
Total administration	<u>322,359</u>	<u>360,445</u>	<u>263,561</u>	<u>180,657</u>	<u>220,659</u>
Legislative - City Clerk:					
Personal services	149,310	138,264	118,786	89,188	120,320
Other	170,316	148,313	197,233	116,897	278,398
Services provided to other funds	-	-	-	-	-
Total legislative	<u>319,626</u>	<u>286,577</u>	<u>316,019</u>	<u>206,085</u>	<u>398,718</u>
Other:					
Revenue:					
Personal services	462,975	509,967	505,482	374,031	572,878
Other	(17,402)	(69,759)	(77,225)	(62,528)	81,951

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Services provided other funds	(258,564)	(241,630)	(229,594)	(184,721)	(380,030)
	<u>187,009</u>	<u>198,578</u>	<u>198,663</u>	<u>126,782</u>	<u>274,799</u>
Accounting:					
Personal services	215,856	227,007	211,896	184,452	258,086
Other	66,293	74,196	84,327	39,993	103,937
Services provided other funds	(83,353)	(91,174)	(69,375)	(54,754)	(88,790)
	<u>198,796</u>	<u>210,029</u>	<u>226,848</u>	<u>169,691</u>	<u>273,233</u>
Information Technologies:					
Personal services	281,865	313,876	317,395	223,270	444,674
Other	242,980	304,478	333,707	313,654	332,626
Services provided other funds	(175,498)	(126,144)	(95,256)	(75,413)	(129,370)
	<u>349,347</u>	<u>492,210</u>	<u>555,846</u>	<u>461,511</u>	<u>647,930</u>
Judicial:					
Personal services	144,269	145,468	166,454	135,738	198,822
Other	111,978	114,135	113,811	79,231	119,673
	<u>256,247</u>	<u>259,603</u>	<u>280,265</u>	<u>214,969</u>	<u>318,495</u>
Human Resources administration:					
Personal services	155,133	162,696	156,403	109,543	160,304
Other	42,556	38,950	39,175	70,503	259,955
	<u>197,689</u>	<u>201,646</u>	<u>195,578</u>	<u>180,046</u>	<u>420,259</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

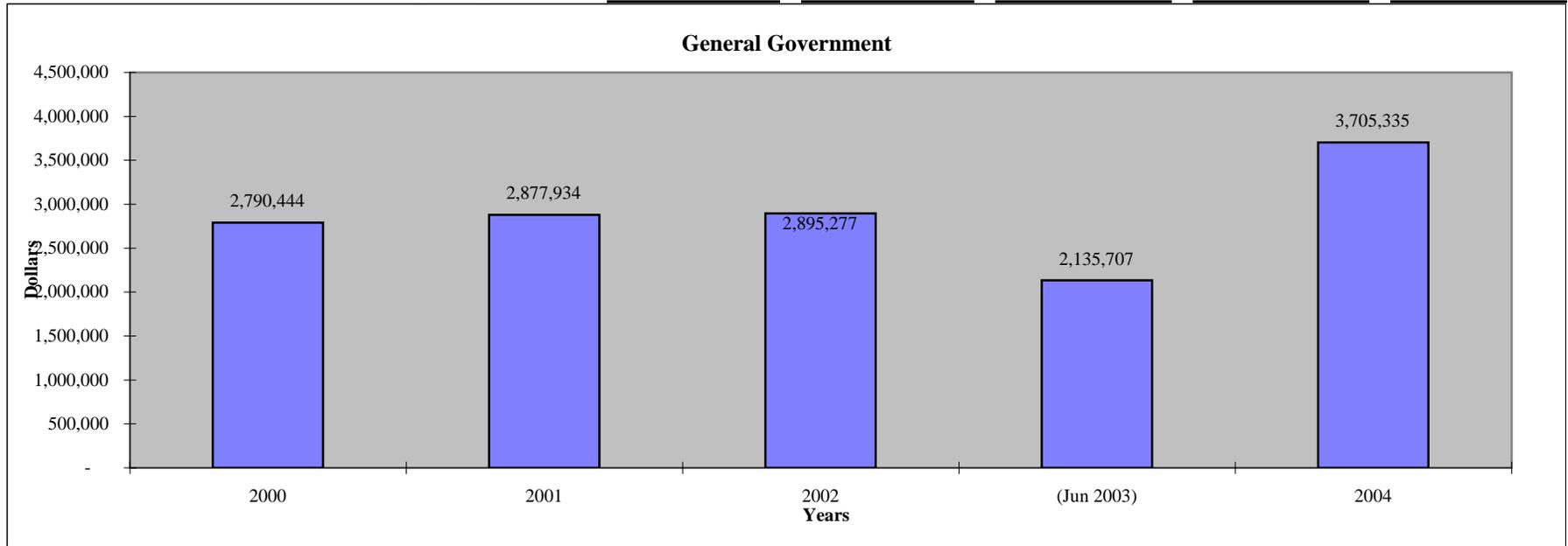
	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Planning:					
Personal services	188,867	173,188	185,792	117,016	199,715
Other	21,957	24,062	19,461	12,433	21,594
Services provided to other fund	-	-	-	-	-
	<u>210,824</u>	<u>197,250</u>	<u>205,253</u>	<u>129,449</u>	<u>221,309</u>
Purchasing:					
Personal services	180,243	187,752	149,338	121,765	168,718
Other	15,102	14,409	17,794	5,502	14,455
Services provided to other fund	(56,685)	(55,968)	(50,192)	(36,904)	(51,160)
	<u>138,660</u>	<u>146,193</u>	<u>116,940</u>	<u>90,363</u>	<u>132,013</u>
Community Relations:					
Personal services	43,077	42,905	44,166	19,549	47,227
Other	22,915	49,411	112,160	28,524	103,668
	<u>65,992</u>	<u>92,316</u>	<u>156,326</u>	<u>48,073</u>	<u>150,895</u>
Nondepartmental:					
Auburn-Opelika Airport	113,022	35,406	21,043	24,671	51,043
Lee County Area Council of Governments	75,836	73,543	62,525	56,657	87,943
Opelika Chamber of Commerce	84,500	75,000	68,500	46,500	61,650
Opelika Industrial Developmen	118,064	100,000	90,000	67,500	100,000
Lee County Extension Service	10,000	10,000	10,000	6,750	10,000
Main Street, Inc.	18,000	23,000	17,000	12,750	17,000
Downtown Redevelopment Authority	5,000	5,000	5,000	5,000	4,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Nondepartmental: (continued)					
Envision Opelika					50,000
Other	-	-	-	18,500	-
	424,422	321,949	274,068	238,328	382,136
 Total other	 2,028,986	 2,119,774	 2,209,787	 1,659,212	 2,821,069
 Total general government	 2,790,444	 2,877,934	 2,895,277	 2,135,707	 3,705,335



City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

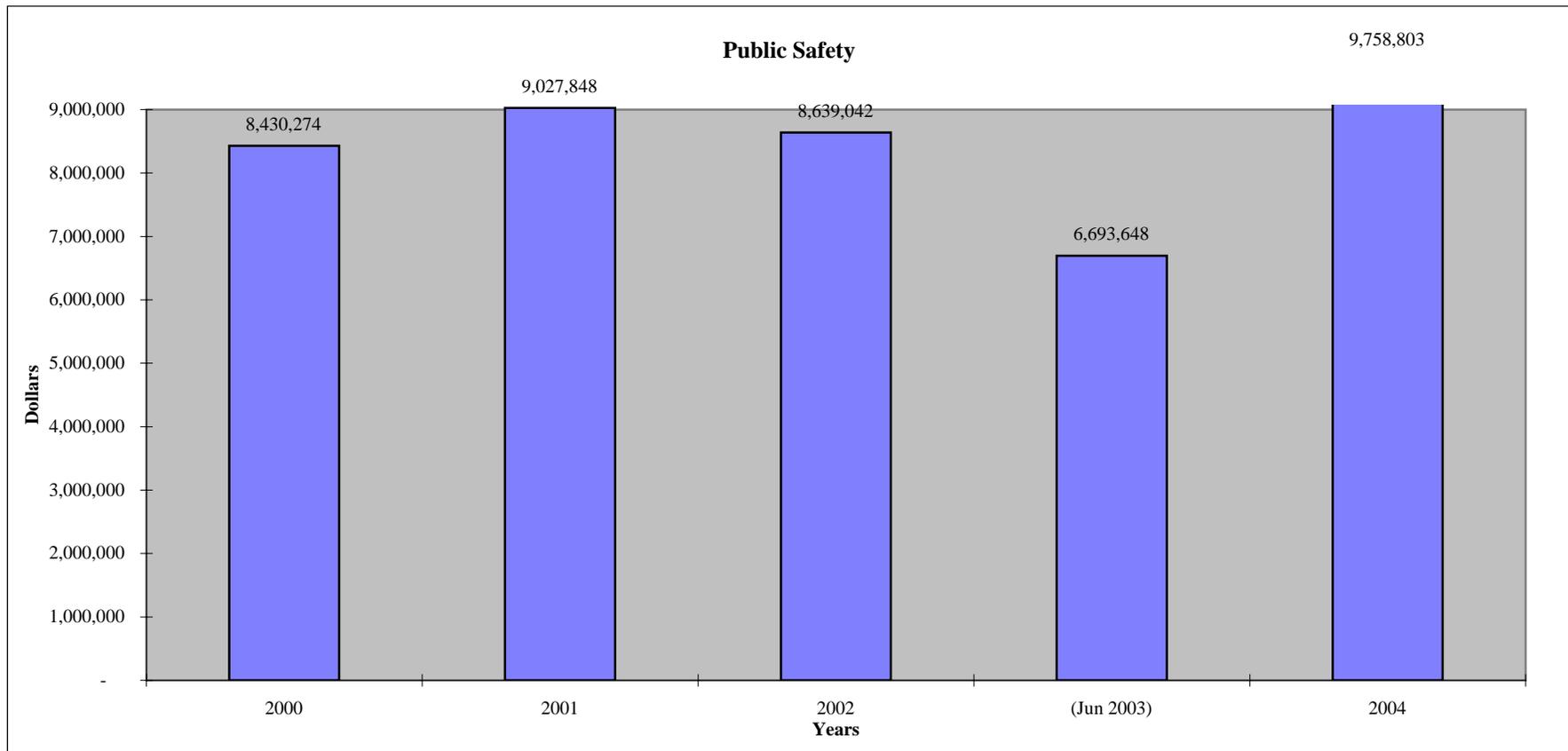
	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Public safety:					
Police:					
Personal services	4,151,807	4,406,431	4,193,690	3,272,555	4,896,847
Other	880,093	972,814	778,742	638,196	899,989
Services provided other funds	-	-	-	-	-
Total police	<u>5,031,900</u>	<u>5,379,245</u>	<u>4,972,432</u>	<u>3,910,751</u>	<u>5,796,836</u>
Fire:					
Personal services	2,830,386	3,012,699	3,066,107	2,338,225	3,263,594
Other	328,988	388,504	315,103	199,347	353,273
Total fire	<u>3,159,374</u>	<u>3,401,203</u>	<u>3,381,210</u>	<u>2,537,572</u>	<u>3,616,867</u>
Other:					
Nondepartmental:					
National Guard	2,000	2,000	1,000	750	1,000
Juvenile Court	15,300	15,300	10,000	7,500	10,000
Lee County Emergency Mgt	31,500	31,500	25,800	23,625	31,500
Emergency Medical Service	190,200	198,600	248,600	213,450	302,600
Circuit Court Attorney	-	-	-	-	-
Total other	<u>239,000</u>	<u>247,400</u>	<u>285,400</u>	<u>245,325</u>	<u>345,100</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Total public safety	8,430,274	9,027,848	8,639,042	6,693,648	9,758,803



City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Public Works:					
Highways and streets:					
Personal services	581,521	593,724	526,706	389,053	639,402
Other	131,236	105,633	106,049	73,087	121,509
	<u>712,757</u>	<u>699,357</u>	<u>632,755</u>	<u>462,140</u>	<u>760,911</u>
Engineering:					
Personal services	442,938	440,193	469,789	354,786	516,775
Other	332,462	128,334	330,586	113,972	110,715
Services provided to other funds	(39,191)	(28,902)	(41,176)	(10,748)	(19,980)
	<u>736,209</u>	<u>539,625</u>	<u>759,199</u>	<u>458,010</u>	<u>607,510</u>
Other:					
Administration:					
Personal services	173,675	201,526	188,950	122,295	179,631
Other	80,761	75,839	70,790	57,024	82,436
Services provided other funds	(27,435)	(27,278)	(25,610)	(20,393)	(27,380)
	<u>227,001</u>	<u>250,087</u>	<u>234,130</u>	<u>158,926</u>	<u>234,687</u>
Cemetery:					
Personal services	139,266	130,230	107,540	85,720	140,002
Other	41,187	44,832	51,891	29,127	60,563
	<u>180,453</u>	<u>175,062</u>	<u>159,431</u>	<u>114,847</u>	<u>200,565</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

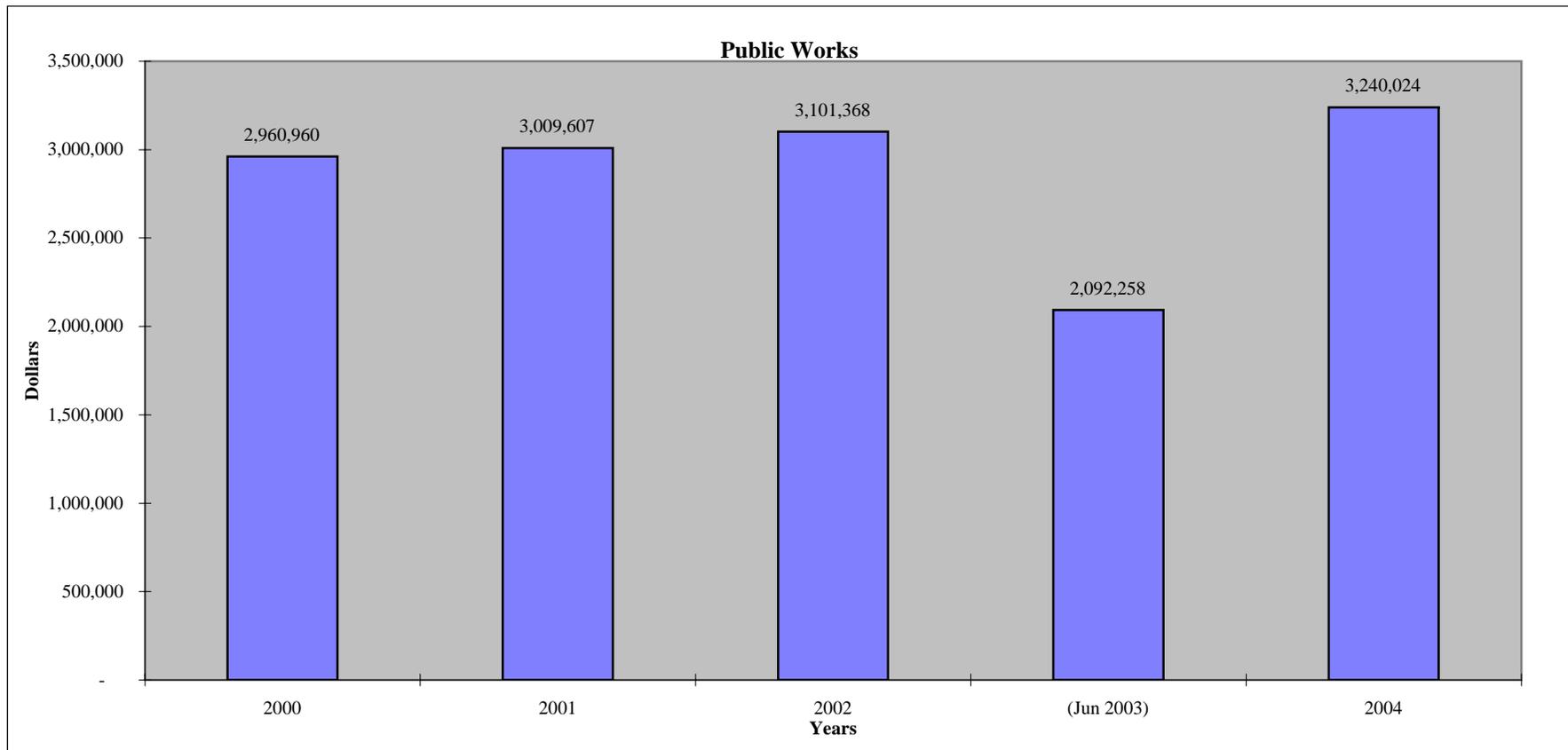
	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Automotive shop:					
Personal services	307,005	302,754	308,960	220,624	325,205
Other	21,623	27,672	29,197	20,076	27,892
	<u>328,628</u>	<u>330,426</u>	<u>338,157</u>	<u>240,700</u>	<u>353,097</u>
Grounds maintenance:					
Personal services	260,291	257,202	255,729	206,462	351,451
Other	133,482	208,591	229,140	101,167	213,964
Services provided other funds	-	-	-	-	-
	<u>393,773</u>	<u>465,793</u>	<u>484,869</u>	<u>307,629</u>	<u>565,415</u>
Building maintenance:					
Personal services	163,368	173,895	181,747	138,128	208,406
Other	34,643	151,704	76,516	45,862	70,001
	<u>198,011</u>	<u>325,599</u>	<u>258,263</u>	<u>183,990</u>	<u>278,407</u>
Inspection:					
Personal services	164,554	204,418	220,674	154,507	221,154
Other	19,574	19,240	13,890	11,509	18,278
	<u>184,128</u>	<u>223,658</u>	<u>234,564</u>	<u>166,016</u>	<u>239,432</u>
Total other	<u>1,511,994</u>	<u>1,770,625</u>	<u>1,709,414</u>	<u>1,172,108</u>	<u>1,871,603</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Total public works	2,960,960	3,009,607	3,101,368	2,092,258	3,240,024



City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

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City of Opelika

Annual Budget

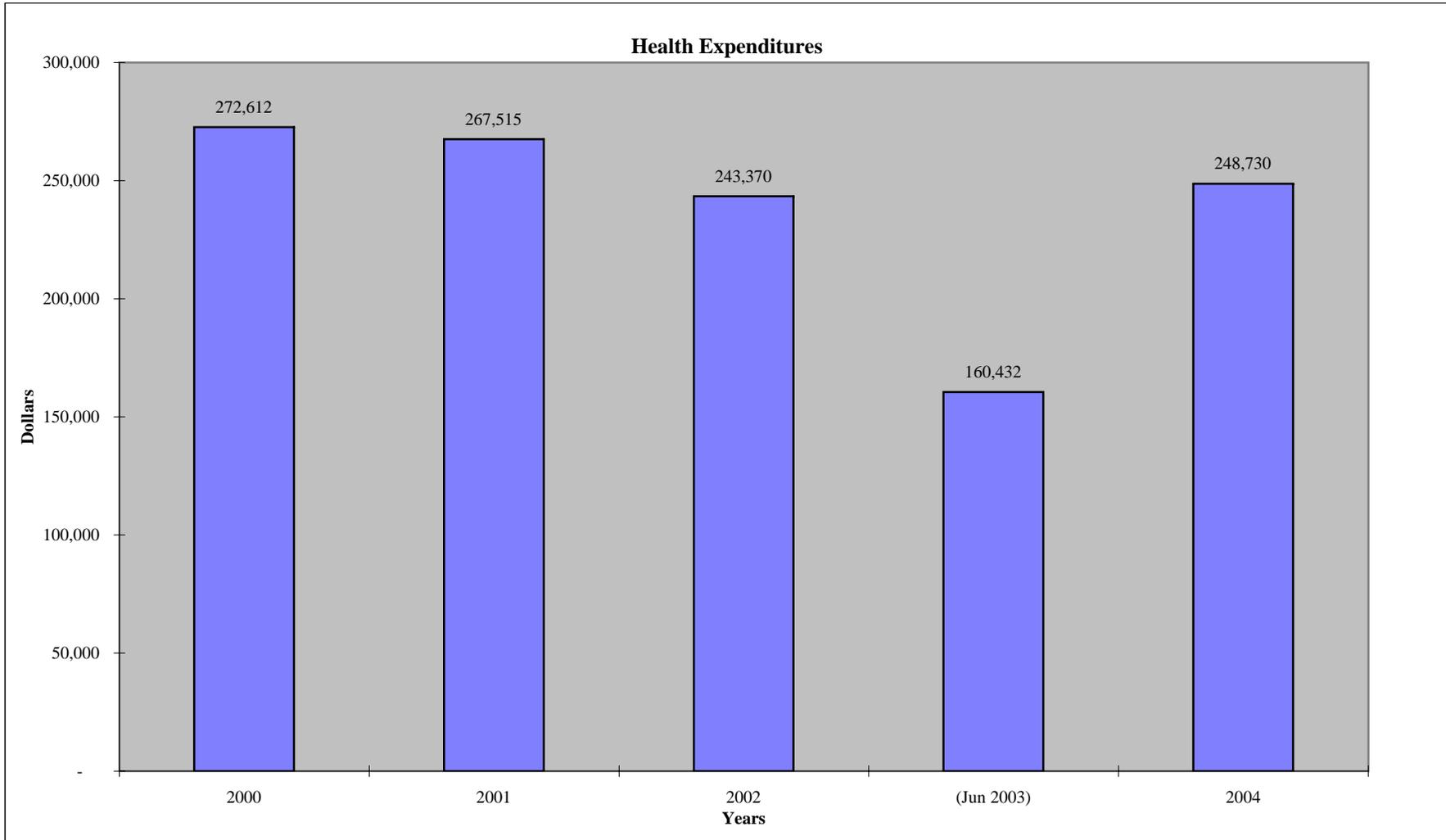
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Health:					
Animal control:					
Personal services	14,502	26,572	27,139	20,799	31,078
Other	2,085	4,702	2,826	2,522	4,618
	<u>16,587</u>	<u>31,274</u>	<u>29,965</u>	<u>23,321</u>	<u>35,696</u>
Other:					
Nondepartmental:					
Public health	50,004	50,004	45,000	33,750	45,000
Mental health	50,000	50,000	45,000	33,750	45,000
Substance abuse	50,000	50,000	45,000	22,500	45,000
East Alabama Regional Solid Waste Dispos	9,389	7,511	7,511	5,633	7,511
Valley Haven School	2,500	2,500	1,500	-	1,000
Lee County Humane Society	59,332	58,280	64,094	38,553	62,023
Sickle Cell	1,500	1,500	1,500	1,125	1,500
Child care alliance	5,000	5,000	1,800	1,800	6,000
Coroner	-	-	-	-	-
Other	28,300	11,446	2,000	-	-
	<u>256,025</u>	<u>236,241</u>	<u>213,405</u>	<u>137,111</u>	<u>213,034</u>
Total health	<u>272,612</u>	<u>267,515</u>	<u>243,370</u>	<u>160,432</u>	<u>248,730</u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004



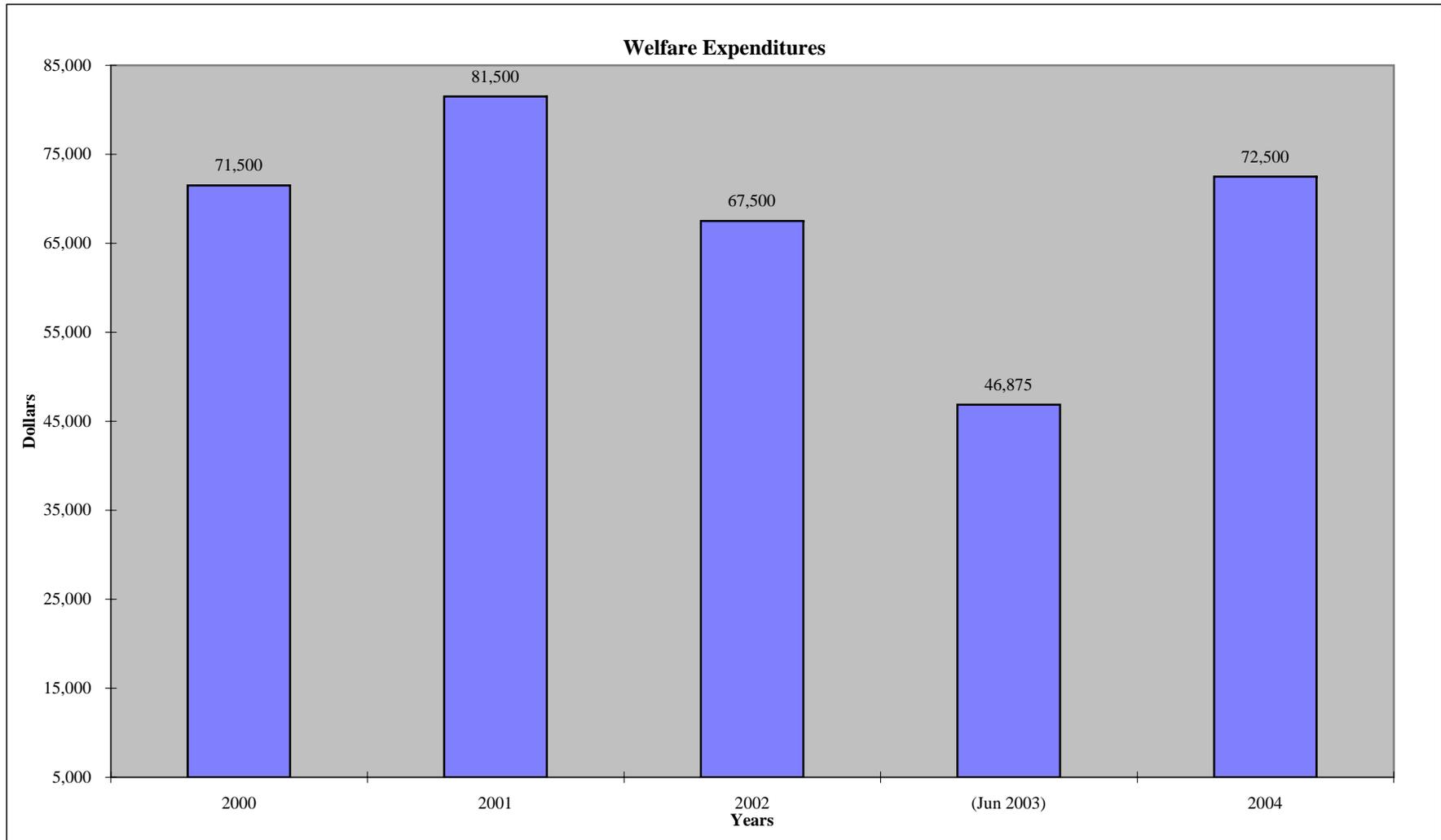
City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Welfare:					
Other:					
Nondepartmental:					
East Alabama Services for the Elderly	5,500	2,500	2,500	1,875	2,500
Lee County Youth Development	36,000	35,000	32,000	24,000	27,000
East Alabama Task force for Battered Women	-	-	-	-	-
Boys and Girls Club	11,000	10,000	10,000	7,500	25,000
Council on Human Relations	19,000	19,000	18,000	13,500	18,000
Darden House Historical Associati	-	15,000	5,000	-	-
Circuit Court	-	-	-	-	-
Total welfare	71,500	81,500	67,500	46,875	72,500

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004



City of Opelika

Annual Budget

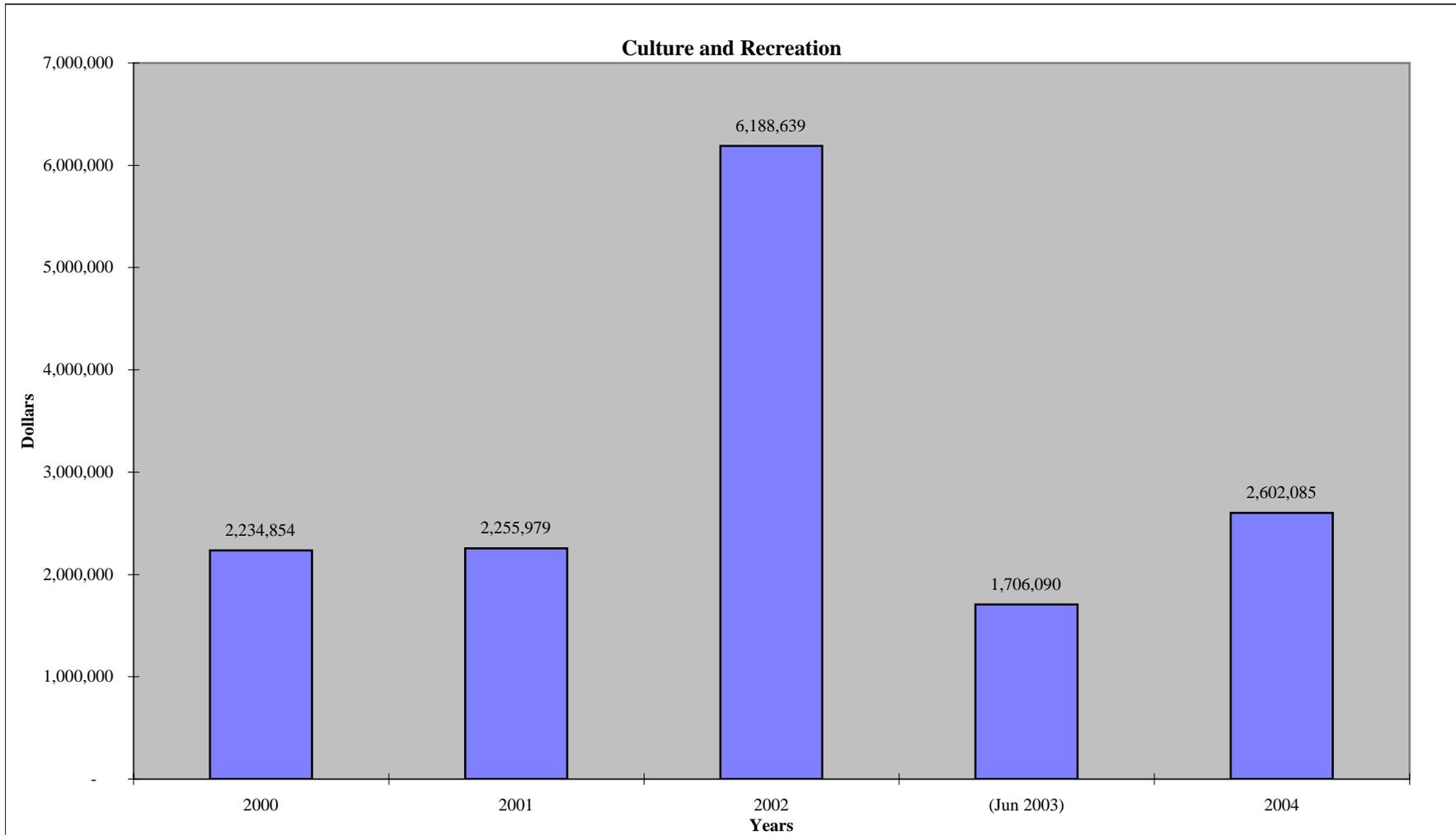
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Culture and recreation:					
Parks and recreation:					
Personal services	1,085,513	1,109,898	1,169,367	868,476	1,373,610
Other	715,618	695,625	771,926	489,601	759,880
Total parks and recreation	1,801,131	1,805,523	1,941,293	1,358,077	2,133,490
Library:					
Personal services	252,769	270,899	272,129	191,383	320,281
Other	127,954	127,557	127,717	100,630	97,314
Total library	380,723	398,456	399,846	292,013	417,595
Nondepartmental:					
Opelika Tree Commission	7,000	7,000	7,000	7,000	7,000
Beautification Committee	11,000	10,000	10,000	20,000	10,000
Arts Association (Depot)	10,000	10,000	10,000	10,000	10,000
Museum of East Alabama	25,000	25,000	20,500	19,000	24,000
Public Parks and Recreation Board	-	-	3,800,000	-	-
Total nondepartmental	53,000	52,000	3,847,500	56,000	51,000
Total culture and recreation	2,234,854	2,255,979	6,188,639	1,706,090	2,602,085

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004



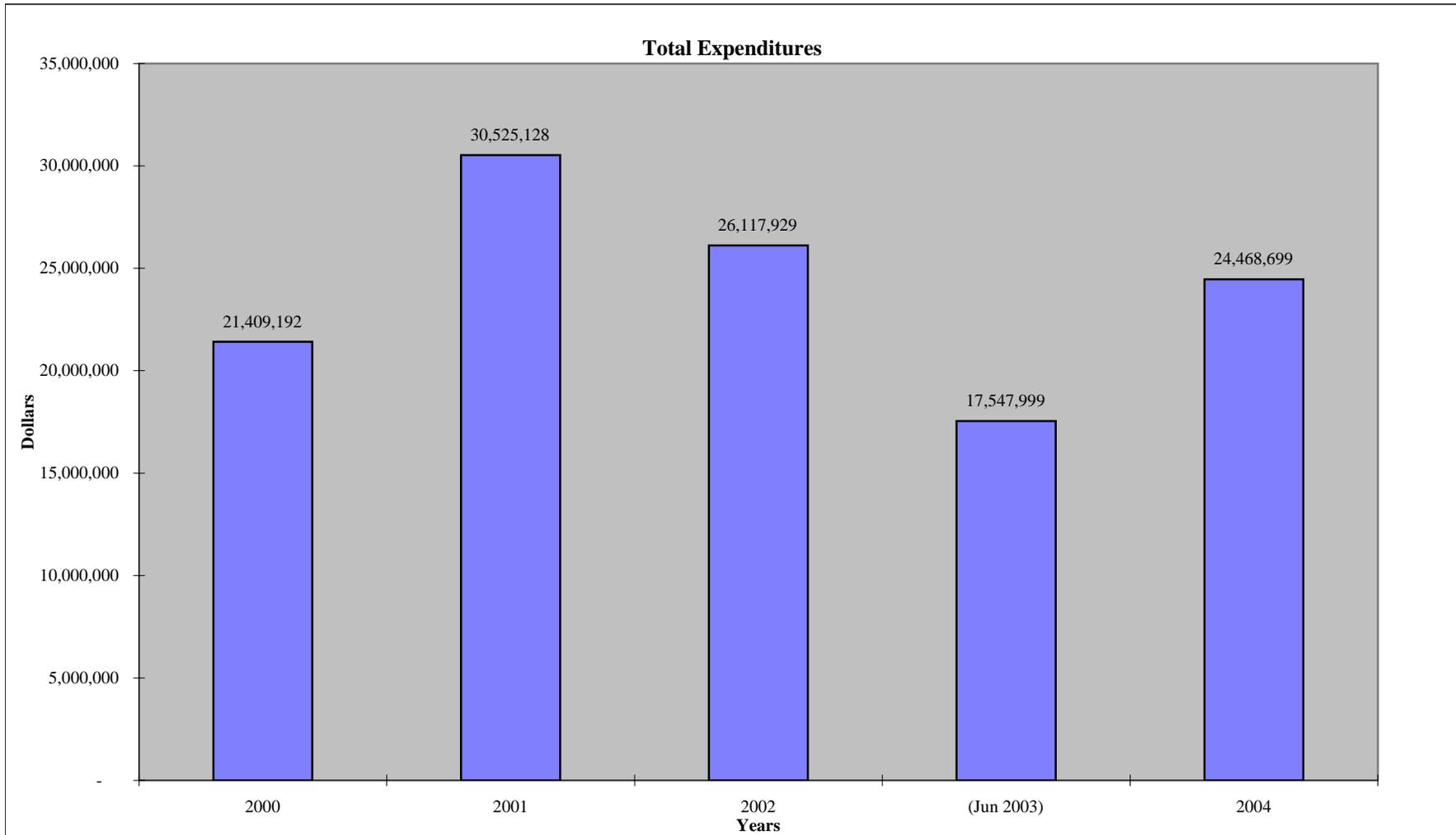
City of Opelika
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Fiscal year ending September 30, 2004

	Years				
	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Economic development:					
Personal services	129,681	167,059	187,956	129,129	216,806
Other	55,239	68,245	68,354	42,605	91,432
Total economic development	184,920	235,304	256,310	171,734	308,238
Education:	1,700,000	9,747,250	2,713,896	2,376,000	3,785,800
Total current expenditures	18,645,564	27,502,937	24,105,402	15,382,744	23,721,515
Capital outlay:	1,748,166	1,776,510	796,745	919,803	85,249
Debt service:					
Issue cost and Trustee fees	21,939	153,299	140,317	348,955	20,000
Principal	324,460	403,064	462,796	356,442	461,241
Interest	669,063	689,318	612,669	540,055	180,694
	1,015,462	1,245,681	1,215,782	1,245,452	661,935
Total expenditures	21,409,192	30,525,128	26,117,929	17,547,999	24,468,699
Excess of revenues over (under) expenditures	(881,307)	(7,057,699)	(1,559,505)	2,267,036	3,052,967

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004



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Fiscal year ending September 30, 2004

	Years				
	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Other financing sources (uses):					
Proceeds from General Long-Term Debt	-	7,690,511	4,196,262	27,607,409	-
Sales of fixed assets	29,699	34,673	30,209	4,089	18,000
Transfers from Electric Utility Fund	1,973,427	1,623,728	2,007,623	1,667,985	2,285,923
Transfers from 1965 Sewer Fund	-	-	5,678	256	-
Transfers from Solid Waste Collection	-	-	6,616	190	-
Transfers from Garden Hills Cemetery Perpetual Care Trust Fund	13,096	13,180	12,929	8,461	18,000
Transfers from Community Development Fund	-	-	-	-	-
Transfers from General Long-Term Debt	2,633	991	-	264,713	6,800
Transfers to Capital Projects Fund	-	-	-	(1,683)	-
Transfers to Community Development Fund	(436,619)	(26,896)	(91,093)	(329,028)	(165,490)
Transfers to General Obligation Debt Service fund	(1,398,038)	(1,524,452)	(2,334,330)	(1,753,563)	(2,167,000)
Transfers to Garden Hills Cemetery Perpetual Care Trust Fund	(13,788)	(12,966)	(12,587)	(8,725)	(12,000)
Transfers to Sales Tax Reserve Fund	-	-	-	-	(980,000)
Transfers to 1965 Sewer System Fund	(902,800)	-	-	-	-
Transfers to General Obligation School Warrants Debt Service Fund	-	(1,875,344)	(2,079,390)	(1,672,316)	(2,057,200)
Transfers to 2003A General Obligation Warrants Debt Service Fund	-	-	-	(27,370,214)	-
Total other financing sources (uses):	(732,390)	5,923,425	1,741,917	(1,582,426)	(3,052,967)

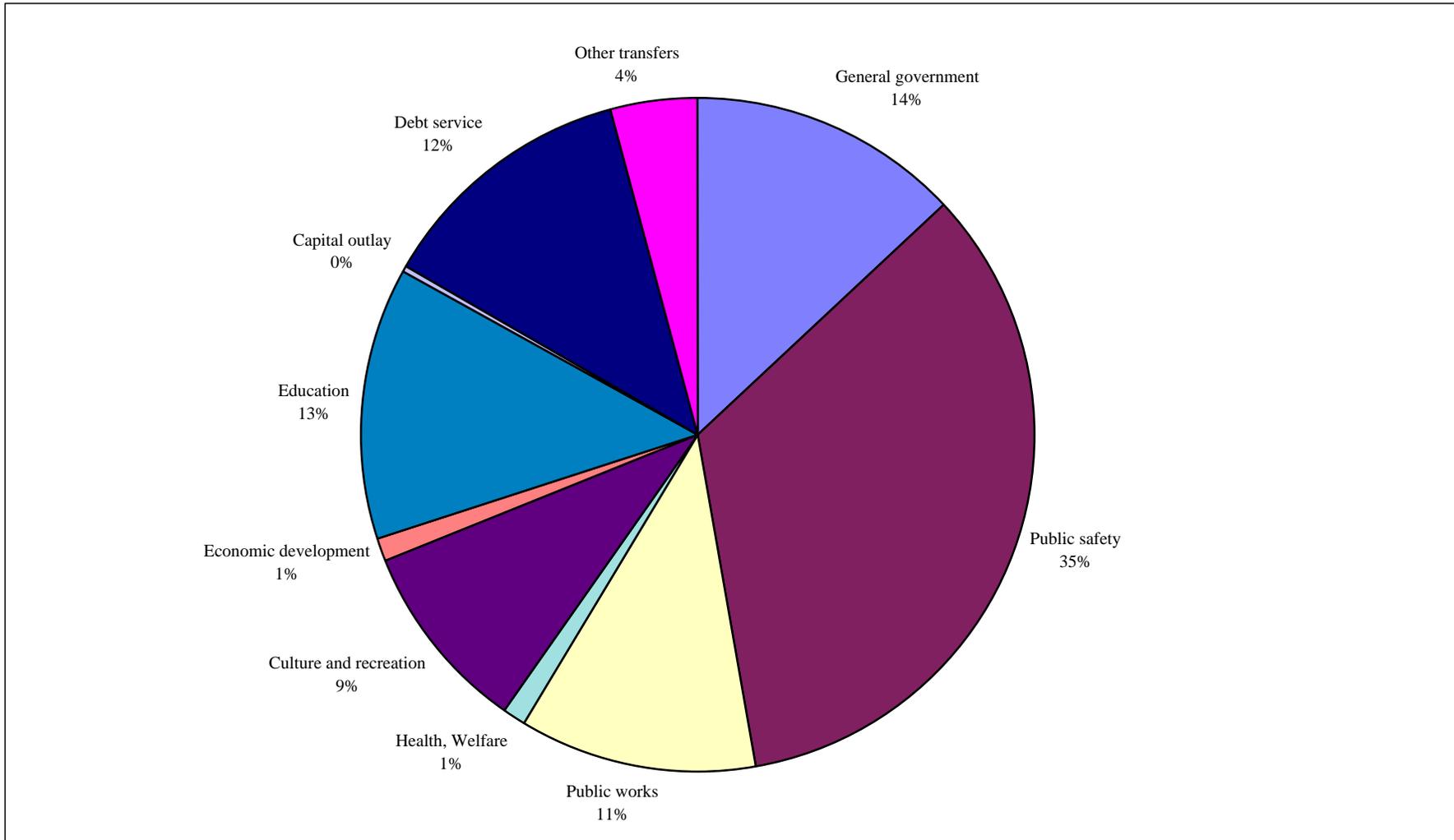
City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
General Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	(1,613,697)	(1,134,274)	182,412	684,610	-
Excess of revenues and other sources over (under) expenditures and other uses	(1,613,697)	(1,134,274)	182,412	684,610	-
Projected fund balance, beginning of year	11,929,873	10,316,176	8,551,239	8,733,651	9,418,261
Projected fund balance, end of year	10,316,176	8,551,239	8,733,651	9,418,261	9,418,261

City of Opelika

Annual Budget

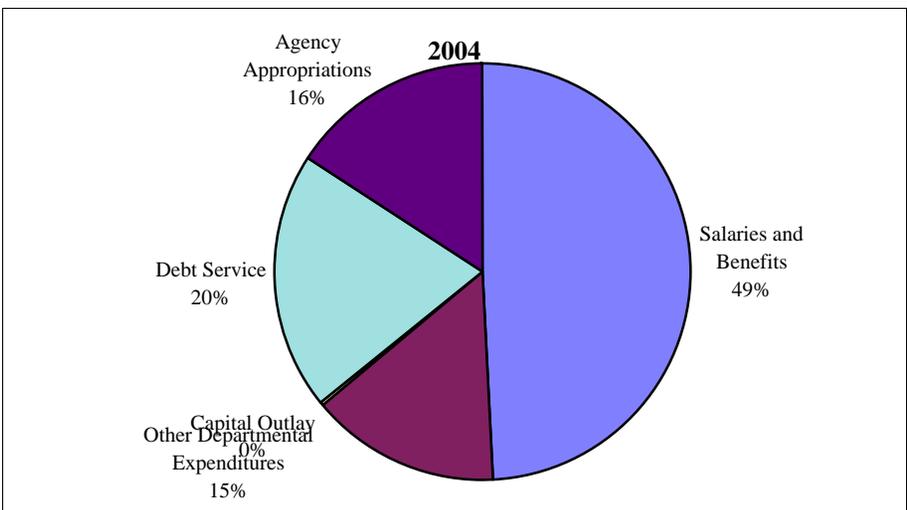
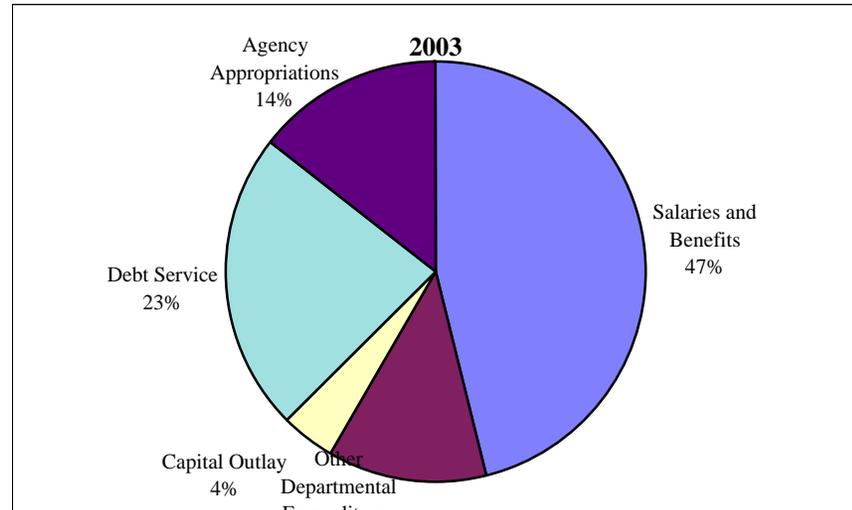
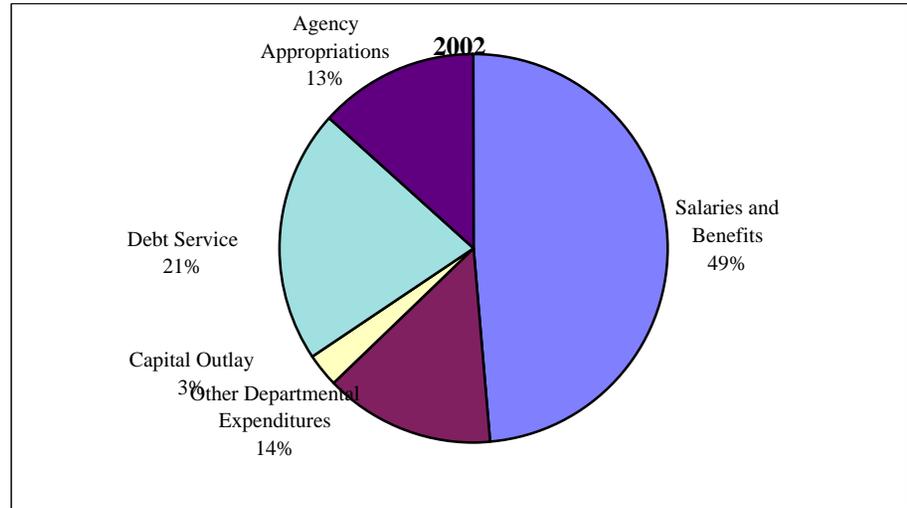
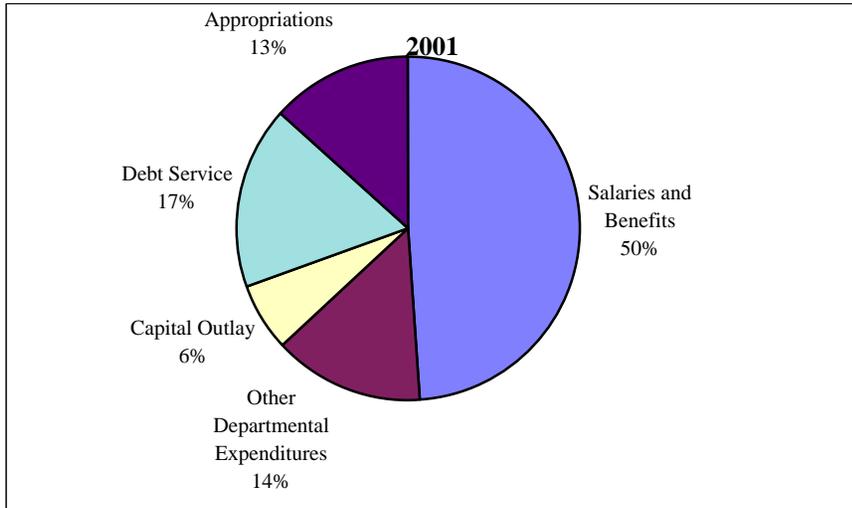
Fiscal year ending September 30, 2004



City of Opelika

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Fiscal year ending September 30, 2004



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Fiscal year ending September 30, 2004

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, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
7 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	78,101	77,762	78,887	59,263	79,000
Miscellaneous:					
Interest	8,694	8,609	3,403	702	1,000
Total revenues	<u>86,795</u>	<u>86,371</u>	<u>82,290</u>	<u>59,965</u>	<u>80,000</u>
Expenditures:					
Current:					
Public works	-	26,369	215,526	-	80,000
Capital outlay	73,631	-	-	-	-
Total expenditures	<u>73,631</u>	<u>26,369</u>	<u>215,526</u>	<u>-</u>	<u>80,000</u>
Excess of revenues over (under) expenditures	13,164	60,002	(133,236)	59,965	-
Projected fund balance, beginning of year	<u>108,787</u>	<u>121,951</u>	<u>194,792</u>	<u>61,556</u>	<u>121,521</u>
Projected fund balance, end of year	<u><u>121,951</u></u>	<u><u>121,951 + 12,839 = 194,792</u></u>	<u><u>61,556</u></u>	<u><u>121,521</u></u>	<u><u>121,521</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
4 cent State Gasoline Tax Fund:					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	56,386	55,928	57,064	41,685	59,000
Miscellaneous:					
Interest	5,033	3,584	1,710	339	-
Other	-	-	-	-	-
Total revenues	<u>61,419</u>	<u>59,512</u>	<u>58,774</u>	<u>42,024</u>	<u>59,000</u>
Expenditures:					
Current:					
Public works	16,120	12,472	101,174	55,447	59,000
Capital Outlay	70,000	-	-	1,033	-
Total expenditures	<u>86,120</u>	<u>12,472</u>	<u>101,174</u>	<u>56,480</u>	<u>59,000</u>
Excess of revenues over (under) expenditures	(24,701)	47,040	(42,400)	(14,456)	-
Projected fund balance, beginning of year	<u>77,038</u>	<u>52,337</u>	<u>108,629</u>	<u>66,229</u>	<u>51,773</u>
Projected fund balance, end of year	<u><u>52,337</u></u>	<u><u>108,629</u></u>	<u><u>66,229</u></u>	<u><u>51,773</u></u>	<u><u>51,773</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Alabama Trust Fund					
Revenues:					
Intergovernmental:					
Shared state gasoline tax	64,355	72,473	77,104	91,830	92,000
Miscellaneous:					
Interest	-	2,720	55	1,384	-
Other	-	-	-	-	-
Total revenues	<u>64,355</u>	<u>75,193</u>	<u>77,159</u>	<u>93,214</u>	<u>92,000</u>
Expenditures:					
Current:					
Public works	-	-	202,000	-	-
Capital Outlay	-	-	-	-	92,000
Total expenditures	<u>-</u>	<u>-</u>	<u>202,000</u>	<u>-</u>	<u>92,000</u>
Excess of revenues over (under) expenditures	64,355	75,193	(124,841)	93,214	-
Projected fund balance, beginning of year	<u>15</u>	<u>64,370</u>	<u>139,563</u>	<u>14,722</u>	<u>107,936</u>
Projected fund balance, end of year	<u><u>64,370</u></u>	<u><u>139,563</u></u>	<u><u>14,722</u></u>	<u><u>107,936</u></u>	<u><u>107,936</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Road Maintenance Fund:					
Revenues:					
Miscellaneous:					
Interest	133,871	122,374	73,723	46,981	70,000
Other	-	-	-	-	-
Total revenues	133,871	122,374	73,723	46,981	70,000
Expenditures:					
Current	117,553	-	223,517	-	70,000
Capital Outlay	-	-	-	-	-
Total expenditures	117,553	-	223,517	-	70,000
Excess of revenues over (under) ex	16,318	122,374	(149,794)	46,981	-
Other financing sources:					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Road Maintenance Fund:					
Excess of revenues and other sources over (under) expenditures and other uses	16,318	122,374	(149,794)	46,981	-
Projected fund balance, beginning of year	<u>2,227,986</u>	<u>2,244,304</u>	<u>2,366,678</u>	<u>2,216,884</u>	<u>2,263,865</u>
Projected fund balance, end of year	<u><u>2,244,304</u></u>	<u><u>2,366,678</u></u>	<u><u>2,216,884</u></u>	<u><u>2,263,865</u></u>	<u><u>2,263,865</u></u>

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Rosemere Cemetery Fund:					
Revenues:					
Miscellaneous:					
Interest	327	699	560	335	-
Contributions	28,684	27,853	29,423	11,969	23,000
Total revenues	29,011	28,552	29,983	12,304	23,000
Expenditures:					
Current:	17,230	16,064	18,113	10,019	23,000
Excess of revenues over (under) expenditures	11,781	12,488	11,870	2,285	-
Other financing sources (uses):					
Transfers from General Fund	-	-	-	-	-
Transfers to General Fund	-	-	-	-	-
Transfers from (to) General Fund	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other us	11,781	12,488	11,870	2,285	-
Projected fund balance, beginning of year	1,836	13,617	26,105	37,975	40,260
Projected fund balance, end of year	13,617	26,105	37,975	40,260	40,260

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

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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Fiscal year ending September 30, 2004

Enterprise Funds:	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Electric Utility Fund:					
Operating revenues:					
Charges for services	20,051,584	19,441,414	18,894,342	14,323,844	19,720,000
Operating expenses:					
Power purchased	15,237,458	13,911,850	13,265,382	10,267,158	14,144,000
Depreciation	969,637	1,014,941	1,030,950	790,632	1,100,000
Personal services	796,209	945,973	1,155,520	1,002,944	1,634,757
Other	573,423	622,412	737,999	281,972	787,605
Services provided by other funds	442,623	513,190	494,736	396,758	504,250
Total operating expenses	18,019,350	17,008,366	16,684,587	12,739,464	18,170,612
Operating income	2,032,234	2,433,048	2,209,755	1,584,380	1,549,388
Nonoperating revenues (expenses):					
Interest revenues	330,283	296,743	154,183	105,539	152,000
Miscellaneous revenues	42,285	52,380	115,864	62,322	72,000
Sale of fixed assets	3,743	1,056	865	(409)	7,000
Interest expense and fiscal charges	(41,532)	(61,840)	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenue (expenses)	334,779	288,339	270,912	167,452	231,000

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Income before operating transfers	2,367,013	2,721,387	2,480,667	1,751,832	1,780,388
Electric Utility Fund:					
Operating transfers in (out):					
Capital Contributions	-	7,122	2,887	73,246	8,000
To other funds	(1,973,427)	(1,623,728)	(2,009,820)	(1,667,985)	(2,285,923)
	<u>(1,973,427)</u>	<u>(1,616,606)</u>	<u>(2,006,933)</u>	<u>(1,594,739)</u>	<u>(2,277,923)</u>
Net income before extraordinary item	393,586	1,104,781	473,734	157,093	(497,535)
Extraordinary loss due to hurricane damage		-	-	-	-
Net income (Loss)	393,586	1,104,781	473,734	157,093	(497,535)
Projected Retained earnings, beginning of year	16,553,646	16,947,232	18,052,013	18,525,747	18,682,840
Projected Retained earnings, end of year	<u>16,947,232</u>	<u>18,052,013</u>	<u>18,525,747</u>	<u>18,682,840</u>	<u>18,185,305</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
1965 Sewer System Fund:					
Operating revenues:					
Charges for services	2,153,905	2,071,721	2,602,048	1,902,938	2,774,000
Operating expenses:					
Depreciation	564,958	566,165	581,238	438,732	600,000
Personal services	641,615	580,496	625,045	464,552	742,558
Other	548,781	588,443	483,967	337,875	538,093
Services provided by other funds	110,225	66,267	66,523	30,998	58,070
Total operating expenses	1,865,579	1,801,371	1,756,773	1,272,157	1,938,721
Operating income	288,326	270,350	845,275	630,781	835,279
Nonoperating revenues (expenses):					
Interest revenues	44,750	59,526	11,151	28,538	11,000
Miscellaneous revenues	7,731	4,204	13,986	4,360	6,000
Sale of fixed assets	788	(2,059)	(459)	-	-
Interest expense and fiscal charges	(384,753)	(364,668)	(346,750)	(267,549)	(200,000)
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	(331,484)	(302,997)	(322,072)	(234,651)	(183,000)

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
1965 Sewer System Fund:					
Income before operating transfers	(43,158)	(32,647)	523,203	396,130	652,279
Operating transfers in (out):					
Capital Contributions	-	146,488	-	263,957	-
From general fund	961,800	-	(5,678)	-	-
	<u>961,800</u>	<u>146,488</u>	<u>(5,678)</u>	<u>263,957</u>	<u>-</u>
Net income before extraordinary item	918,642	113,841	517,525	660,087	652,279
Extraordinary loss due to hurricane damage					
Net income (Loss)	918,642	113,841	517,525	660,087	652,279
Projected Retained earnings, beginning of year	<u>2,492,959</u>	<u>3,411,601</u>	<u>3,525,442</u>	<u>4,042,967</u>	<u>4,703,054</u>
Projected Retained earnings, end of year	<u><u>3,411,601</u></u>	<u><u>3,525,442</u></u>	<u><u>4,042,967</u></u>	<u><u>4,703,054</u></u>	<u><u>5,355,333</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Solid Waste Collection Fund:					
Operating revenues:					
Charges for services	1,578,529	1,585,112	1,602,216	1,214,307	1,666,000
Operating expenses:					
Landfill dumping charges	378,920	387,408	382,587	268,473	373,920
Depreciation	178,596	175,969	171,906	126,189	185,000
Personal services	841,168	887,838	910,600	693,591	897,965
Other	187,228	201,771	198,657	144,769	192,544
Services provided by other funds	135,276	139,328	100,079	77,678	121,760
Total operating expenses	1,721,188	1,792,314	1,763,829	1,310,700	1,771,189
Operating income	(142,659)	(207,202)	(161,613)	(96,393)	(105,189)
Nonoperating revenues (expenses):					
Interest revenues	19,100	12,012	2,856	2,546	2,500
Miscellaneous revenues	5,514	7,202	24,992	3,549	3,000
Sale of fixed assets	8,364	1,626	2,131	-	-
Interest expense and fiscal charges	-	-	-	-	-
Other expenses	-	-	-	-	-
Total nonoperating revenues (expenses)	32,978	20,840	29,979	6,095	5,500

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Income before operating transfers	(109,681)	(186,362)	(131,634)	(90,298)	(99,689)
Solid Waste Collection Fund:					
Operating transfers in (out):					
From general fund	-	-	(6,616)	-	-
Net income (Loss) before extraordinar	(109,681)	(186,362)	(138,250)	(90,298)	(99,689)
Extraordinary loss due to hurricane damage					
Net income (Loss)	(109,681)	(186,362)	(138,250)	(90,298)	(99,689)
Less: Retained earnings, beginning of year	220,873	111,192	(75,170)	(213,420)	(303,718)
Less: Retained earnings, end of year	111,192	(75,170)	(213,420)	(303,718)	(403,407)

City of Opelika
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Fiscal year ending September 30, 2004

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, 2004

	Actual 2000	Actual 2001	Actual 2002	Year to Date (Jun 2003)	Budget 2004
Garden Hills Cemetery Trust Fund:					
Revenues:					
Miscellaneous:					
Interest	13,754	15,461	15,745	8,732	7,000
Other	21,363	(64,583)	(21,050)	(290)	7,000
Total revenues	<u>35,117</u>	<u>(49,122)</u>	<u>(5,305)</u>	<u>8,442</u>	<u>14,000</u>
Expenditures:					
Current:	<u>2,116</u>	<u>2,281</u>	<u>2,816</u>	<u>2,079</u>	<u>8,000</u>
Excess of revenues over (under) expenditures	<u>33,001</u>	<u>(51,403)</u>	<u>(8,121)</u>	<u>6,363</u>	<u>6,000</u>
Other financing sources (uses):					
Transfers from General Fund	13,788	12,966	12,588	8,725	12,000
Transfers to General Fund	(13,096)	(13,180)	(12,929)	(15,723)	(18,000)
Transfers from (to) General Fund	<u>692</u>	<u>(214)</u>	<u>(341)</u>	<u>(6,998)</u>	<u>(6,000)</u>
Excess of revenues and other sources over (under) expenditures and other us	33,693	(51,617)	(8,462)	(635)	-
Projected fund balance, beginning of year	<u>355,496</u>	<u>389,189</u>	<u>337,572</u>	<u>329,110</u>	<u>328,475</u>
Adjustment for accounting change					
Projected fund balance, end of year	<u><u>389,189</u></u>	<u><u>337,572</u></u>	<u><u>329,110</u></u>	<u><u>328,475</u></u>	<u><u>328,475</u></u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

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City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

Capital Outlay Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Capital outlay:

	<u>Cost</u>
General Fund:	
General Government:	
Information Technology:	
Air Conditioning for UPS Building	10,000
Utility Billing Burster	15,978
Public Safety:	
Police:	
Equipment	3,725
Fire:	
Vehicles and Equipment	38,000
Public Works:	
Equipment	5,859
Parks and Recreation:	
Equipment	<u>11,687</u>
Total General Fund capital outlay	<u>85,249</u>

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

Capital outlay:

Enterprise Funds:

Electric Utility Fund:

Equipment	112,705
Automobiles and Trucks	80,000
System Expansion	600,000
Substation Improvements	<u>440,000</u>

Total electric Utility Fund fixed assets and system expansion	<u>1,232,705</u>
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1965 Sewer System Fund:

Sewer System and Treatment Facility Expansion	112,279
	<u>-</u>

Total 1965 Sewer System Fund fixed assets and system expansion	<u>112,279</u>
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Solid Waste Collection Fund:

Vehicles and Equipment	87,811
	<u>-</u>

Total Solid Waste Collection Fund fixed assets	<u>87,811</u>
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Total City of Opelika Capital Outlay	<u><u>1,518,044</u></u>
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City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

Human Resources Section

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

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		
Administrative Assistant	7	1			
Custodian	4	1		1	
City Messenger	3	1		1	
Legislative					
Council members					5
City Clerk/Treasurer	14	1		1	
Deputy City Clerk	8	1			
Other:					
Revenue:					
Revenue officer	12	1		1	
License and tax examiner	10	1		1	
Revenue assistant	7	2		2	
Community Relations:					
Community Relations Specialist	12	1		1	
Utility business office:					
Utility Business Office Supervisor	11	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

	<u>Authorized Positions</u>		<u>Budgeted Positions</u>		
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
General government (continued):					
Other (continued):					
Human Resources Administration:					
Human Resources Director	14	1		1	
Risk Manager	12	1		1	
Human Resources Analyst	9	1		1	
Planning:					
Director of Planning	15	1		1	
CDBG Program Administrator	14	1		1	
Planner	13	1		1	
Code Enforcement Officer	10	1		1	
Administrative assistant	7	1		1	
Purchasing:					
Purchasing Agent	14	1		1	
Administrative Assistant	7	1		1	
Buyer	8	1		1	
Assistant Purchasing Agent	9	1			
Storekeeper	8	1		1	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

	<u>Pay Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Public safety:					
Police:					
Chief of Police	15	1		1	
Custodian	4	1		1	
Identification technician	6	1		1	
Jail supervisor	8	1		1	
Jailer	7	5	1	5	1
Office Manager	9	1		1	
Police captain	13	4		4	
Police corporal	10	8		7	
Police lieutenant	12	6		6	
Police officer	9	58		52	
Police Records Clerk	7	5		5	
Police sergeant	11	8		8	
School crossing guard	1		10		4
Communications:					
Communications supervisor	10	1		1	
Communications Operator I	8	8	1	8	1
Communications Operator II	9	4		4	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

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		32	
Fire equipment mechanic	10	1		1	
Office Manager	9	1		1	
Public works:					
Highways and streets:					
Street superintendent	12	1		1	
Assistant Street Superintendent	11	1		1	
Public Works Supervisor	7	1		1	
Heavy equipment operator	8	4		4	
Heavy Equipment Operations Supervisor	9	1		1	
Motor vehicle operator	6	8		7	
Laborer	5	5		5	

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

		<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
	<u>Pay Grade</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
General fund (continued):					
Culture and recreation:					
Recreation Center Director	9	2		2	
Recreation Maintenance Worker II	6	2		2	
Recreation Maintenance Worker I	5	7		7	
Recreation Supervisor I	10	1		1	
Recreation Supervisor II	12	3		3	
Tennis Supervisor	8	1		1	
Part Time Temporary			80		78
Library:					
Library director	14	1		1	
Children's Librarian	9	1		1	
Circulation Librarian	9	1		1	
Library Assistant III	8	2		2	
Library Assistant II	6	1		1	
Library Assistant I	5		5		5
Custodian - part time	4		1		1
Economic Development:					
Economic Development Director	Contract	1		1	
Administrative Assistant	7	1		1	
Economic Development Project Manager	13	1		1	
Total Governmental Funds employees		339	106	324	98

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

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

City of Opelika

Annual Budget

Fiscal year ending September 30, 2004

Human Resources:

	<u>Pay Grade</u>	<u>Authorized Positions</u>		<u>Budgeted Positions</u>	
		<u>Full Time</u>	<u>Part Time</u>	<u>Full Time</u>	<u>Part Time</u>
Enterprise funds (continued):					
Solid waste collection fund:					
Solid Waste Superintendent	12	1		1	
Assist Superintendent/Sanitation Officer	11	1		1	
Refuse Equipment Operator	8	6		5	
Motor Vehicle Operator	6	6		5	
Laborer	5	5		3	
Knuckleboom Operator	7	7		7	
Utility Serviceman	6	1		1	
Solid Waste Collection Fund Recycling:					
Laborer	5	1		1	
Motor Vehicle Operator	6	1		1	
		29	0	25	0
Total Solid Waste Employees					
		91	0	81	0
Total Enterprise funds employees					
		430	106	405	98
Total City of Opelika Employees		430	106	405	98

City of Opelika
Annual Budget
Fiscal year ending September 30, 2004

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