



Adopted Budget

June 7, 2021

Fiscal Year 2021-2022 (FY22)

City of Eufaula

Mail: P.O. Box 684 / Physical: 17 Hospital Dr.

Eufaula, OK 74432

918-689-2534

CityofEufaulaOK.com

City Council

Mayor, Todd Warren (Freeholder)

Vice-Mayor, Nancy Mouser (Ward 2)

Councilmember, Frank Davis (Ward 1)

Councilmember, Jamie Upton (Ward 3)

Councilmember, Dan Kirby (Ward 4)

Staff

City Manager, Jacob R. Foos

City Clerk-Treasurer, Valarie Cox

Public Works Director, Willie Eastteam

Chief of Police, Mark Goodwin

Tourism and Economic Development Director, Adam White

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Budget Message

Mr. Mayor and Council,

It is my honor to present to you the proposed budget for the Fiscal Year 2021-2022 (FY22). This book provides a comprehensive documentation of the proposed budget to provide transparency to the public and a tool for the City Council to be informed on the City's finances.

The proposed budget shows the City's aggressive approach to investing in the quality of life for the community. Improvements will reach all divisions of the City and include Parks and Recreation, Police, Volunteer Fire, Public Works, Cemetery, Airport, City Hall, Tourism, and Economic Development.

Revenues

- Sales Tax: FY22 is projected to be the highest year for sales tax revenue in the City's history. To be conservative though this budget bases the projected revenue on the historical 5-year average. Sales tax collections are particularly volatile for our community based on lake conditions and tourism.
- Utility Rates: FY22 year will be the fourth year of rate increases for the base water bill in accordance with Resolution 18-09-04 approved September 10, 2018. The projected revenue from the combined rate increases for FY22 is \$638,316. Of that approximately \$196,145 will be used for debt service on the 2018/2019 OWRB-DWSRF water loans.

Expenditures

- Personnel
 - One-time non-recurring employee stipends of \$500 for full-time and \$250 for part-time employees for the first week in December.
 - Health insurance premium rate increase of approximately 3.5% (actual impact of +\$3,000 due to line item correction in the Police Department budget).
- Operations and Maintenance
 - Increase for the Street Department budget in the General Fund by \$30,000 to allow for additional maintenance to be performed throughout the year.
 - Renewed corporate sponsorship with the Eufaula Chamber Foundation in the amount of \$10,000 from the Economic Development Fund. The Chamber Foundation provides grants to local businesses, and they will be adding a new grant category this year for business growth.

- Capital Outlay
 - Purchase of an additional vehicle for the Fire Department, to allow the current “Chief’s Truck” to be used for rescue service, from the General Fund \$30,000.
 - Purchase of a new air cascade system for the Fire Department from the General Fund \$25,000.
 - Purchase of one new vehicle for the Police Department from the Police Account Fund \$40,000 to replace a 2011 Crown Vic patrol unit that has over 200,000 miles.
 - Purchase of two new vehicles for the Public Works Department from the PWA Fund \$52,000 to replace a 2008 truck that has over 225,000 miles and a 2008 car that has over 160,000 miles.
 - The development of a Comprehensive Plan from the Capital Improvement Fund \$150,000.
 - Renovation of City Hall and the Event Center, with \$1.2 million coming from a 2020 bank loan, and \$300,000 budgeted from the General Fund.
 - Replacement of the City’s software infrastructure that handles utility billing, payroll, accounts payable, budgetary, cemetery records, and more, from Disaster Emergency Fund, approximately \$150,000.
 - Purchase of asphalt drag box and used asphalt roller from PWA Fund \$33,000.
 - Purchase of a runway/street sweeper for the airport from Airport Fund \$9,000.
 - Ongoing construction of water improvement projects funded from the Oklahoma Water Resource Board – Drinking Water State Revolving Fund (OWRB-DWSRF) loan, the Bureau of Reclamation grant, and the Indian Health Services Grant, from the EPWA-CWSRF Fund \$4.9 million budgeted.

- Debt Service
 - 2012 Clean Water State Revolving Fund (CWSRF) loan payments from the PWA Fund \$183,965.
 - 2015 Clean Water State Revolving Fund (CWSRF) loan payments from the CWSRF Fund \$33,516.
 - 2014 JPMorgan Chase note payments from the PWA Fund \$253,451.
 - 2015 JPMorgan Chase note payments from the PWA Fund \$368,493.
 - 2017 Bank of Eufaula lease-purchase payments for John Deer Tractor from the Recreation Fund \$14,500. Note: Final Payment April 2022.
 - 2018 Bank of Eufaula loan payments for purchase of Bobcat Excavator from the PWA Fund \$12,365.
 - 2018 Drinking Water State Revolving Fund (DWSRF) loan payments from the PWA Fund \$34,902.
 - 2019 Drinking Water State Revolving Fund (DWSRF) loan payments from the PWA Fund \$161,242.
 - 2020 City Hall Renovation loan payments from PWA Fund (Use Tax transfer) \$139,396.

Total Debt Service of \$1,062,434 for FY22.

Important Items not in this Budget

- The construction of a splash pad, playground, and restrooms. The City was selected for a 50% matching grant in March 2021 by the Oklahoma Tourism and Recreation Department. The project is undergoing environmental reviews and approvals. Once completed a budget amendment will be needed in FY22 to incorporate the project.

The proposed budget presented to you is a balanced budget in accordance with the Oklahoma Municipal Budget Act, Title 11 of the Oklahoma Statutes.

Respectfully submitted,



Jacob R. Foos
City Manager

Introduction

This document includes the budgets for three separate legal entities: City of Eufaula, Eufaula Public Works Authority, and Eufaula Economic Development Authority.

City of Eufaula

The City of Eufaula provides the majority of core services that the community is familiar with including Police, Fire, Parks and Recreation, Cemeteries, and Streets. The primary funding source for these operations is sales tax.

Associated Funds

- General Fund
- Airport Fund
- Cemetery Perpetual Care Fund
- Disaster Emergency Fund
- Police Account Fund
- Police Drug Fund
- Recreation Account Fund
- Arvest/Southpoint Project Fund

Eufaula Public Works Authority

The Eufaula Public Works Authority (EPWA) was formed in 1976 as a legal trust in accordance with state statutes. The EPWA provides or contracts for the core services of water, wastewater, and solid waste. The primary funding source is user fees charged for services and budgeted supplements from the City of Eufaula.

Associated Funds

- Eufaula Public Works Authority Fund
- Meter Fund (Restricted Use)
- Eufaula Public Works/CWSRF Fund
- CIP Fund

Eufaula Economic Development Authority

The Eufaula Economic Development Authority (EEDA) was formed in 2005 as a legal trust in accordance with state statutes. The EEDA promotes economic development and growth in Eufaula. The primary funding source is a portion of the tax assessed on hotels and motels.

Associated Funds

- Eufaula Economic Development Authority Fund

Form of Government

In 2015 the people of Eufaula voted to change the City's form of government to a statutory Council-Manager government. Statutes relating to the Council-Manager government are in Title 11, Chapter 10 and can be found at <https://www.oscn.net/applications/oscn/Index.asp?ftdb=STOKST11&level=1>

The City of Eufaula's Code of Ordinances are available online through American Legal Publishing at <https://codelibrary.amlegal.com/codes/eufaulaok/>

Budget Process

This document is the product of extensive financial review and operations analysis.

January

- Begin reviewing current year revenues and expenses to develop budget projections.

February

- Department Heads submit budget requests to the City Manager for review and consideration.

March

- Presentation of proposed budget by staff and review by the City Council.

April

- Public Hearing for the proposed budget.

May

- Second review of proposed budget by the City Council with any potential changes.

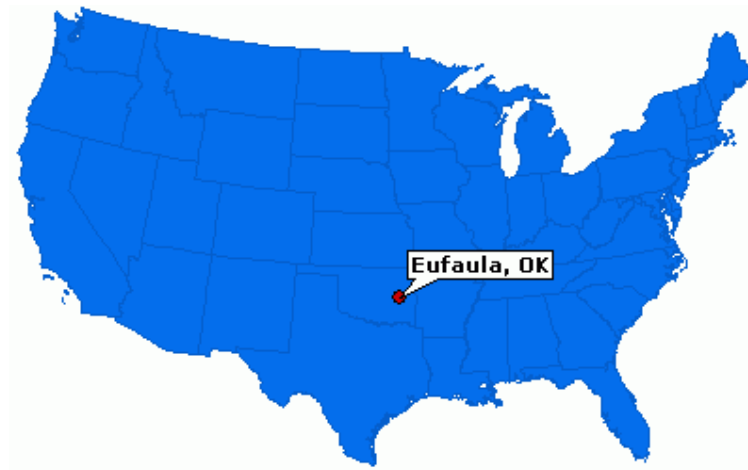
June

- Adoption of final budget by the City Council.
- City Clerk files the adopted budget with the State Auditor and Inspector.

Budget Amendments

Although budgets are a key component for planning and operations, they cannot account for every potential event in a year. The governing body of the City and the Authorities adopting the budget authorize the City Manager/Trust Manager to amend the budget by moving budgeted funds between line items within a department and between departments within a fund. Any other level of amendment requires formal approval by the City or Authority governing body in a public meeting pursuant to the Oklahoma Open Meetings Act.

Eufaula, Oklahoma Map and History



The City of Eufaula is located in southeast Oklahoma and is the county seat of McIntosh County. Eufaula's estimated population as of July 1, 2017 by the U.S. Census Bureau was 2,888.

History of Eufaula (excerpt from the Oklahoma Historical Society)

The county seat of McIntosh County, Eufaula is located in the county's southeastern region at the intersection of U.S. Highway 69 and State Highway 9. The town lies thirty miles north of McAlester and thirty-two miles south of Muskogee. The March 24, 1832, Treaty of Cusseta provided land allotment and some federal compensation for the Muscogee (Creek) Nation emigration from Alabama to Indian Territory. The boundaries included the land between the confluence of the North and South Canadian rivers. In 1848 the Methodist Church established the Asbury Manual Training School. After it burned in 1889, students attended the Creek Nation's Eufaula Boarding School for Girls.

In 1872 Eufaula emerged as a town when the Missouri, Kansas and Texas Railway established a railhead at the site, near North Fork Town. George W. Ingall, Indian agent for the Five Tribes, suggested the name Eufaula, after a Muscogee tribal town in Alabama. Spring floods washed out the bridge that a railroad company was building over the South Canadian River. The rebuilding delay brought people and materials to the developing town. The federal census of 1890 recorded a population of 500 in the community. By 1898 Eufaula had incorporated and had grown to approximately eight hundred residents.

Eufaula's Indian Journal is the oldest continuously published newspaper in Oklahoma. On June 1, 1876, M. P. Roberts printed the first issue of the newspaper in Muskogee, with William P. Ross as editor. Alexander Posey, poet, journalist, and political humorist (Fus Fixico persona), became owner-editor in 1902. By 1911 Eufaula boasted three banks, two newspapers, electricity, waterworks, and telephone services, as well as numerous professionals and businesses. The 1910 population stood at 1,301 and reached 2,073 by 1930.

Nearby, the Creeks successfully grew cotton and corn in the rich soil of the river bottoms. Dairy and cattle operations expanded as well. The number of residents climbed to 2,355 in 1940, holding near that number for the next three decades. In 1946 the U.S. Corps of Engineers received congressional funding for the McClellan-Kerr Arkansas River Navigation System. In 1964 the plans for damming and impounding the Canadian drainage basin concluded with the dedication of Lake Eufaula. The resulting lake covered the agricultural land with over one hundred thousand surface-acres of water, making it the largest-capacity lake in Oklahoma. The lake serves the purposes of flood control, water supply, and hydroelectric power. Currently, tourism provides the major economic base for the area.

Source: John C. Harkey and Mary C. Harkey, "Eufaula," The Encyclopedia of Oklahoma History and Culture, <https://www.okhistory.org/publications/enc.php?entry=EU001>.



Historical picture of downtown Eufaula, courtesy of Kay Wall.

Fund Descriptions

General Fund

Fund #10

The General Fund is the primary operating fund for the City of Eufaula. The fund includes departmental budgets for Administration, Police, Fire, Cemetery, Streets, and City Clerk.

Reference the *Sales Tax Transfer Process* for an explanation of required sales tax transfers between the General Fund and the Eufaula Public Works Authority Fund and how that can affect the respective budgets.

Airport Fund

Fund #30

The Airport Fund is primarily funded by transfers from the General Fund. The Eufaula Municipal Airport is an entitlement airport, which allows \$150,000 (90/10 match) each year for the Airport from the Federal Aviation Administration (FAA). Projects must be engineered by a selected consultant and approved by the FAA.

Cemetery Perpetual Care Fund

Fund #32

The City of Eufaula owns and operates two cemeteries, Greenwood Cemetery and Evergreen Cemetery. For each cemetery plot sold, \$#### of the \$400 price is deposited in this fund. The money is restricted by state law to be used exclusively for the ongoing maintenance to the cemeteries. (Note: Regular maintenance costs including personnel and contract mowing is budgeted in the General Fund.)

Disaster Emergency Fund

Fund #34

The Disaster Emergency Fund is aptly named to serve as a reserve fund for disaster emergencies. The full fund balance is budgeted each year so that funds are available in an emergency without requiring a budget amendment. Although budgeted, the funds are only used for emergencies. In 2020 City received \$220,000 in CARES Act funds, which were placed in this fund. That money is unrestricted and could be re-allocated by the City Council for a specific purpose through a budget amendment.

Eufaula Economic Development Authority Fund Fund #37

This fund accounts for the revenue and expenses of the Eufaula Economic Development Authority (EEDA), a separate legal entity from the City of Eufaula. The EEDA Fund is primarily funded by a portion of hotel/motel tax (4% of the total 9%).

Health Department Fund

Fund #39

This fund is a holdover from when the City had more expenses related to the Health Department, Department of Human Services, and Hospital.

Police Account Fund**Fund #41**

Police court revenue and impound fees are deposited into this fund. From the revenue the expenses for the municipal judge and state court fees are paid, and a budgeted amount is transferred to the General Fund to offset Police Department operation expenses. The City makes a minimal amount from municipal citations; in FY18 a total of \$58,247 was collected in fines, of which \$23,364 went to state court fees and municipal judge expenses, while in the General Fund \$669,591 was spent for the Police Department.

Police Drug Fund**Fund #42**

When a drug case that the police department worked results in seizure/forfeiture of property as set by state law parameters, the property can be deemed surplus and sold. The revenues of those sales are deposited in the Police Drug Fund and can be used for certain police department expenses.

Recreation Account Fund**Fund #43**

The Recreation Account Fund is funded by a portion of the hotel/motel tax (5% of the total 9%). This fund provides for 4th of July Fireworks Show expense, and both operational and capital improvement expenses for recreational items e.g. playground equipment, boat dock upkeep, etc.

Arvest Acct/ Southpoint Project Fund**Fund #46**

These funds are associated with the project at Southpoint to improve parking and recreational facilities.

Capital Improvements Fund**Fund #50**

The Capital Improvements Fund is funded through the Capital Improvement Plan (CIP) Fee charged to each utility customer. The current monthly account charge is \$7.15. Of that, \$1.65 goes to pay the debt on the water meters installed in 2015-2017. The remaining \$5.50 is unrestricted for capital projects to be budgeted each year.

Eufaula Public Works Authority Fund**Fund #90**

The Public Works Authority is currently funded from two sources: sales tax and utility charges. Reference the *Sales Tax Transfer Process* for an explanation of required sales tax transfers between the General Fund and the Eufaula Public Works Authority Fund and how that can affect the respective budgets.

In September 2018 the City Council implemented a seven-year rate increase plan for utility rates. This action provided several benefits to the City including the start to long-term financial stability and the increase in fiscal capacity for debt service. The Eufaula Public Works Authority was approved in

December 2018 for \$7.185 million of financing by the Oklahoma Water Resource Board – Drinking Water State Revolving Fund (OWRB-DWSRF). The loan money is accounted for in the Eufaula Public Works/CWSRF Fund #97.

Meter Fund

Fund #92

The Meter Fund is used to segregate utility customer deposits from all other funds. When a customer starts service with the Eufaula Public Works Authority, their deposit is put into this fund. That money cannot be used for any other purpose except for disbursement back to the customer when the account is closed, or application of the customer's deposit to any unpaid balance on the account.

Eufaula Public Works/CWSRF Fund

Fund #97

The Eufaula Public Works/CWSRF Fund has two functions:

AMR Debt Payments: The monthly account charge of \$1.65 is transferred to this account, and then used to pay the OWRB loan.

DWSRF-OWRB Loan: In 2018 the Eufaula Public Works Authority obtained authority for \$7.185 million in loans from the Oklahoma Water Resource Board. The loan has a draw-down feature to limit interest payments before the funds are needed. Project invoices are evaluated by the City's Engineer, approved by the EPWA, and then submitted to the OWRB for approval. Once approved, the OWRB transfers funds to the appropriate account and the EPWA then issues payment on the invoice.

Position Control Summary

No change in position count is proposed for FY22.

Full-Time Positions Budgeted					
Fund/Department	FY18	FY19	FY20	FY21	FY22
General Fund					
Administration	3	3	3	3	3
Police	13	14 ^a	10 ^b	10	10
Tourism/Econ. Dev.	0	0	0	1 ^c	1
Cemetery	1	1	1	1	1
City Clerk	2	2	2	2	2
Public Works Authority					
Administration	2	1 ^d	1	1	1
Sewer	2	2	2	2	2
Water	8	8	9 ^e	10 ^f	10
Total	31	31	28	30	30

^a The Student Resource Officer position was created in addition to existing Officer positions.

^b This is contingent on the Dispatch division being consolidated with another dispatch agency which would eliminate four full-time positions.

^c One position proposed to be as Tourism and Economic Development Director.

^d Custodian position was eliminated.

^e One position proposed to be added to the Maintenance Division of Public Works to allow for adequate coverage of services.

^f One position proposed to be added to the Maintenance Division of Public Works to allow for adequate coverage of services in parks and general maintenance.

This process is followed to comply with Sales Tax Agreements entered by the City of Eufaula and the Eufaula Public Works Authority as a condition of existing loans with the Oklahoma Water Resource Board and JPMorgan Chase. The agreement only applies to Sales Tax (does not include Use Tax, Cigarette Tax, etc.).

EXAMPLE		
Annual Sales Tax Collection		
	Revenue	Expense
General Fund		
Deposited from OTC	\$ 2,000,000	\$ -
Transferred to PWA	\$ -	\$ 2,000,000
Sub-Total	\$ 2,000,000	\$ 2,000,000
Public Works Authority		
Received from General Fund	\$ 2,000,000	\$ -
Debt Service	\$ -	\$ 700,000
Transferred to General Fund		\$ 1,300,000
Sub-Total	\$ 2,000,000	\$ 2,000,000
General Fund		
Received from PWA	\$ 1,300,000	\$ -
Spent as needed	\$ -	\$ 1,300,000
Sub-Total	\$ 1,300,000	\$ 1,300,000
Total as Budgeted	\$ 5,300,000	\$ 5,300,000
Actual Cash Total	\$ 2,000,000	\$ 2,000,000

Note: At the end of the Fiscal Year, if more Sales Tax was received than budgeted, a final transfer is made from the Public Works Authority to the General Fund.

Sales Tax Transfer Process

Appendix A

Line Item Budget

2022 Estimated Revenues and Budgeted Expenditures

City of Eufaula

Selected Budget Step: 7 - Adopted

Selected Fund: ALL

Selected Dept: ALL

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
10-00-3110-00	Budgetary Fund Balance	\$0	\$55,000	\$0	\$0	\$335,000
10-00-5020-00	Animal Control/ Licensing	\$10	\$100	\$0	\$100	\$100
10-00-5100-00	Tobacco Tax	\$18,960	\$19,000	\$14,686	\$19,000	\$22,000
10-00-5120-00	Facility Rental	\$0	\$6,900	\$4,360	\$6,900	\$6,900
10-00-5135-00	Sales Tax	\$2,040,206	\$2,430,000	\$1,489,905	\$1,986,000	\$2,015,000
10-00-5140-00	Use Tax	\$247,115	\$250,000	\$186,010	\$250,000	\$250,000
10-00-5145-00	Franchise Fee/Tax	\$0	\$130,250	\$94,605	\$130,250	\$135,000
10-00-5160-00	Corps Leases	\$0	\$12,905	\$1,500	\$12,905	\$2,825
10-00-5200-00	Licenses and Permits	\$25,115	\$10,000	\$10,767	\$10,000	\$15,000
10-00-5350-00	Alcoholic Beverage Tax	\$70,380	\$75,000	\$54,487	\$65,000	\$80,000
10-00-5355-00	Grants	\$39,642	\$36,300	\$4,827	\$36,300	\$0
10-00-5356-00	Police Grants	\$13,406	\$14,000	\$11,500	\$10,000	\$0
10-00-5360-00	Commercial Vehicle	\$20,236	\$19,500	\$13,427	\$19,500	\$19,500
10-00-5370-00	Gasoline Excise Tax	\$5,103	\$5,500	\$2,874	\$5,500	\$5,500
10-00-5470-00	Cemetery Collections	\$16,035	\$13,500	\$10,065	\$13,500	\$15,000
10-00-5510-00	Police Fines	\$24,500	\$35,000	\$24,766	\$35,000	\$35,000
10-00-5600-00	Miscellaneous Revenues	\$2,802	\$12,000	\$9,824	\$12,000	\$12,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-00-5620-00	Interest Income	\$820	\$600	\$576	\$600	\$750
10-00-5635-00	Sale of Property	\$273,101	\$0	\$0	\$0	\$0
10-00-5650-00	Abatement Reimbursements	\$5,893	\$8,000	\$7,517	\$8,000	\$12,500
10-00-5910-00	ST Transfer In From PWA Fund	\$1,099,042	\$1,375,000	\$778,261	\$1,345,000	\$1,425,950
	Total Sub-Dept 00:	\$3,902,364	\$4,508,555	\$2,719,959	\$3,965,555	\$4,388,025
10-00-5660-01	Community Center Rental	\$1,190	\$0	\$0	\$0	\$0
	Total Sub-Dept 01:	\$1,190	\$0	\$0	\$0	\$0
10-00-5130-02	O. G. & E.	\$93,244	\$0	\$0	\$0	\$0
10-00-5660-02	The Stuffed Olive Lease	\$500	\$0	\$0	\$0	\$0
	Total Sub-Dept 02:	\$93,744	\$0	\$0	\$0	\$0
10-00-5130-03	O.N.G.	\$12,285	\$0	\$0	\$0	\$0
10-00-5660-03	S.A.C. NUTRITION	\$4,400	\$0	\$0	\$0	\$0
10-00-5685-03	Misc. Refunds & Reimb.	\$31,648	\$0	\$0	\$0	\$0
	Total Sub-Dept 03:	\$48,333	\$0	\$0	\$0	\$0
10-00-5130-04	RB3 LLC	\$1,899	\$0	\$0	\$0	\$0
10-00-5660-04	WAKE & SKATE	\$1,000	\$0	\$0	\$0	\$0
10-00-5685-04	Insurance Cancellations/Reimb.	\$5,790	\$0	\$0	\$0	\$0
	Total Sub-Dept 04:	\$8,689	\$0	\$0	\$0	\$0
10-00-5130-05	East Central Electric	\$2,047	\$0	\$0	\$0	\$0
10-00-5660-05	Xtreme RV Resort Lease	\$1,500	\$0	\$0	\$0	\$0
	Total Sub-Dept 05:	\$3,547	\$0	\$0	\$0	\$0
10-00-5130-06	Canadian Valley Elect.	\$10,742	\$0	\$0	\$0	\$0
10-00-5660-06	Braum's Lease	\$200	\$0	\$0	\$0	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 10 City of Eufaula General Fund

Total Sub-Dept 06:		\$10,942	\$0	\$0	\$0	\$0
10-00-5660-07	Eufaula Partners Marina Lease	\$6,105	\$0	\$0	\$0	\$0
Total Sub-Dept 07:		\$6,105	\$0	\$0	\$0	\$0
10-00-5130-08	HDR Internet	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 08:		\$0	\$0	\$0	\$0	\$0
10-00-5660-09	Katt Daddy's Restaurant Lease	\$1,500	\$0	\$0	\$0	\$0
Total Sub-Dept 09:		\$1,500	\$0	\$0	\$0	\$0
10-00-5930-10	USE TAX TRANSFER FROM PW	\$0	\$261,008	\$0	\$0	\$110,000
Total Sub-Dept 10:		\$0	\$261,008	\$0	\$0	\$110,000
10-00-5660-12	Yogi Bear Amusement Park	\$1,000	\$0	\$0	\$0	\$0
Total Sub-Dept 12:		\$1,000	\$0	\$0	\$0	\$0
10-00-5660-13	Armory	\$275	\$0	\$0	\$0	\$0
Total Sub-Dept 13:		\$275	\$0	\$0	\$0	\$0
Dept. 00 TOTAL REVENUE :		\$4,077,689	\$4,769,563	\$2,719,959	\$3,965,555	\$4,498,025
Fund 10 TOTAL REVENUE :		\$4,077,689	\$4,769,563	\$2,719,959	\$3,965,555	\$4,498,025

BUDGETED EXPENDITURES

Department: 00 NON-DEPARTMENTAL

10-00-5930-00	UT Transfer In From PWA Fund	\$0	(\$34,898)	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	(\$34,898)	\$0	\$0	\$0
Dept. 00 TOTAL EXPENSE :		\$0	(\$34,898)	\$0	\$0	\$0

Department: 10 ADMINISTRATIVE

10-10-6105-00	Salaries	\$143,653	\$151,650	\$84,884	\$148,000	\$148,000
10-10-6115-00	Social Security Matching Tax	\$10,971	\$10,895	\$6,502	\$10,625	\$11,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-10-6120-00	Unemployment Tax	\$3,325	\$3,325	\$2,165	\$3,325	\$3,325
10-10-6125-00	Employer Paid Insurance	\$23,470	\$25,100	\$13,643	\$25,100	\$25,100
10-10-6135-00	Employers Retirement Contribut	\$9,373	\$11,000	\$5,529	\$11,000	\$10,000
10-10-6324-00	Dues and Membership	\$2,924	\$2,950	\$1,684	\$4,000	\$4,000
10-10-6325-00	Travel Allowance	\$1,923	\$1,930	\$1,855	\$3,000	\$3,000
Total Sub-Dept 00:		\$195,639	\$206,850	\$116,262	\$205,050	\$204,425
Dept. 10 TOTAL EXPENSE :		\$195,639	\$206,850	\$116,262	\$205,050	\$204,425
Department: 11 TOURISM						
10-11-6105-00	Salaries	\$0	\$35,550	\$15,952	\$40,000	\$38,000
10-11-6115-00	Social Security Matching Tax	\$0	\$3,050	\$1,220	\$3,050	\$3,050
10-11-6125-00	Employer Paid Insurance	\$0	\$3,175	\$0	\$7,725	\$0
10-11-6135-00	Employers Retirement Contribut	\$0	\$2,000	\$721	\$2,000	\$0
10-11-6301-00	Utilities	\$3,604	\$4,500	\$1,842	\$4,500	\$4,500
Total Sub-Dept 00:		\$3,604	\$48,275	\$19,735	\$57,275	\$45,550
Dept. 11 TOTAL EXPENSE :		\$3,604	\$48,275	\$19,735	\$57,275	\$45,550
Department: 12 POLICE						
10-12-6105-00	Salaries	\$356,418	\$382,550	\$216,437	\$368,000	\$393,000
10-12-6115-00	Social Security Matching Tax	\$27,096	\$29,200	\$16,486	\$26,000	\$28,000
10-12-6125-00	Employer Paid Insurance	\$42,958	\$48,400	\$28,078	\$59,250	\$50,000
10-12-6135-00	OK Police Pension & OMRP	\$35,447	\$39,600	\$21,753	\$33,000	\$40,000
10-12-6203-00	Gas, Oil & Tires	\$24,940	\$28,500	\$16,373	\$25,000	\$25,000
10-12-6206-00	Departmental Supplies	\$6,167	\$9,050	\$5,387	\$5,000	\$7,500
10-12-6213-00	Maintenance & Repairs	\$14,604	\$14,500	\$8,409	\$11,500	\$15,500

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-12-6250-00	Grant Expenses	\$0	\$0	\$0	\$0	\$0
10-12-6301-00	Utilities	\$15,636	\$18,500	\$10,486	\$15,000	\$19,000
10-12-6316-00	Professional Services	\$21,190	\$10,500	\$7,389	\$10,500	\$10,500
10-12-6325-00	Schooling & Training	\$6,707	\$6,000	\$2,505	\$10,000	\$10,000
10-12-6355-00	Contracts & Leases	\$78,000	\$82,800	\$45,500	\$82,800	\$82,800
10-12-6390-00	Other Services	\$0	\$0	\$0	\$0	\$0
10-12-6401-00	Capital Outlay	\$46,080	\$45,000	\$26,502	\$45,000	\$4,000
Total Sub-Dept 00:		\$675,243	\$714,600	\$405,306	\$691,050	\$685,300
Dept. 12 TOTAL EXPENSE :		\$675,243	\$714,600	\$405,306	\$691,050	\$685,300
Department: 13 FIRE						
10-13-6105-00	SALARIES	\$20,869	\$23,500	\$16,608	\$23,500	\$23,500
10-13-6115-00	SOCIAL SECURITY	\$1,515	\$1,700	\$1,181	\$1,700	\$1,700
10-13-6203-00	Gas, Oil & Tires	\$3,543	\$8,775	\$2,827	\$8,775	\$8,775
10-13-6206-00	Supplies	\$1,776	\$6,775	\$2,891	\$6,775	\$6,775
10-13-6213-00	Maintenance & Repairs	\$11,461	\$6,300	\$3,279	\$6,300	\$6,300
10-13-6301-00	Utilities	\$2,878	\$3,500	\$1,663	\$2,000	\$2,000
10-13-6325-00	Schools & Training	\$2,764	\$2,500	\$1,098	\$2,500	\$2,500
10-13-6390-00	Other Services	\$1,215	\$4,000	\$1,245	\$1,500	\$1,500
10-13-6401-00	Equipment Purchases	\$53,798	\$26,000	\$4,757	\$30,000	\$75,000
Total Sub-Dept 00:		\$99,820	\$83,050	\$35,550	\$83,050	\$128,050
Dept. 13 TOTAL EXPENSE :		\$99,820	\$83,050	\$35,550	\$83,050	\$128,050
Department: 14 ANIMAL SHELTER						
10-14-6206-00	Supplies	\$226	\$300	\$65	\$300	\$300

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-14-6213-00	Repairs & Maintenance	\$112	\$1,500	\$1,411	\$2,000	\$2,000
10-14-6301-00	Utilities	\$0	\$0	\$0	\$450	\$450
10-14-6316-00	Professional Services	\$5,150	\$11,100	\$3,450	\$7,500	\$7,500
10-14-6355-00	Contracts & Leases	\$0	\$0	\$0	\$0	\$0
10-14-6401-00	Capital Outlay/ Construction	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$5,488	\$12,900	\$4,926	\$10,250	\$10,250
Dept. 14 TOTAL EXPENSE :		\$5,488	\$12,900	\$4,926	\$10,250	\$10,250
Department: 15 GOVERNMENT						
10-15-6105-00	Salaries	\$3,793	\$4,500	\$2,387	\$4,500	\$4,500
10-15-6115-00	Social Security	\$239	\$350	\$142	\$350	\$350
10-15-6206-00	Supplies	\$12,106	\$7,000	\$5,981	\$7,000	\$7,000
10-15-6301-00	Utilities	\$168,450	\$168,000	\$93,393	\$177,000	\$177,000
10-15-6306-00	Postage	\$1,659	\$750	\$100	\$750	\$750
10-15-6316-00	Professional Services	\$129,120	\$120,000	\$86,100	\$86,000	\$86,000
10-15-6325-00	Schools & Training	\$1,760	\$1,500	\$125	\$1,500	\$1,500
10-15-6326-00	Abatement Services	\$0	\$15,000	\$6,485	\$20,000	\$20,000
10-15-6335-00	Insurance Premiums	\$200,575	\$193,750	\$132,681	\$180,000	\$180,000
10-15-6340-00	Membership Fees	\$462	\$2,950	\$0	\$3,000	\$3,000
10-15-6355-00	Contracts & Leases / Radio	\$6,923	\$11,050	\$7,574	\$10,000	\$10,000
10-15-6401-00	Equipment Purchases	\$25,746	\$21,250	\$20,165	\$21,000	\$315,000
Total Sub-Dept 00:		\$550,832	\$546,100	\$355,134	\$511,100	\$805,100
Dept. 15 TOTAL EXPENSE :		\$550,832	\$546,100	\$355,134	\$511,100	\$805,100
Department: 16 LIBRARY						

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-16-6206-00	Supplies	\$428	\$150	\$48	\$150	\$150
10-16-6213-00	Maintenance & Repairs	\$3,551	\$10,400	\$1,409	\$4,500	\$10,000
10-16-6301-00	Utilities	\$3,011	\$2,250	\$838	\$3,500	\$3,500
Total Sub-Dept 00:		\$6,989	\$12,800	\$2,295	\$8,150	\$13,650
Dept. 16 TOTAL EXPENSE :		\$6,989	\$12,800	\$2,295	\$8,150	\$13,650
Department: 17 CEMETERY						
10-17-6105-00	Salaries	\$27,404	\$30,240	\$16,979	\$27,500	\$29,500
10-17-6115-00	Social Security	\$2,076	\$2,250	\$1,289	\$1,950	\$2,250
10-17-6125-00	Employer Paid Insurance	\$7,243	\$7,725	\$4,386	\$7,725	\$8,250
10-17-6135-00	Employer Retirement Contributi	\$1,354	\$1,460	\$833	\$1,400	\$1,500
10-17-6206-00	Supplies	\$3,756	\$3,400	\$2,806	\$3,000	\$3,000
10-17-6326-00	Contract Labor-Mowing	\$31,950	\$30,000	\$15,900	\$28,500	\$28,500
Total Sub-Dept 00:		\$73,783	\$75,075	\$42,192	\$70,075	\$73,000
Dept. 17 TOTAL EXPENSE :		\$73,783	\$75,075	\$42,192	\$70,075	\$73,000
Department: 19 STREET						
10-19-6203-00	Gas, Oil & Tires	\$8,592	\$10,000	\$5,786	\$10,000	\$10,000
10-19-6206-00	Supplies	\$29,139	\$30,000	\$13,181	\$45,000	\$45,000
10-19-6213-00	Maintenance & Repairs	\$38,709	\$90,550	\$23,187	\$51,300	\$45,000
10-19-6355-00	Leases	\$0	\$0	\$0	\$0	\$0
10-19-6401-00	Equipment Purchases	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$76,440	\$130,550	\$42,154	\$106,300	\$100,000
Dept. 19 TOTAL EXPENSE :		\$76,440	\$130,550	\$42,154	\$106,300	\$100,000
Department: 20 CITY CLERK						

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-20-6105-00	Salaries	\$75,045	\$81,500	\$47,205	\$72,500	\$81,500
10-20-6115-00	Social Security	\$5,736	\$6,250	\$3,597	\$5,250	\$5,250
10-20-6120-00	Unemployment Tax	\$385	\$1,000	\$0	\$1,000	\$1,000
10-20-6125-00	Employer Paid Insurance	\$14,620	\$15,725	\$8,795	\$15,725	\$16,250
10-20-6135-00	Employer Retirement Contributi	\$3,535	\$4,000	\$2,284	\$4,000	\$4,100
10-20-6325-00	Schooling & Training	\$536	\$1,500	\$520	\$1,500	\$1,500
Total Sub-Dept 00:		\$99,857	\$109,975	\$62,401	\$99,975	\$109,600
Dept. 20 TOTAL EXPENSE :		\$99,857	\$109,975	\$62,401	\$99,975	\$109,600
Department: 70 TRANSPORTATION						
10-70-6355-00	Contracts/Leases	\$0	\$20,000	\$11,667	\$20,000	\$20,000
10-70-6401-00	Equipment Purchases	\$20,000	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$20,000	\$20,000	\$11,667	\$20,000	\$20,000
Dept. 70 TOTAL EXPENSE :		\$20,000	\$20,000	\$11,667	\$20,000	\$20,000
Department: 99 TRANSFERS						
10-99-6910-00	Transfer ST to PWA Fund	\$1,915,000	\$2,430,000	\$1,549,774	\$1,895,000	\$2,265,000
10-99-6915-00	Transfer to Cemetery Perpetual	\$800	\$1,400	\$400	\$1,400	\$1,400
10-99-6916-00	Transfer to CIP	\$0	\$0	\$0	\$0	\$0
10-99-6925-00	Transfer to Eufaula Recreation	\$27,500	\$0	\$0	\$0	\$0
10-99-6926-00	Transfer UT to PWA Fund	\$0	\$170,000	\$0	\$170,000	\$0
10-99-6960-00	Contingency Fund	\$18,128	\$36,100	\$15,060	\$35,000	\$35,000
10-99-6965-00	Transfer to Airport Account	\$5,500	\$0	\$0	\$0	\$0
10-99-6966-00	Transfer to Economic Developme	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$1,966,928	\$2,637,500	\$1,565,234	\$2,101,400	\$2,301,400

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 10 City of Eufaula General Fund					
<i>Dept. 99 TOTAL EXPENSE :</i>	\$1,966,928	\$2,637,500	\$1,565,234	\$2,101,400	\$2,301,400
<i>Fund 10 TOTAL EXPENSE :</i>	\$3,774,622	\$4,562,777	\$2,662,855	\$3,963,675	\$4,496,325
<i>nd 10 City of Eufaula General Fund OVERAGE / DEFICIT :</i>	\$303,066	\$206,786	\$57,104	\$58,984	\$1,700

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 30 AIRPORT ACCOUNT						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
30-00-3110-00	Budgetary Fund Balance	\$0	\$37,500	\$0	\$15,000	\$15,000
30-00-5355-00	FAA Airport Grant	\$110,434	\$336,780	\$217,035	\$336,780	\$9,000
30-00-5650-00	Departmental Revenue	\$604	\$0	\$50	\$0	\$0
30-00-5660-00	Airport Hanger Rentals	\$3,694	\$3,750	\$0	\$3,750	\$3,750
30-00-5670-00	Fuel Sales	\$0	\$5,000	\$3,328	\$5,000	\$5,000
30-00-6900-00	Operating Transfer In	\$27,500	\$5,000	\$0	\$5,000	\$0
Total Sub-Dept 00:		\$142,232	\$388,030	\$220,413	\$365,530	\$32,750
Dept. 00 TOTAL REVENUE :		\$142,232	\$388,030	\$220,413	\$365,530	\$32,750
Fund 30 TOTAL REVENUE :		\$142,232	\$388,030	\$220,413	\$365,530	\$32,750
BUDGETED EXPENDITURES						
Department: 30 AIRPORT ACCOUNT						
30-30-6203-00	Fuel System	\$0	\$27,000	\$10,980	\$17,000	\$16,500
30-30-6206-00	Utilities	\$1,645	\$4,000	\$487	\$4,000	\$4,000
30-30-6390-00	Other Services	\$14,550	\$14,500	\$1,837	\$2,000	\$2,000
30-30-6401-00	CAPITAL OUTLAY	\$114,654	\$340,000	\$216,185	\$340,000	\$10,000
Total Sub-Dept 00:		\$130,849	\$385,500	\$229,490	\$363,000	\$32,500
Dept. 30 TOTAL EXPENSE :		\$130,849	\$385,500	\$229,490	\$363,000	\$32,500
Fund 30 TOTAL EXPENSE :		\$130,849	\$385,500	\$229,490	\$363,000	\$32,500
Fund 30 AIRPORT ACCOUNT OVERAGE / DEFICIT :		\$11,383	\$2,530	(\$9,076)	(\$6,546)	\$250

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 31 CDBG						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
31-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
31-00-5305-00	CDBG Grant Revenue	\$0	\$0	\$0	\$0	\$0
31-00-5310-00	REAP Grant Revenue	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
Dept. 00 TOTAL REVENUE :		\$0	\$0	\$0	\$0	\$0
Fund 31 TOTAL REVENUE :		\$0	\$0	\$0	\$0	\$0
BUDGETED EXPENDITURES						
Department: 31 CDBG						
31-31-6201-00	REAP 2015 - HANDICAP ACCE	\$0	\$0	\$0	\$0	\$0
31-31-6202-00	FY15-16 FIRE GRANT	\$0	\$0	\$0	\$0	\$0
31-31-6221-00	2014 REAP	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
Dept. 31 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$0
Department: 99 TRANSFERS						
31-99-6900-00	TRANSFER OUT	\$35,393	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$35,393	\$0	\$0	\$0	\$0
Dept. 99 TOTAL EXPENSE :		\$35,393	\$0	\$0	\$0	\$0
Fund 31 TOTAL EXPENSE :		\$35,393	\$0	\$0	\$0	\$0
Fund 31 CDBG OVERAGE / DEFICIT :		(\$35,393)	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 32 CEMETERY PERPETUAL CARE						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
32-00-3110-00	Budgetary Fund Balance	\$0	\$5,000	\$0	\$5,000	\$5,000
32-00-5620-00	Interest Income	\$6	\$10	\$3	\$10	\$10
32-00-6900-00	Operating Transfer In	\$800	\$1,400	\$400	\$1,400	\$1,400
Total Sub-Dept 00:		\$806	\$6,410	\$403	\$6,410	\$6,410
Dept. 00 TOTAL REVENUE :		\$806	\$6,410	\$403	\$6,410	\$6,410
Fund 32 TOTAL REVENUE :		\$806	\$6,410	\$403	\$6,410	\$6,410
BUDGETED EXPENDITURES						
Department: 32 CEMETERY PERPETUAL CARE						
32-32-6206-00	Departmental Supplies	\$0	\$350	\$0	\$1,400	\$0
32-32-6401-00	CAPITAL OUTLAY	\$6,632	\$6,050	\$0	\$5,000	\$5,000
Total Sub-Dept 00:		\$6,632	\$6,400	\$0	\$6,400	\$5,000
Dept. 32 TOTAL EXPENSE :		\$6,632	\$6,400	\$0	\$6,400	\$5,000
Fund 32 TOTAL EXPENSE :		\$6,632	\$6,400	\$0	\$6,400	\$5,000
32 CEMETERY PERPETUAL CARE OVERAGE / DEFICIT :		(\$5,826)	\$10	\$403	\$413	\$1,410

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 34 DISASTER EMERGENCY FUND

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

34-00-3110-00	Budgetary Fund Balance	\$0	\$62,000	\$0	\$62,000	\$250,000
34-00-5300-00	Disaster Emergency Grant Rev	\$0	\$131,031	\$219,370	\$0	\$0
34-00-5400-00	Dis Emergency Loan Proceeds	\$0	\$0	\$0	\$0	\$0
34-00-5650-00	FEMA Reimbursement	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$193,031	\$219,370	\$62,000	\$250,000
Dept. 00 TOTAL REVENUE :		\$0	\$193,031	\$219,370	\$62,000	\$250,000
Fund 34 TOTAL REVENUE :		\$0	\$193,031	\$219,370	\$62,000	\$250,000

BUDGETED EXPENDITURES

Department: 34 DISASTER EMERGENCY FUND

34-34-6105-00	Salaries	\$0	\$0	\$0	\$0	\$0
34-34-6115-00	Social Security	\$0	\$0	\$0	\$0	\$0
34-34-6206-00	Materials & Supplies	\$0	\$50,000	\$2,791	\$50,000	\$100,000
34-34-6213-00	Maintenance & Repairs	\$0	\$0	\$0	\$0	\$0
34-34-6316-00	Accountant Profess. Svs.	\$0	\$0	\$0	\$0	\$0
34-34-6390-00	Other Services	\$0	\$12,000	\$0	\$12,000	\$0
34-34-6401-00	Capital Outlay	\$0	\$131,031	\$0	\$0	\$150,000
34-34-6500-00	Debt service - principal	\$0	\$0	\$0	\$0	\$0
34-34-6501-00	Debt service - interest	\$0	\$0	\$0	\$0	\$0
34-34-6910-00	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$193,031	\$2,791	\$62,000	\$250,000
Dept. 34 TOTAL EXPENSE :		\$0	\$193,031	\$2,791	\$62,000	\$250,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 34 DISASTER EMERGENCY FUND						
Department: 99 TRANSFERS						
34-99-6900-00	Transfer Out	\$0	\$0	\$0	\$0	\$0
<i>Total Sub-Dept 00:</i>		\$0	\$0	\$0	\$0	\$0
<i>Dept. 99 TOTAL EXPENSE :</i>		\$0	\$0	\$0	\$0	\$0
<i>Fund 34 TOTAL EXPENSE :</i>		\$0	\$193,031	\$2,791	\$62,000	\$250,000
<i>34 DISASTER EMERGENCY FUND OVERAGE / DEFICIT :</i>		\$0	\$0	\$216,579	\$216,579	\$0

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 35 DOC/CDBG						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
35-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
35-00-5355-00	Grants	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
Dept. 00 TOTAL REVENUE :		\$0	\$0	\$0	\$0	\$0
Fund 35 TOTAL REVENUE :		\$0	\$0	\$0	\$0	\$0
BUDGETED EXPENDITURES						
Department: 99 TRANSFERS						
35-99-6900-00	Transfer Out	\$50	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$50	\$0	\$0	\$0	\$0
Dept. 99 TOTAL EXPENSE :		\$50	\$0	\$0	\$0	\$0
Fund 35 TOTAL EXPENSE :		\$50	\$0	\$0	\$0	\$0
Fund 35 DOC/CDBG OVERAGE / DEFICIT :		(\$50)	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 36 DOC/CDBG SAVINGS						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
36-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
36-00-5620-00	Interest	\$3	\$0	\$0	\$0	\$0
36-00-5650-00	Departmental Revenue	\$0	\$0	\$0	\$0	\$0
36-00-6900-00	Operating Transfer In	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$3	\$0	\$0	\$0	\$0
	Dept. 00 TOTAL REVENUE :	\$3	\$0	\$0	\$0	\$0
	Fund 36 TOTAL REVENUE :	\$3	\$0	\$0	\$0	\$0
BUDGETED EXPENDITURES						
Department: 99 TRANSFERS						
36-99-6900-00	Transfers Out	\$6,617	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$6,617	\$0	\$0	\$0	\$0
	Dept. 99 TOTAL EXPENSE :	\$6,617	\$0	\$0	\$0	\$0
	Fund 36 TOTAL EXPENSE :	\$6,617	\$0	\$0	\$0	\$0
	Fund 36 DOC/CDBG SAVINGS OVERAGE / DEFICIT :	(\$6,614)	\$0	\$0	\$0	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 37 EUFAULA ECONOMIC DEVELOP AUTH

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

37-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
37-00-5650-00	Departmental Revenue	\$0	\$0	\$0	\$0	\$0
37-00-6900-00	Operating Transfer In	\$27,697	\$37,500	\$56,400	\$37,500	\$53,500
Total Sub-Dept 00:		\$27,697	\$37,500	\$56,400	\$37,500	\$53,500
Dept. 00 TOTAL REVENUE :		\$27,697	\$37,500	\$56,400	\$37,500	\$53,500
Fund 37 TOTAL REVENUE :		\$27,697	\$37,500	\$56,400	\$37,500	\$53,500

BUDGETED EXPENDITURES

Department: 37 EUFAULA ECONOMIC DEVEL AUTH

37-37-6301	Utilities	\$0	\$0	\$0	\$0	\$0
37-37-6206-00	Departmental Supplies	\$0	\$5,000	\$1,889	\$6,500	\$20,000
37-37-6316-00	Professional Svs	\$19,457	\$30,500	\$21,841	\$24,000	\$25,000
37-37-6355-00	Contracts	\$19,846	\$0	\$0	\$0	\$0
37-37-6390-00	Other Services	\$0	\$0	\$0	\$0	\$0
37-37-6401-00	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$39,302	\$35,500	\$23,729	\$30,500	\$45,000
Dept. 37 TOTAL EXPENSE :		\$39,302	\$35,500	\$23,729	\$30,500	\$45,000
Department: 99 TRANSFERS						
37-99-6900-00	Transfers Out	\$22,000	\$0	\$0	\$5,000	\$0
Total Sub-Dept 00:		\$22,000	\$0	\$0	\$5,000	\$0
Dept. 99 TOTAL EXPENSE :		\$22,000	\$0	\$0	\$5,000	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 37 EUFAULA ECONOMIC DEVELOP AUTH					
<i>Fund 37 TOTAL EXPENSE :</i>	\$61,302	\$35,500	\$23,729	\$35,500	\$45,000
<i>FAULA ECONOMIC DEVELOP AUTH OVERAGE / DEFICIT :</i>	(\$33,605)	\$2,000	\$32,671	\$34,671	\$8,500

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 39 HEALTH DEPT						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
39-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
39-00-5620-00	Interest Income	\$8	\$0	\$5	\$0	\$0
39-00-5650-00	Departmental Revenue	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$8	\$0	\$5	\$0	\$0
	Dept. 00 TOTAL REVENUE :	\$8	\$0	\$5	\$0	\$0
	Fund 39 TOTAL REVENUE :	\$8	\$0	\$5	\$0	\$0
BUDGETED EXPENDITURES						
Department: 39 HEALTH DEPT.						
39-39-6206-00	Departmental Expense	\$0	\$0	\$0	\$0	\$0
39-39-6401-00	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$0	\$0	\$0	\$0	\$0
	Dept. 39 TOTAL EXPENSE :	\$0	\$0	\$0	\$0	\$0
Department: 99 TRANSFERS						
39-99-6900-00	TRANSFER OUT	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$0	\$0	\$0	\$0	\$0
	Dept. 99 TOTAL EXPENSE :	\$0	\$0	\$0	\$0	\$0
	Fund 39 TOTAL EXPENSE :	\$0	\$0	\$0	\$0	\$0
	Fund 39 HEALTH DEPT OVERAGE / DEFICIT :	\$8	\$0	\$5	\$5	\$0

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 41 POLICE ACCOUNT						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
41-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$40,000
41-00-5515-00	Police Impound Fees	\$0	\$0	\$0	\$0	\$0
41-00-5650-00	Court Fine Revenue	\$73,345	\$77,500	\$52,027	\$70,000	\$70,000
Total Sub-Dept 00:		\$73,345	\$77,500	\$52,027	\$70,000	\$110,000
Dept. 00 TOTAL REVENUE :		\$73,345	\$77,500	\$52,027	\$70,000	\$110,000
Fund 41 TOTAL REVENUE :		\$73,345	\$77,500	\$52,027	\$70,000	\$110,000
BUDGETED EXPENDITURES						
Department: 41 POLICE ACCOUNT						
41-41-6206-00	Supplies	\$804	\$3,000	\$118	\$3,000	\$3,000
41-41-6316-00	Judicial Professional Services	\$12,000	\$13,000	\$7,050	\$13,000	\$13,000
41-41-6327-00	Court Related Fees Due	\$18,926	\$26,000	\$13,092	\$18,500	\$18,500
41-41-6401-00	CAPITAL OUTLAY	\$34,449	\$0	\$0	\$0	\$40,000
41-41-6910-00	TRANSFER TO GENERAL FUND	\$24,500	\$35,000	\$24,766	\$35,000	\$35,000
Total Sub-Dept 00:		\$90,679	\$77,000	\$45,027	\$69,500	\$109,500
41-41-6206-01	Impound Fee Expenses	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 01:		\$0	\$0	\$0	\$0	\$0
Dept. 41 TOTAL EXPENSE :		\$90,679	\$77,000	\$45,027	\$69,500	\$109,500
Fund 41 TOTAL EXPENSE :		\$90,679	\$77,000	\$45,027	\$69,500	\$109,500
Fund 41 POLICE ACCOUNT OVERAGE / DEFICIT :		(\$17,334)	\$500	\$7,001	\$7,501	\$500

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 42 POLICE DRUG FUND						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
42-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$2,750
42-00-5200-00	Seizure Forfeitures	\$0	\$0	\$1,047	\$0	\$0
42-00-5600-00	Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
42-00-5620-00	Interest Income	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$1,047	\$0	\$2,750
Dept. 00 TOTAL REVENUE :		\$0	\$0	\$1,047	\$0	\$2,750
Fund 42 TOTAL REVENUE :		\$0	\$0	\$1,047	\$0	\$2,750
BUDGETED EXPENDITURES						
Department: 00 NON-DEPARTMENTAL						
42-00-6390-00	Advertising	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
Dept. 00 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$0
Department: 42 POLICE DRUG FUND ACCOUNT						
42-42-6206-00	Departmental Expense	\$0	\$0	\$0	\$0	\$0
42-42-6390-00	Other Services	\$0	\$0	\$0	\$0	\$0
42-42-6401-00	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$2,750
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$2,750
Dept. 42 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$2,750
Fund 42 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$2,750
Fund 42 POLICE DRUG FUND OVERAGE / DEFICIT :		\$0	\$0	\$1,047	\$1,047	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 43 RECREATION ACCOUNT

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

43-00-3110-00	Budgetary Fund Balance	\$0	\$40,000	\$0	\$40,000	\$0
43-00-5150-00	Hotel/Motel Tax	\$34,581	\$50,000	\$70,500	\$50,000	\$62,500
43-00-5200-00	Tournament Revenue	(\$75)	\$1,550	\$0	\$1,550	\$1,550
43-00-5600-00	Miscellaneous Revenues	\$38,540	\$0	\$0	\$0	\$0
43-00-5700-00	Rec Camping	\$0	\$0	\$0	\$0	\$0
43-00-5800-00	Economic Development	\$27,665	\$87,500	\$56,400	\$67,500	\$53,500
43-00-6900-00	Operating Transfer In	\$27,500	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$128,211	\$179,050	\$126,900	\$159,050	\$117,550
Dept. 00 TOTAL REVENUE :		\$128,211	\$179,050	\$126,900	\$159,050	\$117,550
Fund 43 TOTAL REVENUE :		\$128,211	\$179,050	\$126,900	\$159,050	\$117,550

BUDGETED EXPENDITURES

Department: 43 RECREATION ACCOUNT

43-43-6206-00	Departmental Supplies	\$3,804	\$3,000	\$2,025	\$0	\$0
43-43-6316-00	Professional Services	\$0	\$0	\$0	\$0	\$0
43-43-6390-00	Other Services	\$0	\$0	\$0	\$0	\$0
43-43-6401-00	Capital Outlay	\$7,577	\$30,000	\$5,587	\$45,000	\$0
43-43-6515-00	LOAN PAYMENTS	\$17,237	\$17,250	\$9,818	\$17,250	\$17,250
43-43-6910-00	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
43-43-6920-00	Transfer to EEDA	\$27,697	\$87,500	\$56,400	\$67,500	\$53,500
Total Sub-Dept 00:		\$56,315	\$137,750	\$73,830	\$129,750	\$70,750
43-43-6206-01	Supplies/Baseball	\$0	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 43 RECREATION ACCOUNT						
Total Sub-Dept 01:		\$0	\$0	\$0	\$0	\$0
43-43-6206-03	Supplies/Parks	\$15,772	\$25,000	\$12,048	\$13,000	\$17,500
43-43-6355-03	Contracts/Parks	\$2,170	\$0	\$0	\$0	\$0
Total Sub-Dept 03:		\$17,942	\$25,000	\$12,048	\$13,000	\$17,500
43-43-6355-04	Contracts/Fireworks	\$15,000	\$15,000	\$7,500	\$15,000	\$15,000
Total Sub-Dept 04:		\$15,000	\$15,000	\$7,500	\$15,000	\$15,000
43-43-6206-05	Ramp Repairs	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 05:		\$0	\$0	\$0	\$0	\$0
Dept. 43 TOTAL EXPENSE :		\$89,257	\$177,750	\$93,377	\$157,750	\$103,250
Fund 43 TOTAL EXPENSE :		\$89,257	\$177,750	\$93,377	\$157,750	\$103,250
Fund 43 RECREATION ACCOUNT OVERAGE / DEFICIT :		\$38,954	\$1,300	\$33,523	\$34,823	\$14,300

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 46 Arvest Acct/ Southpoint Project						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
46-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
46-00-5655-00	Southpoint Project Revenue	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$0	\$0	\$0	\$0	\$0
	Dept. 00 TOTAL REVENUE :	\$0	\$0	\$0	\$0	\$0
	Fund 46 TOTAL REVENUE :	\$0	\$0	\$0	\$0	\$0
BUDGETED EXPENDITURES						
Department: 46 Arvest Bank / Southpoint Prjct						
46-46-6316-00	Accountant Profess. Svs.	\$0	\$0	\$25	\$0	\$0
46-46-6401-00	Southpoint Capital Outlay	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$0	\$0	\$25	\$0	\$0
	Dept. 46 TOTAL EXPENSE :	\$0	\$0	\$25	\$0	\$0
	Fund 46 TOTAL EXPENSE :	\$0	\$0	\$25	\$0	\$0
	Fund 46 Arvest Acct/ Southpoint Project OVERAGE / DEFICIT :	\$0	\$0	(\$25)	(\$25)	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 50 Capital Improvements Fund

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

50-00-3110-00	Budgetary Fund Balance	\$0	\$185,000	\$0	\$185,000	\$35,000
50-00-5305-00	GRANT REVENUE	\$9,978	\$0	\$1,200	\$0	\$0
50-00-5620-00	Interest Income	\$195	\$150	\$124	\$150	\$150
50-00-5625-00	Capital Improvements Fee	\$154,236	\$155,000	\$93,318	\$155,000	\$155,000
50-00-5630-00	CDBG Grant	\$0	\$450,000	\$0	\$450,000	\$0
50-00-5635-00	IHS Grant	\$0	\$128,000	\$0	\$128,000	\$0
50-00-5920-00	Transfers from General Fund	\$0	\$0	\$0	\$0	\$0
50-00-5930-00	Transfers from CWSRF	\$36,019	\$142,804	\$133,812	\$142,804	\$0
50-00-5950-00	Transfer from DOC/CDBG	\$0	\$0	\$0	\$0	\$0
50-00-5960-00	Transfer from DOC/CDBG Sav.	\$6,667	\$0	\$0	\$0	\$0
50-00-5995-00	Transfer from C.D.B.G.	\$35,393	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$242,489	\$1,060,954	\$228,454	\$1,060,954	\$190,150
Dept. 00 TOTAL REVENUE :		\$242,489	\$1,060,954	\$228,454	\$1,060,954	\$190,150
Fund 50 TOTAL REVENUE :		\$242,489	\$1,060,954	\$228,454	\$1,060,954	\$190,150

BUDGETED EXPENDITURES

Department: 50 Capital Improvements Fund

50-50-6125-00	CDBG Grant Exp.	\$0	\$0	\$0	\$450,000	\$0
50-50-6135-00	IHS Grant Exp.	\$0	\$0	\$0	\$128,000	\$0
50-50-6401-00	CAPITAL OUTLAY	\$58,137	\$1,020,804	\$301,549	\$442,804	\$150,000
50-50-6910-00	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$58,137	\$1,020,804	\$301,549	\$1,020,804	\$150,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 50 Capital Improvements Fund						
<i>Dept. 50 TOTAL EXPENSE :</i>		\$58,137	\$1,020,804	\$301,549	\$1,020,804	\$150,000
Department: 99 TRANSFERS						
50-99-6913-00	Transfer	\$0	\$0	\$0	\$0	\$0
50-99-6914-00	Transfer to CWSRF	\$31,739	\$32,445	\$12,309	\$35,300	\$35,300
50-99-6926-00	Transfer to E.P.W.A.	\$0	\$0	\$0	\$0	\$0
<i>Total Sub-Dept 00:</i>		\$31,739	\$32,445	\$12,309	\$35,300	\$35,300
<i>Dept. 99 TOTAL EXPENSE :</i>		\$31,739	\$32,445	\$12,309	\$35,300	\$35,300
<i>Fund 50 TOTAL EXPENSE :</i>		\$89,876	\$1,053,249	\$313,858	\$1,056,104	\$185,300
<i>Fund 50 Capital Improvements Fund OVERAGE / DEFICIT :</i>		\$152,613	\$7,705	(\$85,404)	(\$80,554)	\$4,850

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 90 Public Works Authority

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

90-00-3110-00	Budgetary Fund Balance	\$0	\$45,000	\$0	\$45,000	\$75,000
90-00-5110-00	Use Tax Transfer In	\$0	\$148,055	\$0	\$0	\$250,000
90-00-5115-00	Cigarette Tax	\$0	\$0	\$0	\$0	\$0
90-00-5401-00	Water	\$975,757	\$1,052,000	\$691,284	\$1,052,000	\$1,268,000
90-00-5402-00	Sewer	\$340,013	\$318,000	\$200,887	\$318,000	\$330,000
90-00-5403-00	Garbage	\$359,649	\$385,000	\$219,532	\$345,000	\$375,000
90-00-5404-00	Water and Sewer Taps	\$23,550	\$42,000	\$35,000	\$10,000	\$10,000
90-00-5620-00	Interest Income	\$429	\$750	\$400	\$750	\$750
90-00-5625-00	Administration Fee	\$19,311	\$18,000	\$11,733	\$18,000	\$18,000
90-00-5630-00	Penalties	\$26,368	\$32,500	\$17,009	\$32,500	\$32,500
90-00-5650-00	Other Miscellaneous	\$25,172	\$145,752	\$46,489	\$70,752	\$25,000
90-00-6900-00	Sales Tax Transfer In	\$1,915,000	\$2,280,000	\$1,549,774	\$2,080,000	\$2,015,000
Total Sub-Dept 00:		\$3,685,248	\$4,467,057	\$2,772,107	\$3,972,002	\$4,399,250
Dept. 00 TOTAL REVENUE :		\$3,685,248	\$4,467,057	\$2,772,107	\$3,972,002	\$4,399,250
Fund 90 TOTAL REVENUE :		\$3,685,248	\$4,467,057	\$2,772,107	\$3,972,002	\$4,399,250

BUDGETED EXPENDITURES

Department: 29 DEBT SERVICE

90-29-6500-00	Misc. Loan Payments	\$18,137	\$79,500	\$59,484	\$62,500	\$14,500
90-29-6515-00	Bond Coupons & Interest Paymen	\$626,717	\$623,000	\$362,868	\$640,000	\$640,000
90-29-6520-00	OWRB Loan Payments	\$214,283	\$280,000	\$146,356	\$280,000	\$360,000
90-29-6530-00	City Hall Loan Payment	\$0	\$81,000	\$23,118	\$70,000	\$140,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 90 Public Works Authority						
<i>Total Sub-Dept 00:</i>		\$859,137	\$1,063,500	\$591,826	\$1,052,500	\$1,154,500
<i>Dept. 29 TOTAL EXPENSE :</i>		\$859,137	\$1,063,500	\$591,826	\$1,052,500	\$1,154,500
Department: 90	ADMINISTRATIVE					
90-90-6105-00	Salaries	\$93,485	\$89,400	\$51,693	\$75,000	\$88,000
90-90-6115-00	Social Security	\$6,894	\$6,550	\$3,842	\$5,500	\$5,500
90-90-6120-00	Unemployment Tax	\$2,735	\$2,650	\$1,275	\$2,700	\$2,700
90-90-6125-00	Employer Paid Insurance	\$7,253	\$14,525	\$9,129	\$7,725	\$8,150
90-90-6135-00	Employers Retirement Contribut	\$2,662	\$5,000	\$2,501	\$5,000	\$3,500
90-90-6206-00	Materials & Supplies	\$0	\$0	\$0	\$0	\$0
90-90-6316-00	Professional Services	\$3,253	\$1,600	\$1,315	\$1,500	\$1,500
90-90-6401-00	CAPITAL OUTLAY	\$108,265	\$134,302	\$81,520	\$81,602	\$120,000
<i>Total Sub-Dept 00:</i>		\$224,547	\$254,027	\$151,276	\$179,027	\$229,350
<i>Dept. 90 TOTAL EXPENSE :</i>		\$224,547	\$254,027	\$151,276	\$179,027	\$229,350
Department: 93	SEWER					
90-93-6105-00	Salaries	\$69,449	\$66,500	\$40,913	\$57,750	\$61,000
90-93-6115-00	Social Security	\$5,327	\$5,250	\$3,119	\$4,500	\$4,500
90-93-6125-00	Employer Paid Insurance	\$14,487	\$15,725	\$8,772	\$15,725	\$16,500
90-93-6135-00	Employers Retirement Contribut	\$3,440	\$3,500	\$2,012	\$3,000	\$3,000
90-93-6203-00	Gas, Oil & Tires	\$9,674	\$11,500	\$3,675	\$4,000	\$4,000
90-93-6206-00	Materials & Supplies	\$12,872	\$21,000	\$11,285	\$21,000	\$21,000
90-93-6213-00	Maintenance & Repairs	\$73,678	\$47,500	\$28,088	\$25,000	\$25,000
90-93-6215-00	Chemicals	\$57,168	\$55,000	\$21,530	\$55,000	\$55,000
90-93-6301-00	Utilities	\$42,632	\$49,000	\$19,995	\$59,000	\$59,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 90 Public Works Authority						
90-93-6316-00	Professional Services	\$11,247	\$14,000	\$12,028	\$25,000	\$25,000
90-93-6325-00	Schooling and Travel Expense	\$1,203	\$2,000	\$435	\$2,000	\$2,000
90-93-6401-00	Equipment Purchases	\$0	\$3,650	\$0	\$3,650	\$0
Total Sub-Dept 00:		\$301,177	\$294,625	\$151,852	\$275,625	\$276,000
Dept. 93 TOTAL EXPENSE :		\$301,177	\$294,625	\$151,852	\$275,625	\$276,000
Department: 94 WATER						
90-94-6105-00	Salaries	\$265,528	\$0	\$0	\$0	\$0
90-94-6115-00	Social Security	\$17,447	\$0	\$0	\$0	\$0
90-94-6125-00	Employer Paid Insurance	\$54,150	\$0	\$0	\$0	\$0
90-94-6135-00	Employers Retirement Contribut	\$10,673	\$0	\$0	\$0	\$0
90-94-6203-00	Gas, Oil & Tires	\$24,829	\$0	\$0	\$0	\$0
90-94-6206-00	Materials & Supplies	\$80,321	\$0	\$0	\$0	\$0
90-94-6213-00	Maintenance & Repairs	\$74,046	\$0	\$0	\$0	\$0
90-94-6215-00	Chemicals	\$133,993	\$0	\$0	\$0	\$0
90-94-6301-00	Utilities	\$59,422	\$0	\$0	\$0	\$0
90-94-6305-00	Postage	\$22,041	\$0	\$0	\$0	\$0
90-94-6306-00	Bank Service Charges	\$0	\$0	\$0	\$0	\$0
90-94-6316-00	Professional Services	\$57,400	\$0	\$0	\$0	\$0
90-94-6325-00	Schooling and Travel Expense	\$2,366	\$0	\$0	\$0	\$0
90-94-6401-00	Equipment Purchases	\$7,700	\$0	\$0	\$0	\$0
90-94-6515-00	Water Interest Expense	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$809,916	\$0	\$0	\$0	\$0
90-94-6105-15	Salaries	\$0	\$70,750	\$44,828	\$60,000	\$62,500

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 90 Public Works Authority						
90-94-6115-15	Social Security	\$0	\$6,000	\$3,439	\$4,000	\$4,000
90-94-6125-15	Employer Paid Insurance	\$0	\$30,725	\$9,969	\$15,725	\$16,250
90-94-6135-15	Employer Retirement Contributi	\$0	\$3,700	\$1,970	\$2,700	\$2,900
90-94-6203-15	Gas, Oil & Tires	\$0	\$7,500	\$3,519	\$5,000	\$5,000
90-94-6206-15	Supplies	\$0	\$15,000	\$5,982	\$10,000	\$10,000
90-94-6213-15	Maintenance & Repairs	\$0	\$36,750	\$6,490	\$22,500	\$22,500
90-94-6215-15	Chemicals	\$0	\$129,500	\$80,112	\$120,000	\$120,000
90-94-6301-15	Utilities	\$0	\$73,500	\$37,658	\$41,000	\$41,000
90-94-6305-15	Postage	\$0	\$250	\$0	\$250	\$250
90-94-6306-15	Bank Service Chargees	\$0	\$0	\$0	\$0	\$0
90-94-6316-15	Professional Services	\$0	\$17,500	\$14,656	\$15,000	\$15,000
90-94-6325-15	Schooling & Training	\$0	\$1,500	\$137	\$1,500	\$1,500
90-94-6401-15	Capital Outlay	\$0	\$2,500	\$0	\$2,500	\$0
Total Sub-Dept 15:		\$0	\$395,175	\$208,759	\$300,175	\$300,900
90-94-6105-16	Salaries	\$0	\$245,000	\$132,283	\$210,000	\$260,000
90-94-6115-16	Social Security	\$0	\$16,000	\$6,826	\$16,000	\$17,000
90-94-6125-16	Employer Paid Insurance	\$0	\$40,275	\$19,151	\$64,275	\$64,750
90-94-6135-16	Employer Retirement Contributi	\$0	\$10,300	\$3,534	\$10,300	\$10,750
90-94-6203-16	Gas, Oil & Tires	\$0	\$42,000	\$22,912	\$22,000	\$22,000
90-94-6206-16	Supplies	\$0	\$89,500	\$46,579	\$45,500	\$45,500
90-94-6213-16	Maintenance & Repairs	\$0	\$78,000	\$21,640	\$45,000	\$45,000
90-94-6301-16	Utilities	\$0	\$14,000	\$7,569	\$14,000	\$14,000
90-94-6305-16	Postage	\$0	\$20,250	\$11,885	\$11,250	\$11,250

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 90 Public Works Authority						
90-94-6306-16	Bank Service Chargees	\$0	\$250	\$0	\$250	\$250
90-94-6316-16	Professional Services	\$0	\$46,000	\$26,216	\$30,000	\$30,000
90-94-6325-16	Schooling & Training	\$0	\$3,500	\$1,141	\$3,500	\$3,500
90-94-6401-16	Capital Outlay	\$0	\$2,500	\$765	\$2,500	\$0
Total Sub-Dept 16:		\$0	\$607,575	\$300,501	\$474,575	\$524,000
Dept. 94 TOTAL EXPENSE :		\$809,916	\$1,002,750	\$509,259	\$774,750	\$824,900
Department: 95 GARBAGE						
90-95-6313-00	Sanitation Contract	\$353,225	\$385,000	\$222,878	\$345,000	\$375,000
Total Sub-Dept 00:		\$353,225	\$385,000	\$222,878	\$345,000	\$375,000
Dept. 95 TOTAL EXPENSE :		\$353,225	\$385,000	\$222,878	\$345,000	\$375,000
Department: 99 TRANSFERS						
90-99-6910-00	Transfer ST to General Fund	\$1,099,042	\$1,343,000	\$778,261	\$1,345,000	\$1,425,950
90-99-6911-00	TRANSFER TO METER ACCOUN	\$0	\$0	\$0	\$0	\$0
90-99-6914-00	Transfer to CWSRF	\$0	\$0	\$0	\$0	\$0
90-99-6915-00	Transfer UT to General Fund	\$0	\$110,055	\$0	\$0	\$110,000
90-99-6925-00	Transfer to CIP	\$14,000	\$14,000	\$14,000	\$0	\$0
90-99-6960-00	Contingencies	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$1,113,042	\$1,467,055	\$792,261	\$1,345,000	\$1,535,950
Dept. 99 TOTAL EXPENSE :		\$1,113,042	\$1,467,055	\$792,261	\$1,345,000	\$1,535,950
Fund 90 TOTAL EXPENSE :		\$3,661,043	\$4,466,957	\$2,419,353	\$3,971,902	\$4,395,700
Fund 90 Public Works Authority OVERAGE / DEFICIT :		\$24,205	\$100	\$352,755	\$352,855	\$3,550

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 92 Meter Fund						
BUDGETED EXPENDITURES						
Department: 00 NON-DEPARTMENTAL						
92-00-6290-00	Water Meter Refunds	\$11,546	\$0	\$6,580	\$0	\$0
Total Sub-Dept 00:		\$11,546	\$0	\$6,580	\$0	\$0
Dept. 00 TOTAL EXPENSE :		\$11,546	\$0	\$6,580	\$0	\$0
Department: 99 TRANSFERS						
92-99-6926-00	Transfer to E.P.W.A.	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
Dept. 99 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$0
Fund 92 TOTAL EXPENSE :		\$11,546	\$0	\$6,580	\$0	\$0
Fund 92 Meter Fund OVERAGE / DEFICIT :		(\$11,546)	\$0	(\$6,580)	(\$6,580)	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
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Fund 97 Eufaula Public Works/CWSRF

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

97-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$0
97-00-5500-00	OWRB Loan Proceeds	\$428,812	\$5,000,000	\$1,068,736	\$5,000,000	\$3,500,000
97-00-5620-00	Interest Income	\$0	\$0	\$0	\$0	\$0
97-00-5640-00	LOAN PROCEEDS	\$1,717,571	\$0	\$911,286	\$0	\$0
97-00-5645-00	Sewer CWSRF Loan Proceeds	\$0	\$240,000	\$52,148	\$240,000	\$0
97-00-5650-00	Bur. of Rec. Grant	\$0	\$1,500,000	\$235,702	\$1,500,000	\$1,000,000
97-00-5655-00	IHS Grant	\$0	\$590,000	\$0	\$590,000	\$400,000
97-00-5910-00	Transfers from Eufaula Public	\$0	\$0	\$0	\$0	\$0
97-00-5935-00	Transfer from CIP	\$31,739	\$35,300	\$21,302	\$35,300	\$35,300
Total Sub-Dept 00:		\$2,178,122	\$7,365,300	\$2,289,173	\$7,365,300	\$4,935,300
Dept. 00 TOTAL REVENUE :		\$2,178,122	\$7,365,300	\$2,289,173	\$7,365,300	\$4,935,300
Fund 97 TOTAL REVENUE :		\$2,178,122	\$7,365,300	\$2,289,173	\$7,365,300	\$4,935,300

BUDGETED EXPENDITURES

Department: 92 CWSRF - Sewer

97-92-6316-00	Professional Services	\$0	\$240,000	\$77,120	\$240,000	\$0
97-92-6401-00	Capital Outlay	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$240,000	\$77,120	\$240,000	\$0
Dept. 92 TOTAL EXPENSE :		\$0	\$240,000	\$77,120	\$240,000	\$0

Department: 97 EUFAULA PUBLIC WORKS/ DWSRF Wa

97-97-6125-00	IHS Grant	\$0	\$590,000	(\$61,802)	\$590,000	\$400,000
97-97-6135-00	Bur. of Reclamation Grant	\$0	\$1,500,000	\$0	\$1,500,000	\$1,000,000

Detailed by Ledger Account		2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
Fund 97 Eufaula Public Works/CWSRF						
97-97-6316-00	Professional Services	\$133,426	\$5,500	\$5,275	\$0	\$0
97-97-6401-00	CAPITAL OUTLAY	\$2,012,957	\$4,851,696	\$1,891,235	\$4,857,196	\$3,500,000
97-97-6515-00	Loan Payments	\$33,517	\$35,300	\$19,551	\$35,300	\$35,300
97-97-6916-00	Transfer to CIP	\$36,019	\$142,804	\$142,804	\$142,804	\$0
97-97-6918-00	Transfer to DOC-CDBG	\$0	\$0	\$0	\$0	\$0
97-97-6926-00	Transfer to E.P.W.A.	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$2,215,919	\$7,125,300	\$1,997,064	\$7,125,300	\$4,935,300
Dept. 97 TOTAL EXPENSE :		\$2,215,919	\$7,125,300	\$1,997,064	\$7,125,300	\$4,935,300
Fund 97 TOTAL EXPENSE :		\$2,215,919	\$7,365,300	\$2,074,184	\$7,365,300	\$4,935,300
d 97 Eufaula Public Works/CWSRF OVERAGE / DEFICIT :		(\$37,797)	\$0	\$214,989	\$214,989	\$0

Detailed by Ledger Account	2020 Prior Year Actual	2021 Current Year Budget	2021 Current Year Year to Date	2021 Projected Adjustment	2022 Proposed Budget
<i>Grand Total Revenues:</i>	\$10,555,850	\$18,544,395	\$8,686,259	\$17,064,301	\$14,595,685
<i>Grand Total Expenditures:</i>	\$10,173,786	\$18,323,464	\$7,871,268	\$17,051,131	\$14,560,625
<i>OVERAGE / DEFICIT</i>	\$382,064	\$220,931	\$814,991	\$13,170	\$35,060

Appendix B

Combined Budget Summary

CITY OF EUFAULA FY22 COMBINED BUDGET SUMMARY										6/3/2021						
			Cemetery Perpetual Fund	Disaster Emergency Fund		Health Dept. Fund	Police Fund	Police Drug Fund	Recreation Fund			Arvest/Southp oint Project Fund	Meter Deposit Fund	PWA/CWSRF Fund		
All Budgeted Funds	General Fund	Airport Fund			EEDA Fund					CIP Fund	PWA Fund				Totals	
Beginning Fund Balance (Estimate 2/23/21)	\$ 950,000	\$ 30,000	\$ 6,500	\$ 250,000	\$ 50,000	\$ 7,900	\$ 47,500	\$ 3,000	\$ 115,000	\$ 100,000	\$ 825,000	\$ 41,517	\$ 125,000	\$ 660,000	\$ 3,211,417	
Revenues																
Taxes	\$ 2,527,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,643,000	
Licenses & Permits	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,100	
Intergovernmental	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	
Charges for Services	\$ 37,225	\$ 8,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550	\$ 155,000	\$ 2,033,500	\$ -	\$ -	\$ -	\$ 2,236,025	
Fines & Forfeitures	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	
Interest	\$ 750	\$ -	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 750	\$ -	\$ -	\$ -	\$ 1,660	
Miscellaneous	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 4,900,000	\$ 4,937,000	
Transfers In	\$ 1,535,950	\$ -	\$ 1,400	\$ -	\$ 53,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,265,000	\$ -	\$ -	\$ 35,300	\$ 3,891,150	
Total Revenues	\$ 4,163,025	\$ 17,750	\$ 1,410	\$ -	\$ 53,500	\$ -	\$ 70,000	\$ -	\$ 117,550	\$ 155,150	\$ 4,324,250	\$ -	\$ -	\$ 4,935,300	\$ 13,837,935	
Total Available for Appropriation	\$ 5,113,025	\$ 47,750	\$ 7,910	\$ 250,000	\$ 103,500	\$ 7,900	\$ 117,500	\$ 3,000	\$ 232,550	\$ 255,150	\$ 5,149,250	\$ 41,517	\$ 125,000	\$ 5,595,300	\$ 17,049,352	
Appropriations																
Administration	\$ 204,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,425	
Airport	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,500	
Animal Shelter	\$ 10,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,250	
Cemetery	\$ 73,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	
CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 4,900,000	\$ 5,050,000	
City Clerk	\$ 109,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,600	
Disaster Relief	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
Fire	\$ 128,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,050	
Garbage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000	
General Government	\$ 805,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 805,100	
Library	\$ 13,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,650	
Police	\$ 685,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,500	\$ 2,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 762,550	
Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 229,350	\$ -	\$ -	\$ -	\$ 229,350	
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,500	
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,000	\$ -	\$ -	\$ -	\$ 276,000	
Streets	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
Tourism	\$ 45,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,550	
Transportation	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 824,900	\$ -	\$ -	\$ -	\$ 824,900	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,250	\$ -	\$ 1,154,500	\$ -	\$ -	\$ 35,300	\$ 1,207,050	
Transfers Out	\$ 2,301,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 53,500	\$ 35,300	\$ 1,535,950	\$ -	\$ -	\$ -	\$ 4,008,150	
Total Appropriations	\$ 4,496,325	\$ 32,500	\$ 5,000	\$ 250,000	\$ 45,000	\$ -	\$ 109,500	\$ 2,750	\$ 103,250	\$ 185,300	\$ 4,395,700	\$ -	\$ -	\$ 4,935,300	\$ 14,607,625	
Estimated Ending Fund Balance	\$ 616,700	\$ 15,250	\$ 2,910	\$ -	\$ 58,500	\$ 7,900	\$ 8,000	\$ 250	\$ 129,300	\$ 69,850	\$ 753,550	\$ 41,517	\$ 125,000	\$ 660,000	\$ 2,441,727	
Dollar Impact on Fund Balance	\$ (333,300)	\$ (14,750)	\$ (3,590)	\$ (250,000)	\$ 8,500	\$ -	\$ (39,500)	\$ (2,750)	\$ 14,300	\$ (30,150)	\$ (71,450)	\$ -	\$ -	\$ -	\$ (769,690)	
Percent Impact on Fund Balance	-35.1%	-49%	-55%	-100%	17%	0%	-83%	-92%	12%	-30%	-9%	0%	0%	-	-24%	
Remaining Fund Balance vs. % of Expenses	14%	47%	58%	0%	130%	0%	7%	0%	125%	38%	17%	0%	0%	13%	17%	

Appendix C

Budgeted Fund Transfers

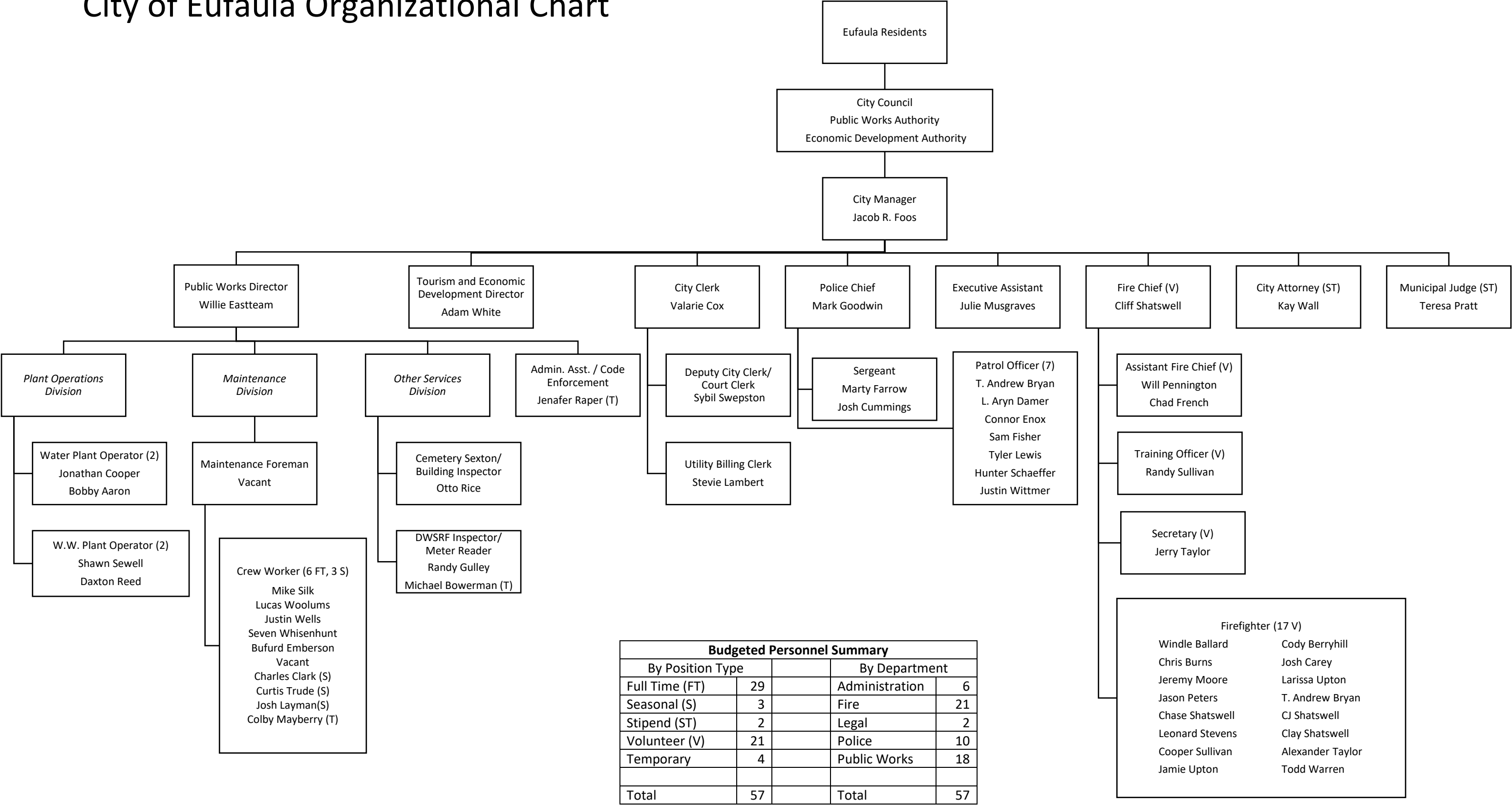
FY22 Budgeted Fund Transfers

From		To			
Fund	Line Item	Fund	Line Item	Amount	Purpose
General Fund	10-99-6910-00	PWA	90-00-6900-00	\$ 2,015,000	Mandatory transfer of sales tax collections.
PWA	90-99-6910-00	General Fund	10-00-5910-00	\$ 1,425,950	Transfer of remaining sales tax funds back.
General Fund	10-99-6910-00	PWA	90-00-5110-00	\$ 250,000	Mandatory transfer of use tax collections.
PWA	90-99-6915-00	General Fund	10-00-5910-00	\$ 110,000	Transfer of remaining use tax funds back.
General Fund	10-99-6915-00	Cemetery Perpetual Care Fund	32-00-6900-00	\$ 1,400	Mandatory transfer of cemetery collections.
Police Account Fund	41-41-6910-00	General Fund	10-00-5510-00	\$ 35,000	Partial distribution of court fine revenue.
Recreation Fund	43-43-6920-00	Economic Development Fund	37-00-6900-00	\$ 53,500	Distribution of hotel/motel tax.
CIP Fund	50-99-6914-00	CWSRF Fund	97-00-5935-00	\$ 35,300	Loan Payment on AMR meters from CIP fee.

Appendix D

Organizational Chart

City of Eufaula Organizational Chart



Appendix E

Council Strategic Pillars

Adopted by the Eufaula City Council on September 9, 2019

Strategic Pillars for the Future

The Council was asked to prioritize the big “pillars” toward which they should direct the city. These should span beyond the one year horizon and reach forward towards five to seven years. They worked on this as a unified group.

These are not ranked in terms of importance. They are all considered to be crucial for the fulfillment of their vision. After working through the list together, the Council identified 5 Key Pillars for the future:

- Reliable Infrastructure
- Economic Development
- Tourism and Recreation
- Health Care
- Financial Sustainability

Mile-markers for the Strategic Pillars

The Council identified some key “Mile-markers” for each of the Strategic Pillars that would indicate that they were moving in the right direction and at the right speed toward establishing each Pillar. These are meant to give the Staff direction as they develop a work plan that is in alignment with the Strategic Vision of the Council.

- **Reliable Infrastructure**
 - Water distribution (year 3)
 - Water plant (years 5-7)
 - Water tower/storage (years 5-6)
 - Sewer -- conduct sewer system study (years 2-3)
 - Sewer -- Review sewer system study and present action plan for sewer upgrades (year 4)
 - Sewer -- cost analysis (year 4)
 - Roads -- conduct roads system study (year 5)
 - Roads -- Review roads system study and present action plan for roads upgrades (years 5-6)
 - Roads -- cost analysis (years 6-7)
- **Economic Development**
 - Conduct a needs study for housing, retail, lodging (year 1)
 - Improve social media (year 1)
 - City Council inventories available properties for retail, lodging and housing (years 1-2)
 - Hire a marketer to solicit retail and lodging
 - Staff and City Council prepare an economic development package
 - Hire ED staff (perhaps with shared responsibility to Tourism) (years 3-7)

- **Tourism and Recreation**

- Build splash pads (year 1)
- Petting zoo (year 2)
- Wetlands (years 2-3)
- Improve visitor signage (years 2-3)
- Enhance beach area for residents and visitors
- Establish art connection (resident artists to visiting artists)
- Amusement park/Boardwalk (year 7)
- Sporting Complex -- conduct sporting complex study
- Sporting Complex -- review sporting complex study
- Sporting Complex -- cost analysis
- Hire Tourism Director (perhaps with shared responsibility with ED)
(years 3-7)

- **Health Care**

- Attract new MD's (years 1-2)
- Hire replacements for retiring MD's (years 1-2)
- Small ER facility (years 3-5)
- Enhance Walking Trail (years 3-5)

- **Financial Sustainability**

- Staff will research funding sources for City Council (year 1)
- City will maintain scheduled rate increases (years 1-7)
- Investigate grant funding as revenue source (year 1)
- Identify preferred new revenue pathway (years 2-3)
- Take action steps with new preferred revenue pathway (years 3-7)

Appendix F
Resolutions &
Public Hearing Notice

RESOLUTION NO. 21-06-04

A RESOLUTION OF THE EUFAULA ECONOMIC DEVELOPMENT AUTHORITY, EUFAULA, OKLAHOMA, ADOPTING THE BUDGET FOR THE EUFAULA ECONOMIC DEVELOPMENT AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022, AND PROVIDING FOR THE INVESTMENT OF SAID FUNDS.

WHEREAS, notice of a public hearing on the budget for the Eufaula Economic Development Authority Fund, Eufaula, Oklahoma, for the Fiscal Year 2021-2022 has heretofore been published in accordance with the law, and a summary of budgeted funds is as follows:

Fund	Revenue	Expenditure	Ending Balance
Eufaula Economic Development Authority Fund	\$53,500	\$45,000	\$8,500

WHEREAS, a public hearing was duly held at the time and place as provided for in the notice of such public hearing and all interested persons were given opportunities to be heard on said budget; and,

WHEREAS, the Eufaula Economic Development Authority prepares its annual budget in accordance with the Oklahoma Municipal Budget Act, Title 11, Sections 17-201 through 17-216 of the Oklahoma Statutes; and,

WHEREAS, the Eufaula Economic Development Authority have need throughout the fiscal year to amend its annual operating budget through supplemental appropriations, decreases in appropriations or appropriation transfers; and,

WHEREAS, the Trustees of the Eufaula Economic Development Authority desires to provide limited budget control flexibility to the Trust Manager in amending certain budget categories as needed without Authority action as provided for by O.S. 11 § 17-215.

IT IS HEREBY RESOLVED that the Trustees of the Eufaula Economic Development Authority has authorized the Trust Manager to transfer monies from one account or object category to another within the same department or from department to department within the same fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimum required. The Trust Manager is also required to submit, for Trustee action, all other budget amendments including all supplemental appropriations or decreases in appropriations. Such proposed amendments will be submitted to Trustees, for action, on a properly completed Budget Amendment Form.

WHEREAS, it is necessary at this time, that said budget be adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE TRUSTEES OF THE EUFAULA ECONOMIC DEVELOPMENT AUTHORITY, EUFAULA, OKLAHOMA AS FOLLOWS:

SECTION 1: That the budget presented by the Trust Manager and reviewed during the public hearing is hereby approved and adopted for the Fiscal Year 2021-2022.

SECTION 2: That staff is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in United States Treasury bills, savings accounts or certificates of deposit. Interest accrued from such investments may be deposited in the Eufaula Economic Development Authority or the fund from which the investment was made. All investments shall be in accordance with the law.

PASSED, APPROVED AND ADOPTED, JUNE 5, 2021.



Valarie Cox

Valarie Cox
Trust Secretary

Todd Warren

Todd Warren
Chairman

APPROVED AS TO FORM:

Kay Wall

Kay Wall
Trust Attorney

RESOLUTION NO. 21-06-03

A RESOLUTION OF THE EUFAULA PUBLIC WORKS AUTHORITY, EUFAULA, OKLAHOMA, ADOPTING THE BUDGET FOR THE EUFAULA PUBLIC WORKS AUTHORITY FUND, AND THE EUFAULA PUBLIC WORKS/CWSRF FUND, FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022, AND PROVIDING FOR THE INVESTMENT OF SAID FUNDS.

WHEREAS, notice of a public hearing on the budget for the Eufaula Public Works Authority, Eufaula, Oklahoma, for the Fiscal Year 20210-2022 has heretofore been published in accordance with the law, and a summary of budgeted funds is as follows:

Fund	Revenue	Expenditure	Ending Balance
Eufaula Public Works Authority Fund	\$4,399,250	\$4,395,700	\$3,550
Eufaula Public Works Authority/CWSRF Fund	\$4,935,300	\$4,935,300	\$0

WHEREAS, a public hearing was duly held at the time and place as provided for in the notice of such public hearing and all interested persons were given opportunities to be heard on said budget; and,

WHEREAS, the Eufaula Public Works Authority prepares its annual budget in accordance with the Oklahoma Municipal Budget Act, Title 11, Sections 17-201 through 17-216 of the Oklahoma Statutes; and,

WHEREAS, the Eufaula Public Works Authority have need throughout the fiscal year to amend its annual operating budget through supplemental appropriations, decreases in appropriations or appropriation transfers; and,

WHEREAS, the Trustees of the Eufaula Public Works Authority desire to provide limited budget control flexibility to the Trust Manager in amending certain budget categories as needed without Authority action as provided for by O.S. 11 § 17-215.

IT IS HEREBY RESOLVED that the Trustees of Eufaula Public Works Authority has authorized the Trust Manager to transfer monies from one account or object category to another within the same department or from department to department within the same fund as well as to transfer sales tax revenues from the General Fund to the Eufaula Public Works Authority or from the Eufaula Public Works Authority to the General Fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimum required. The Trust Manager is also required to submit, for Trustee action, all other budget amendments including all supplemental appropriations or decreases in appropriations. Such proposed amendments will be submitted to Trustees, for action, on a properly completed Budget Amendment Form.

WHEREAS, it is necessary at this time, that said budget be adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE TRUSTEES OF THE EUFAULA PUBLIC WORKS AUTHORITY, EUFAULA, OKLAHOMA AS FOLLOWS:

SECTION 1: That the budget presented by the Trust Manager and reviewed during the public hearing is hereby approved and adopted for the Fiscal Year 2021-2022.

SECTION 2: That staff is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in United States Treasury bills, savings accounts or certificates of deposit. Interest accrued from such investments may be deposited in the Eufaula Public Works Authority Fund, the Eufaula Public Works/CWSRF Fund, or the fund from which the investment was made. All investments shall be in accordance with the law.

PASSED, APPROVED AND ADOPTED, JUNE 5, 2021.



Valarie Cox
Trust Secretary

Todd Warren
Mayor

APPROVED AS TO FORM:

Kay Wall
Trust Attorney

RESOLUTION NO. 21-06-02

A RESOLUTION OF THE CITY OF EUFAULA, OKLAHOMA, ADOPTING THE BUDGET FOR THE GENERAL FUND, AIRPORT FUND, CEMETERY PERPETUAL CARE FUND, CIP FUND, DISASTER EMERGENCY FUND, HEALTH DEPARTMENT FUND, POLICE ACCOUNT FUND, POLICE DRUG FUND, RECREATION ACCOUNT FUND, AND THE ARVEST/SOUTHPOINT PROJECT FUND, FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022, AND PROVIDING FOR THE INVESTMENT OF SAID FUNDS.

WHEREAS, notice of a public hearing on the budget for the City of Eufaula, Oklahoma, for the Fiscal Year 2021-2022 has heretofore been published in accordance with the law, and a summary of budgeted funds is as follows:

Fund	Revenue	Expenditure	Ending Balance
General Fund	\$4,498,025	\$4,496,325	\$1,700
Airport Fund	\$32,750	\$32,500	\$250
Cemetery Perpetual Care Fund	\$6,410	\$5,000	\$1,410
CIP Fund	\$190,150	\$185,300	\$4,850
Disaster Emergency Fund	\$250,000	\$250,000	\$0
Health Department Fund	\$0	\$0	\$0
Police Account Fund	\$110,000	\$109,500	\$500
Police Drug Fund	\$2,750	\$2,750	\$0
Recreation Account Fund	\$117,550	\$103,250	\$14,300
Arvest/Southpoint Project Fund	\$0	\$0	\$0

WHEREAS, a public hearing was duly held at the time and place as provided for in the notice of such public hearing and all interested persons were given opportunities to be heard on said budget; and,

WHEREAS, the City of Eufaula, Oklahoma, prepares its annual budget in accordance with the Oklahoma Municipal Budget Act, Title 11, Sections 17-201 through 17-216 of the Oklahoma Statutes; and,

WHEREAS, the City of Eufaula, Oklahoma, has need throughout the fiscal year to amend its annual operating budget through supplemental appropriations, decrease in appropriations or appropriation transfers; and,

WHEREAS, the Eufaula City Council desires to provide limited budget control flexibility to the City Manager in amending certain budget categories as needed without City Council action as provided for by O.S. 11 § 17-215.

IT IS HEREBY RESOLVED that the City Council has authorized the City Manager to transfer monies from one account or object category to another within the same department or from department to department within the same fund as well as to transfer sales tax revenues from the General Fund to the Eufaula Public Works Authority or from the Eufaula Public Works Authority to the General Fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimum required. The City Manager is also required to submit, for Council action, all other budget amendments including all supplemental appropriations or decreases in appropriations.

Such proposed amendments will be submitted to Council, for action, on a properly completed Budget Amendment Form.

WHEREAS, it is necessary at this time, that said budget be adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF Eufaula, OKLAHOMA AS FOLLOWS:

SECTION 1: That the budget presented by the City Manager and reviewed during the public hearing is hereby approved and adopted for the Fiscal Year 2021-2022.

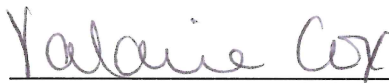
SECTION 2: That staff is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in United States Treasury bills, savings accounts or certificates of deposit. Interest accrued from such investments may be deposited in the General Fund, Airport Fund, Cemetery Perpetual Care Fund, CIP Fund, Disaster Emergency Fund, Health Department Fund, Police Account Fund, Police Drug Fund, Recreation Account Fund, and the Arvest/Southpoint Project Fund, or the fund from which the investment was made. All investments shall be in accordance with the law.

PASSED, APPROVED AND ADOPTED, JUNE 5, 2021.



Todd Warren
Mayor

ATTEST:



Valarie Cox
City Clerk



APPROVED AS TO FORM:



Kay Wall
City Attorney