



Proposed Budget

April 1, 2022

Fiscal Year 2022-2023 (FY23)

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, Jeb S. Jones

City Clerk-Treasurer, Valarie Cox

Public Works Director, Willie Eastteam

Police Chief, Mark Goodwin

Tourism and Economic Development Director, Adam White

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Budget Message

Mr. Mayor and Council,

I am honored to present the proposed budget for the Fiscal Year 2022-2023 (FY23). This document gives you and the public a transparent look into the revenue, expense, and capital purchase projections for the proposed FY23 budget. In addition, this document will act as the financial management tool used to guide our fiscal decisions as our organization moves through the coming year.

The FY23 budget demonstrates the proactive approach the City of Eufaula will take to position and move our community forward to improve its quality of life. This budget will provide the financial mechanisms needed to touch each department in the General Fund, Public Works Authority, and the Eufaula Economic Development Authority.

Revenues

- Sales Tax: Sales Tax collections have continued their recent trend; as a result, Eufaula should set a new collection record for FY23. I have based this budget on utilizing 95% of our projected revenues to maintain a conservative approach.
- Utility Rates: FY23 will be the fifth year of rate increases for the base water bill under Resolution 18-09-04, approved September 10, 2018. The projected revenue from the combined rate increases for FY23 is \$759,816. Approximately \$196,027 of the rate revenue is used for debt service on the 2018/2019 OWRB-DWSRF water loans.

Expenditures

- Personnel
 - A one-time non-recurring employee stipend of \$500 for full-time and \$250 for part-time employees for the first week in December.
 - In 2021 the council approved a stipend payment equivalent to 15% of an employee's base wage/salary using ARPA funds. This payment was intended to help compensate for the inflationary pressures City staff was feeling, as well as to provide incentive to reduce staff turnover. Being that ARPA funds are a onetime funding source; it is necessary to address wages with permanent funding. At this point I don't feel a 15% wage increase is budgetarily sustainable when you include the additional payroll tax and retirement funding obligations. Therefore, I have budgeted a 10% wage increase for staff as a suitable and sustainable increase.
- Operations and Maintenance
 - This year's budget needed increases to multiple expense lines to offset increased operating costs due to inflationary pressures.

- Continued corporate sponsorship with the Eufaula Chamber Foundation for \$10,000 from the Economic Development Fund; the Chamber Foundation provides grants to support local businesses.

- Capital Outlay

General Fund

- Purchase of 4 SCBA's for the Fire Department from the General Fund \$30,000.
- Purchase of one new vehicle for the Police Department for \$45,000 to replace a 2011 Crown Vic patrol unit that has over 150,000 miles.
- Purchase of street sweeper \$90,000
- Purchase of a server and workstations (50% of cost) \$28,000
- Purchase of seasonal (x-mas, 4th of July, Halloween) light displays for park \$50,000.

CIP Fund

- Splash Pad \$100,000

Public Works Authority

- Ongoing construction of water improvement projects funded from the Oklahoma Water Resource Board (Drinking Water State Revolving Fund (OWRB-DWSRF) loan), Bureau of Reclamation grant, and the Indian Health Services Grant, from the EPWA-CWSRF Fund \$2,035,431 million budgeted.
- Sewer system rehabilitation project funded from the Oklahoma Water Resource Board – Clean Water State Revolving Fund (OWRB-CWSRF) loan, and a Indian Health Services Grant, EPWA CWSRF Fund \$3.255 million budgeted.
- Purchase of a server and workstations (50% of cost) \$28,000
- Purchase of a Sludge/Manure Spreader (WWTP) \$15,000
- Purchase of a Sludge/Slurry Pump (WTP) \$15,000
- Purchase of a Service Truck chassis and service bed \$55,000
- Purchase of a 50hp tractor \$35,000

- 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 \$245,056.
- 2015 JPMorgan Chase note payments from the PWA Fund \$370,312.

- 2018 Drinking Water State Revolving Fund (DWSRF) loan payments from the PWA Fund \$34,836.
- 2019 Drinking Water State Revolving Fund (DWSRF) loan payments from the PWA Fund \$161,191.
- 2020 City Hall Renovation loan payments from PWA Fund (Use Tax transfer) \$139,438.
- 2021 Clean Water State Revolving Fund (CWSRF) loan payments from the PWA Fund \$14,029

Total Debt Service of \$1,182,343 for FY23.

Important Items

- The construction of a splash pad, playground, and restrooms. The City submitted a grant application to the Oklahoma Tourism and Recreation Department in July 2020. As of February 23, 2021, the State of Oklahoma has yet to announce which projects will be awarded funding. The grant award will determine if the City can do the project all at once or be split over 3-4 years.
- The General Fund balance includes \$300,000 from the sale of the Paramed Building. These funds will be used to purchase City Hall (17 Hospital Rd.). Also, the General Fund includes \$248,534.52 in ARPA funds; additionally, we are scheduled to receive a second ARPA fund deposit of \$248,534.52 in November that will not be booked until received.
- The Recreation Fund contains \$72,144.70 reserved for the Splash Pad project. In addition, I have budgeted \$100,000 out of the CIP Fund to supplement the Splash Pad Grant award.

The proposed budget is balanced per the Oklahoma Municipal Budget Act, Title 11 of the Oklahoma Statutes.

Respectfully submitted,



Jeb S. Jones
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 many 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.

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. Additionally, in 2021 the Eufaula Public Works Authority obtained a \$2.7 million loan from The Oklahoma Water Resource Board for sewer system improvements. This loan has the same features as our initial loan for water improvements; this fund will receive and disperse funds in the same manner.

Position Control Summary

Position count increased by one with the addition of Assistant Police Chief in FY22.

Full-Time Positions Budgeted					
Fund/Department	FY19	FY20 ⁹	FY21	FY22	FY23
General Fund					
Administration	3	3	3	3	2
Police	14 ^a	10 ^b	10	10	11 ^g
Tourism/Econ. Dev.	0	0	1 ^c	1	1
Cemetery	1	1	1	1	1
City Clerk	2	2	2	2	2
Parks					2 ^h
Public Works Authority					
Administration	1 ^d	1	1	1	1
Sewer	2	2	2	2	2
Water	8	9 ^e	10 ^f	10	9
Total	31	28	30	30	31

^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.

^g The Position of Assistant Chief of Police was added January of 2022

^h Parks Department maintenance staff was taken out of Public Works and moved to the General Fund beginning with the FY23 budget.

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

RESOLUTION NO. 22-06-01

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, 2022, AND ENDING JUNE 30, 2023, 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 2022-2023 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	\$6,663,473	\$5,207,050	\$1,456,423
Airport Fund	\$29,973	\$25,000	\$4,973
Cemetery Perpetual Care Fund	\$9,685	\$5,000	\$4,685
CIP Fund	\$291,537	\$190,000	\$101,537
Disaster Emergency Fund	\$162,213	\$150,000	\$12,213
Health Department Fund	\$7,918	\$0	\$7,918
Police Account Fund	\$116,219	\$99,500	\$16,719
Police Drug Fund	\$9,085	\$0	\$9,085
Recreation Account Fund	\$363,531	\$130,000	\$233,531
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 2022-2023.

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 6, 2022.

Todd Warren
Mayor

ATTEST:

Valarie Cox
City Clerk

APPROVED AS TO FORM:

Kay Wall
City Attorney

RESOLUTION NO. 22-06-02

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, 2022, AND ENDING JUNE 30, 2023, 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 2022-2023 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	\$6,416,249	\$5,053,749	\$1,362,500
Eufaula Public Works Authority/CWSRF Fund	\$5,290,431	\$5,290,431	\$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 2022-2023.

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 6, 2022.

Todd Warren
Mayor

ATTEST:

Valarie Cox
Trust Secretary

APPROVED AS TO FORM:

Kay Wall
Trust Attorney

RESOLUTION NO. 22-06-03

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, 2022, AND ENDING JUNE 30, 2023, 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 2022-2023 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	\$174,246	\$65,000	\$109,246

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 2022-2023.

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 6, 2022.

Todd Warren
Chairman

ATTEST:

Valarie Cox
Trust Secretary

APPROVED AS TO FORM:

Kay Wall
Trust Attorney

Appendix A

Line Item Budget

2023 Estimated Revenues and Budgeted Expenditures

City of Eufaula

Selected Budget Step: 3 - Step 3

Selected Fund: ALL

Selected Dept: ALL

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 10 City of Eufaula General Fund						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
10-00-3110-00	Budgetary Fund Balance	\$0	\$335,000	\$0	\$335,000	\$1,358,348
10-00-5020-00	Animal Control/ Licensing	\$0	\$100	\$870	\$100	\$1,000
10-00-5100-00	Tobacco Tax	\$23,504	\$22,000	\$16,515	\$22,000	\$22,000
10-00-5120-00	Facility Rental	\$7,180	\$6,900	\$5,750	\$6,900	\$7,000
10-00-5135-00	Sales Tax	\$2,538,470	\$2,515,000	\$2,001,859	\$2,515,000	\$2,500,000
10-00-5140-00	Use Tax	\$333,575	\$350,000	\$259,887	\$350,000	\$350,000
10-00-5145-00	Franchise Fee/Tax	\$128,663	\$135,000	\$103,459	\$135,000	\$145,000
10-00-5160-00	Corps Leases	\$4,450	\$2,825	\$1,500	\$2,825	\$2,825
10-00-5200-00	Licenses and Permits	\$19,436	\$15,000	\$15,495	\$15,000	\$15,000
10-00-5350-00	Alcoholic Beverage Tax	\$79,342	\$80,000	\$61,738	\$80,000	\$85,000
10-00-5355-00	Grants	\$41,627	\$0	\$253,298	\$0	\$36,300
10-00-5356-00	Police Grants	\$14,025	\$0	\$20,182	\$0	\$0
10-00-5360-00	Commercial Vehicle	\$20,491	\$19,500	\$16,830	\$19,500	\$21,500
10-00-5370-00	Gasoline Excise Tax	\$4,846	\$5,500	\$3,812	\$5,500	\$5,500
10-00-5470-00	Cemetery Collections	\$18,625	\$15,000	\$13,280	\$15,000	\$15,000
10-00-5510-00	Police Fines	\$35,000	\$65,000	\$51,336	\$65,000	\$65,000
10-00-5600-00	Miscellaneous Revenues	\$11,478	\$42,000	\$52,450	\$42,000	\$70,000

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-00-5620-00	Interest Income	\$1,017	\$750	\$802	\$750	\$1,000
10-00-5635-00	Sale of Property	\$0	\$0	\$0	\$0	\$0
10-00-5650-00	Abatement Reimbursements	\$10,513	\$12,500	\$9,826	\$12,500	\$13,000
10-00-5910-00	ST Transfer In From PWA Fund	\$1,245,972	\$1,675,950	\$1,131,963	\$1,675,950	\$1,700,000
	Total Sub-Dept 00:	\$4,538,213	\$5,298,025	\$4,020,851	\$5,298,025	\$6,413,473
10-00-5660-01	Community Center Rental	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 01:	\$0	\$0	\$0	\$0	\$0
10-00-5130-02	O. G. & E.	\$0	\$0	\$0	\$0	\$0
10-00-5660-02	The Stuffed Olive Lease	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 02:	\$0	\$0	\$0	\$0	\$0
10-00-5130-03	O.N.G.	\$0	\$0	\$0	\$0	\$0
10-00-5660-03	S.A.C. NUTRITION	\$0	\$0	\$0	\$0	\$0
10-00-5685-03	Misc. Refunds & Reimb.	\$360	\$0	\$0	\$0	\$0
	Total Sub-Dept 03:	\$360	\$0	\$0	\$0	\$0
10-00-5130-04	RB3 LLC	\$0	\$0	\$0	\$0	\$0
10-00-5660-04	WAKE & SKATE	\$0	\$0	\$0	\$0	\$0
10-00-5685-04	Insurance Cancellations/Reimb.	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 04:	\$0	\$0	\$0	\$0	\$0
10-00-5130-05	East Central Electric	\$0	\$0	\$0	\$0	\$0
10-00-5660-05	Xtreme RV Resort Lease	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 05:	\$0	\$0	\$0	\$0	\$0
10-00-5130-06	Canadian Valley Elect.	\$0	\$0	\$0	\$0	\$0
10-00-5660-06	Braum's Lease	\$0	\$0	\$0	\$0	\$0

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
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Fund 10 City of Eufaula General Fund

Total Sub-Dept 06:		\$0	\$0	\$0	\$0	\$0
10-00-5660-07	Eufaula Partners Marina Lease	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 07:		\$0	\$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	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 09:		\$0	\$0	\$0	\$0	\$0
10-00-5930-10	USE TAX TRANSFER FROM PW	\$75,102	\$210,000	\$160,522	\$210,000	\$250,000
Total Sub-Dept 10:		\$75,102	\$210,000	\$160,522	\$210,000	\$250,000
10-00-5660-12	Yogi Bear Amusement Park	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 12:		\$0	\$0	\$0	\$0	\$0
10-00-5660-13	Armory	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 13:		\$0	\$0	\$0	\$0	\$0
Dept. 00 TOTAL REVENUE :		\$4,613,675	\$5,508,025	\$4,181,373	\$5,508,025	\$6,663,473
Fund 10 TOTAL REVENUE :		\$4,613,675	\$5,508,025	\$4,181,373	\$5,508,025	\$6,663,473

BUDGETED EXPENDITURES

Department: 00 NON-DEPARTMENTAL

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

Department: 10 ADMINISTRATIVE

10-10-6105-00	Salaries	\$151,647	\$159,000	\$133,460	\$159,000	\$78,300
10-10-6115-00	Social Security Matching Tax	\$10,893	\$11,000	\$8,440	\$11,000	\$5,700

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-10-6120-00	Unemployment Tax	\$3,325	\$3,325	\$2,413	\$3,325	\$7,500
10-10-6125-00	Employer Paid Insurance	\$23,988	\$25,100	\$17,158	\$25,100	\$16,200
10-10-6135-00	Employers Retirement Contribut	\$9,361	\$10,000	\$2,894	\$10,000	\$4,000
10-10-6324-00	Dues and Membership	\$2,359	\$4,000	\$516	\$4,000	\$4,500
10-10-6325-00	Travel Allowance	\$1,928	\$3,000	\$2,632	\$3,000	\$4,000
Total Sub-Dept 00:		\$203,502	\$215,425	\$167,513	\$215,425	\$120,200
Dept. 10 TOTAL EXPENSE :		\$203,502	\$215,425	\$167,513	\$215,425	\$120,200
Department: 11 TOURISM						
10-11-6105-00	Salaries	\$33,025	\$55,500	\$52,390	\$55,500	\$55,000
10-11-6115-00	Social Security Matching Tax	\$2,526	\$4,150	\$4,008	\$4,150	\$3,900
10-11-6125-00	Employer Paid Insurance	\$0	\$0	\$0	\$0	\$0
10-11-6135-00	Employers Retirement Contribut	\$721	\$0	\$0	\$0	\$0
10-11-6301-00	Utilities	\$2,986	\$4,500	\$2,196	\$4,500	\$4,500
Total Sub-Dept 00:		\$39,259	\$64,150	\$58,594	\$64,150	\$63,400
Dept. 11 TOTAL EXPENSE :		\$39,259	\$64,150	\$58,594	\$64,150	\$63,400
Department: 12 POLICE						
10-12-6105-00	Salaries	\$382,532	\$393,000	\$320,173	\$393,000	\$469,500
10-12-6115-00	Social Security Matching Tax	\$29,138	\$28,000	\$24,438	\$28,000	\$36,000
10-12-6125-00	Employer Paid Insurance	\$47,304	\$50,000	\$42,388	\$50,000	\$50,000
10-12-6135-00	OK Police Pension & OMRF	\$39,573	\$40,000	\$29,779	\$40,000	\$60,000
10-12-6203-00	Gas, Oil & Tires	\$28,452	\$37,000	\$27,330	\$37,000	\$50,000
10-12-6206-00	Departmental Supplies	\$9,040	\$7,500	\$4,125	\$7,500	\$20,000
10-12-6213-00	Maintenance & Repairs	\$13,039	\$42,500	\$30,331	\$42,500	\$45,000

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$18,277	\$19,000	\$17,140	\$19,000	\$25,000
10-12-6316-00	Professional Services	\$8,485	\$22,700	\$15,144	\$22,700	\$23,500
10-12-6325-00	Schooling & Training	\$4,967	\$10,000	\$5,792	\$10,000	\$15,000
10-12-6355-00	Contracts & Leases	\$79,050	\$112,800	\$105,206	\$112,800	\$105,000
10-12-6390-00	Other Services	\$0	\$0	\$425	\$0	\$0
10-12-6401-00	Capital Outlay	\$44,904	\$4,000	\$5,085	\$4,000	\$45,000
Total Sub-Dept 00:		\$704,761	\$766,500	\$627,356	\$766,500	\$944,000
Dept. 12 TOTAL EXPENSE :		\$704,761	\$766,500	\$627,356	\$766,500	\$944,000
Department: 13 FIRE						
10-13-6105-00	SALARIES	\$21,078	\$23,500	\$17,012	\$23,500	\$30,000
10-13-6115-00	SOCIAL SECURITY	\$1,523	\$1,700	\$1,302	\$1,700	\$2,000
10-13-6203-00	Gas, Oil & Tires	\$7,528	\$8,775	\$6,128	\$8,775	\$12,500
10-13-6206-00	Supplies	\$4,076	\$6,775	\$3,458	\$6,775	\$7,000
10-13-6213-00	Maintenance & Repairs	\$6,285	\$6,300	\$8,730	\$6,300	\$6,500
10-13-6301-00	Utilities	\$2,878	\$2,000	\$3,006	\$2,000	\$3,500
10-13-6325-00	Schools & Training	\$2,079	\$2,500	\$1,239	\$2,500	\$2,500
10-13-6390-00	Other Services	\$3,442	\$1,500	\$1,220	\$1,500	\$2,000
10-13-6401-00	Equipment Purchases	\$21,666	\$75,000	\$39,651	\$75,000	\$30,000
Total Sub-Dept 00:		\$70,556	\$128,050	\$81,745	\$128,050	\$96,000
Dept. 13 TOTAL EXPENSE :		\$70,556	\$128,050	\$81,745	\$128,050	\$96,000
Department: 14 ANIMAL SHELTER						
10-14-6206-00	Supplies	\$65	\$300	\$850	\$300	\$2,500

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-14-6213-00	Repairs & Maintenance	\$1,411	\$2,000	\$643	\$2,000	\$2,500
10-14-6301-00	Utilities	\$0	\$450	\$0	\$450	\$4,000
10-14-6316-00	Professional Services	\$9,200	\$7,500	\$825	\$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:		\$10,676	\$10,250	\$2,317	\$10,250	\$16,500
Dept. 14 TOTAL EXPENSE :		\$10,676	\$10,250	\$2,317	\$10,250	\$16,500
Department: 15 GOVERNMENT						
10-15-6105-00	Salaries	\$3,289	\$4,500	\$3,103	\$4,500	\$4,500
10-15-6115-00	Social Security	\$211	\$350	\$237	\$350	\$350
10-15-6206-00	Supplies	\$6,980	\$7,000	\$6,621	\$7,000	\$16,500
10-15-6301-00	Utilities	\$160,995	\$177,000	\$130,067	\$177,000	\$185,000
10-15-6306-00	Postage	\$133	\$750	\$1,488	\$750	\$2,000
10-15-6316-00	Professional Services	\$113,569	\$86,000	\$112,638	\$86,000	\$80,000
10-15-6325-00	Schools & Training	\$175	\$1,500	\$210	\$1,500	\$1,500
10-15-6326-00	Abatement Services	\$9,891	\$20,000	\$8,736	\$20,000	\$20,000
10-15-6335-00	Insurance Premiums	\$193,717	\$180,000	\$143,684	\$180,000	\$185,000
10-15-6340-00	Membership Fees	\$0	\$3,000	\$0	\$3,000	\$3,000
10-15-6355-00	Contracts & Leases / Radio	\$11,038	\$10,000	\$7,812	\$10,000	\$15,000
10-15-6401-00	Equipment Purchases	\$21,152	\$614,200	\$6,995	\$614,200	\$150,000
Total Sub-Dept 00:		\$521,150	\$1,104,300	\$421,591	\$1,104,300	\$662,850
Dept. 15 TOTAL EXPENSE :		\$521,150	\$1,104,300	\$421,591	\$1,104,300	\$662,850
Department: 16 LIBRARY						

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 10 City of Eufaula General Fund						
10-16-6206-00	Supplies	\$85	\$150	\$9	\$150	\$500
10-16-6213-00	Maintenance & Repairs	\$2,493	\$10,000	\$202	\$10,000	\$9,500
10-16-6301-00	Utilities	\$2,007	\$3,500	\$2,447	\$3,500	\$3,500
Total Sub-Dept 00:		\$4,584	\$13,650	\$2,659	\$13,650	\$13,500
Dept. 16 TOTAL EXPENSE :		\$4,584	\$13,650	\$2,659	\$13,650	\$13,500
Department: 17 CEMETERY						
10-17-6105-00	Salaries	\$29,517	\$29,500	\$23,596	\$29,500	\$35,800
10-17-6115-00	Social Security	\$2,241	\$2,250	\$1,792	\$2,250	\$2,800
10-17-6125-00	Employer Paid Insurance	\$7,605	\$8,250	\$5,858	\$8,250	\$8,100
10-17-6135-00	Employer Retirement Contributi	\$1,460	\$1,500	\$1,046	\$1,500	\$1,800
10-17-6206-00	Supplies	\$3,348	\$3,000	\$184	\$3,000	\$3,000
10-17-6326-00	Contract Labor-Mowing	\$30,000	\$28,500	\$21,150	\$28,500	\$28,500
Total Sub-Dept 00:		\$74,170	\$73,000	\$53,626	\$73,000	\$80,000
Dept. 17 TOTAL EXPENSE :		\$74,170	\$73,000	\$53,626	\$73,000	\$80,000
Department: 19 STREET						
10-19-6203-00	Gas, Oil & Tires	\$10,000	\$10,000	\$6,557	\$10,000	\$15,000
10-19-6206-00	Supplies	\$28,872	\$45,000	\$34,257	\$45,000	\$40,000
10-19-6213-00	Maintenance & Repairs	\$90,532	\$45,000	\$8,652	\$45,000	\$35,000
10-19-6355-00	Leases	\$0	\$0	\$0	\$0	\$0
10-19-6401-00	Equipment Purchases	\$0	\$0	\$608	\$0	\$0
Total Sub-Dept 00:		\$129,403	\$100,000	\$50,075	\$100,000	\$90,000
Dept. 19 TOTAL EXPENSE :		\$129,403	\$100,000	\$50,075	\$100,000	\$90,000
Department: 20 CITY CLERK						

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
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Fund 10 City of Eufaula General Fund

10-20-6105-00	Salaries	\$80,856	\$81,500	\$67,230	\$81,500	\$87,200
10-20-6115-00	Social Security	\$6,161	\$5,250	\$5,055	\$5,250	\$6,500
10-20-6120-00	Unemployment Tax	\$380	\$1,000	\$326	\$1,000	\$1,000
10-20-6125-00	Employer Paid Insurance	\$15,537	\$16,250	\$11,745	\$16,250	\$16,200
10-20-6135-00	Employer Retirement Contributi	\$3,967	\$4,100	\$2,969	\$4,100	\$4,200
10-20-6325-00	Schooling & Training	\$639	\$1,500	\$1,412	\$1,500	\$2,500
Total Sub-Dept 00:		\$107,540	\$109,600	\$88,737	\$109,600	\$117,600
Dept. 20 TOTAL EXPENSE :		\$107,540	\$109,600	\$88,737	\$109,600	\$117,600

Department: 22 PARKS

10-22-6105-00	Salaries	\$0	\$0	\$0	\$0	\$73,000
10-22-6115-00	Social Security	\$0	\$0	\$0	\$0	\$5,300
10-22-6125-00	Employer Paid Insurance	\$0	\$0	\$0	\$0	\$16,200
10-22-6135-00	Retirement	\$0	\$0	\$0	\$0	\$3,500
10-22-6203-00	Gas, Oil, & Tires	\$0	\$0	\$0	\$0	\$2,500
10-22-6206-00	Supplies	\$0	\$0	\$0	\$0	\$12,500
10-22-6213-00	Maintenance & Repairs	\$0	\$0	\$0	\$0	\$20,000
10-22-6401-00	Equipment Purchases	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$133,000
Dept. 22 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$133,000

Department: 70 TRANSPORTATION

10-70-6355-00	Contracts/Leases	\$20,000	\$20,000	\$15,000	\$20,000	\$20,000
10-70-6401-00	Equipment Purchases	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$20,000	\$20,000	\$15,000	\$20,000	\$20,000

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 10 City of Eufaula General Fund						
Dept. 70 TOTAL EXPENSE :		\$20,000	\$20,000	\$15,000	\$20,000	\$20,000
Department: 99	TRANSFERS					
10-99-6910-00	Transfer ST to PWA Fund	\$2,430,000	\$2,515,000	\$2,001,859	\$2,515,000	\$2,500,000
10-99-6915-00	Transfer to Cemetery Perpetual	\$1,200	\$1,400	\$800	\$1,400	\$0
10-99-6916-00	Transfer to CIP	\$0	\$0	\$0	\$0	\$0
10-99-6925-00	Transfer to Eufaula Recreation	\$0	\$0	\$0	\$0	\$0
10-99-6926-00	Transfer UT to PWA Fund	\$170,000	\$350,000	\$259,887	\$350,000	\$350,000
10-99-6960-00	Contingency Fund	\$36,051	\$35,000	\$0	\$35,000	\$0
10-99-6965-00	Transfer to Airport Account	\$0	\$0	\$0	\$0	\$0
10-99-6966-00	Transfer to Economic Developme	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$2,637,251	\$2,901,400	\$2,262,546	\$2,901,400	\$2,850,000
Dept. 99 TOTAL EXPENSE :		\$2,637,251	\$2,901,400	\$2,262,546	\$2,901,400	\$2,850,000
Fund 10 TOTAL EXPENSE :		\$4,487,955	\$5,506,325	\$3,831,758	\$5,506,325	\$5,207,050
Fund 10 City of Eufaula General Fund OVERAGE / DEFICIT :		\$125,720	\$1,700	\$349,615	\$351,315	\$1,456,423

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 30 AIRPORT ACCOUNT						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
30-00-3110-00	Budgetary Fund Balance	\$0	\$15,000	\$0	\$15,000	\$19,223
30-00-5355-00	FAA Airport Grant	\$224,875	\$600,800	\$64,400	\$600,800	\$0
30-00-5650-00	Departmental Revenue	\$50	\$0	\$480	\$0	\$1,000
30-00-5660-00	Airport Hanger Rentals	\$3,918	\$3,750	\$570	\$3,750	\$3,750
30-00-5670-00	Fuel Sales	\$16,002	\$5,000	\$4,426	\$5,000	\$6,000
30-00-6900-00	Operating Transfer In	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$244,845	\$624,550	\$69,876	\$624,550	\$29,973
Dept. 00 TOTAL REVENUE :		\$244,845	\$624,550	\$69,876	\$624,550	\$29,973
Fund 30 TOTAL REVENUE :		\$244,845	\$624,550	\$69,876	\$624,550	\$29,973
BUDGETED EXPENDITURES						
Department: 30 AIRPORT ACCOUNT						
30-30-6203-00	Fuel System	\$21,380	\$16,500	\$13,190	\$16,500	\$19,000
30-30-6206-00	Utilities	\$1,523	\$4,000	\$2,668	\$4,000	\$4,000
30-30-6390-00	Other Services	\$8,460	\$2,000	\$0	\$2,000	\$2,000
30-30-6401-00	CAPITAL OUTLAY	\$237,773	\$601,800	\$63,431	\$601,800	\$0
Total Sub-Dept 00:		\$269,135	\$624,300	\$79,290	\$624,300	\$25,000
Dept. 30 TOTAL EXPENSE :		\$269,135	\$624,300	\$79,290	\$624,300	\$25,000
Fund 30 TOTAL EXPENSE :		\$269,135	\$624,300	\$79,290	\$624,300	\$25,000
Fund 30 AIRPORT ACCOUNT OVERAGE / DEFICIT :		(\$24,290)	\$250	(\$9,414)	(\$9,164)	\$4,973

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
Dept. 99 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$0
Fund 31 TOTAL EXPENSE :		\$0	\$0	\$0	\$0	\$0
Fund 31 CDBG OVERAGE / DEFICIT :		\$0	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$9,675
32-00-5620-00	Interest Income	\$5	\$10	\$3	\$10	\$10
32-00-6900-00	Operating Transfer In	\$1,200	\$1,400	\$800	\$1,400	\$0
Total Sub-Dept 00:		\$1,205	\$6,410	\$803	\$6,410	\$9,685
Dept. 00 TOTAL REVENUE :		\$1,205	\$6,410	\$803	\$6,410	\$9,685
Fund 32 TOTAL REVENUE :		\$1,205	\$6,410	\$803	\$6,410	\$9,685
BUDGETED EXPENDITURES						
Department: 32 CEMETERY PERPETUAL CARE						
32-32-6206-00	Departmental Supplies	\$0	\$0	\$0	\$0	\$0
32-32-6401-00	CAPITAL OUTLAY	\$6,050	\$5,000	\$0	\$5,000	\$5,000
Total Sub-Dept 00:		\$6,050	\$5,000	\$0	\$5,000	\$5,000
Dept. 32 TOTAL EXPENSE :		\$6,050	\$5,000	\$0	\$5,000	\$5,000
Fund 32 TOTAL EXPENSE :		\$6,050	\$5,000	\$0	\$5,000	\$5,000
32 CEMETERY PERPETUAL CARE OVERAGE / DEFICIT :		(\$4,845)	\$1,410	\$803	\$2,213	\$4,685

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$250,000	\$0	\$250,000	\$162,213
34-00-5300-00	Disaster Emergency Grant Rev	\$220,370	\$0	\$0	\$0	\$0
34-00-5400-00	Dis Emergency Loan Proceeds	\$0	\$0	\$0	\$0	\$0
34-00-5650-00	FEMA Reimbursement	\$0	\$0	\$4,286	\$0	\$0
Total Sub-Dept 00:		\$220,370	\$250,000	\$4,286	\$250,000	\$162,213
Dept. 00 TOTAL REVENUE :		\$220,370	\$250,000	\$4,286	\$250,000	\$162,213
Fund 34 TOTAL REVENUE :		\$220,370	\$250,000	\$4,286	\$250,000	\$162,213

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	\$14,191	\$100,000	\$33,588	\$100,000	\$0
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	\$1,200	\$0	\$0	\$0	\$0
34-34-6401-00	Capital Outlay	\$9,380	\$150,000	\$64,529	\$150,000	\$150,000
34-34-6910-00	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$24,771	\$250,000	\$98,117	\$250,000	\$150,000
Dept. 34 TOTAL EXPENSE :		\$24,771	\$250,000	\$98,117	\$250,000	\$150,000

Department: 99 TRANSFERS

34-99-6900-00	Transfer Out	\$0	\$0	\$0	\$0	\$0
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Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 34 DISASTER EMERGENCY FUND					
<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>	\$24,771	\$250,000	\$98,117	\$250,000	\$150,000
<i>34 DISASTER EMERGENCY FUND OVERAGE / DEFICIT :</i>	\$195,600	\$0	(\$93,831)	(\$93,831)	\$12,213

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$0	\$0	\$0	\$0	\$0
36-00-5650-00	Departmental 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 36 TOTAL REVENUE :		\$0	\$0	\$0	\$0	\$0
Fund 36 DOC/CDBG SAVINGS OVERAGE / DEFICIT :		\$0	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 37 EUFAULA ECONOMIC DEVELOP AUTH						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
37-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$94,246
37-00-5650-00	Departmental Revenue	\$0	\$0	\$0	\$0	\$0
37-00-6900-00	Operating Transfer In	\$82,709	\$53,500	\$67,262	\$53,500	\$80,000
	Total Sub-Dept 00:	\$82,709	\$53,500	\$67,262	\$53,500	\$174,246
	Dept. 00 TOTAL REVENUE :	\$82,709	\$53,500	\$67,262	\$53,500	\$174,246
	Fund 37 TOTAL REVENUE :	\$82,709	\$53,500	\$67,262	\$53,500	\$174,246
BUDGETED EXPENDITURES						
Department: 37 EUFAULA ECONOMIC DEVEL AUTH						
37-37-6206-00	Departmental Supplies	\$3,986	\$20,000	\$13,242	\$20,000	\$30,000
37-37-6316-00	Professional Svs	\$29,957	\$25,000	\$25,197	\$25,000	\$35,000
37-37-6355-00	Contracts	\$0	\$0	\$0	\$0	\$0
37-37-6401-00	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$33,943	\$45,000	\$38,439	\$45,000	\$65,000
	Dept. 37 TOTAL EXPENSE :	\$33,943	\$45,000	\$38,439	\$45,000	\$65,000
Department: 99 TRANSFERS						
37-99-6900-00	Transfers 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 37 TOTAL EXPENSE :	\$33,943	\$45,000	\$38,439	\$45,000	\$65,000
	EUFAULA ECONOMIC DEVELOP AUTH OVERAGE / DEFICIT :	\$48,766	\$8,500	\$28,824	\$37,324	\$109,246

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 39 HEALTH DEPT						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
39-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$7,908
39-00-5620-00	Interest Income	\$8	\$0	\$5	\$0	\$10
39-00-5650-00	Departmental Revenue	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$8	\$0	\$5	\$0	\$7,918
Dept. 00 TOTAL REVENUE :		\$8	\$0	\$5	\$0	\$7,918
Fund 39 TOTAL REVENUE :		\$8	\$0	\$5	\$0	\$7,918
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	\$7,918

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 41 POLICE ACCOUNT						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
41-00-3110-00	Budgetary Fund Balance	\$0	\$40,000	\$0	\$40,000	\$41,219
41-00-5650-00	Court Fine Revenue	\$86,488	\$70,000	\$61,444	\$70,000	\$75,000
	Total Sub-Dept 00:	\$86,488	\$110,000	\$61,444	\$110,000	\$116,219
	Dept. 00 TOTAL REVENUE :	\$86,488	\$110,000	\$61,444	\$110,000	\$116,219
	Fund 41 TOTAL REVENUE :	\$86,488	\$110,000	\$61,444	\$110,000	\$116,219
BUDGETED EXPENDITURES						
Department: 41 POLICE ACCOUNT						
41-41-6206-00	Supplies	\$771	\$3,000	\$0	\$3,000	\$3,000
41-41-6316-00	Judicial Professional Services	\$12,050	\$13,000	\$9,050	\$13,000	\$13,000
41-41-6327-00	Court Related Fees Due	\$21,030	\$18,500	\$12,091	\$18,500	\$18,500
41-41-6401-00	CAPITAL OUTLAY	\$0	\$10,000	\$0	\$10,000	\$0
41-41-6910-00	TRANSFER TO GENERAL FUND	\$35,000	\$65,000	\$56,172	\$65,000	\$65,000
	Total Sub-Dept 00:	\$68,851	\$109,500	\$77,313	\$109,500	\$99,500
	Dept. 41 TOTAL EXPENSE :	\$68,851	\$109,500	\$77,313	\$109,500	\$99,500
	Fund 41 TOTAL EXPENSE :	\$68,851	\$109,500	\$77,313	\$109,500	\$99,500
	Fund 41 POLICE ACCOUNT OVERAGE / DEFICIT :	\$17,638	\$500	(\$15,869)	(\$15,369)	\$16,719

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 42 POLICE DRUG FUND						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
42-00-3110-00	Budgetary Fund Balance	\$0	\$2,750	\$0	\$2,750	\$9,085
42-00-5200-00	Seizure Forfeitures	\$1,047	\$0	\$0	\$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:		\$1,047	\$2,750	\$0	\$2,750	\$9,085
Dept. 00 TOTAL REVENUE :		\$1,047	\$2,750	\$0	\$2,750	\$9,085
Fund 42 TOTAL REVENUE :		\$1,047	\$2,750	\$0	\$2,750	\$9,085
BUDGETED EXPENDITURES						
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	\$2,750	\$189	\$2,750	\$0
Total Sub-Dept 00:		\$0	\$2,750	\$189	\$2,750	\$0
Dept. 42 TOTAL EXPENSE :		\$0	\$2,750	\$189	\$2,750	\$0
Fund 42 TOTAL EXPENSE :		\$0	\$2,750	\$189	\$2,750	\$0
Fund 42 POLICE DRUG FUND OVERAGE / DEFICIT :		\$1,047	\$0	(\$189)	(\$189)	\$9,085

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
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Fund 43 RECREATION ACCOUNT

ESTIMATED REVENUE

Department: 00 NON-DEPARTMENTAL

43-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$189,531
43-00-5150-00	Hotel/Motel Tax	\$103,387	\$79,500	\$84,076	\$79,500	\$92,500
43-00-5200-00	Tournament Revenue	\$0	\$1,550	\$2,400	\$1,550	\$1,500
43-00-5600-00	Miscellaneous Revenues	\$17,589	\$46,000	\$48,287	\$46,000	\$0
43-00-5800-00	Economic Development	\$82,709	\$63,500	\$67,262	\$63,500	\$80,000
43-00-6900-00	Operating Transfer In	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$203,685	\$190,550	\$202,026	\$190,550	\$363,531
Dept. 00 TOTAL REVENUE :		\$203,685	\$190,550	\$202,026	\$190,550	\$363,531
Fund 43 TOTAL REVENUE :		\$203,685	\$190,550	\$202,026	\$190,550	\$363,531

BUDGETED EXPENDITURES

Department: 43 RECREATION ACCOUNT

43-43-6206-00	Departmental Supplies	\$2,663	\$0	\$0	\$0	\$0
43-43-6316-00	Professional Services	\$0	\$0	\$0	\$0	\$0
43-43-6401-00	Capital Outlay	\$5,809	\$63,000	\$30,412	\$63,000	\$0
43-43-6515-00	LOAN PAYMENTS	\$16,830	\$17,250	\$13,762	\$17,250	\$0
43-43-6910-00	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$25,000
43-43-6920-00	Transfer to EEDA	\$82,709	\$63,500	\$67,262	\$63,500	\$80,000
Total Sub-Dept 00:		\$108,011	\$143,750	\$111,437	\$143,750	\$105,000
43-43-6206-03	Supplies/Parks	\$23,136	\$17,500	\$21,152	\$17,500	\$0
43-43-6355-03	Contracts/Parks	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 03:		\$23,136	\$17,500	\$21,152	\$17,500	\$0

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 43 RECREATION ACCOUNT						
43-43-6355-04	Contracts/Fireworks	\$22,500	\$15,000	\$17,000	\$15,000	\$25,000
Total Sub-Dept 04:		\$22,500	\$15,000	\$17,000	\$15,000	\$25,000
43-43-6206-05	Ramp Repairs	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 05:		\$0	\$0	\$0	\$0	\$0
Dept. 43 TOTAL EXPENSE :		\$153,647	\$176,250	\$149,589	\$176,250	\$130,000
Fund 43 TOTAL EXPENSE :		\$153,647	\$176,250	\$149,589	\$176,250	\$130,000
Fund 43 RECREATION ACCOUNT OVERAGE / DEFICIT :		\$50,038	\$14,300	\$52,437	\$66,737	\$233,531

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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.	\$25	\$0	\$0	\$0	\$0
46-46-6401-00	Southpoint Capital Outlay	\$0	\$0	\$0	\$0	\$0
	Total Sub-Dept 00:	\$25	\$0	\$0	\$0	\$0
	Dept. 46 TOTAL EXPENSE :	\$25	\$0	\$0	\$0	\$0
	Fund 46 TOTAL EXPENSE :	\$25	\$0	\$0	\$0	\$0
Fund 46 Arvest Acct/ Southpoint Project OVERAGE / DEFICIT :		(\$25)	\$0	\$0	\$0	\$0

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$35,000	\$0	\$35,000	\$136,537
50-00-5305-00	GRANT REVENUE	\$1,200	\$0	\$0	\$0	\$0
50-00-5620-00	Interest Income	\$189	\$150	\$96	\$150	\$0
50-00-5625-00	Capital Improvements Fee	\$154,727	\$155,000	\$115,909	\$155,000	\$155,000
50-00-5630-00	CDBG Grant	\$317,235	\$368,000	\$150,608	\$368,000	\$0
50-00-5635-00	IHS Grant	\$10,222	\$80,000	\$66,363	\$80,000	\$0
50-00-5920-00	Transfers from General Fund	\$0	\$0	\$0	\$0	\$0
50-00-5930-00	Transfers from CWSRF	\$133,812	\$0	\$0	\$0	\$0
50-00-5950-00	Transfer from DOC/CDBG	\$0	\$0	\$0	\$0	\$0
50-00-5960-00	Transfer from DOC/CDBG Sav.	\$0	\$0	\$0	\$0	\$0
50-00-5995-00	Transfer from C.D.B.G.	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$617,385	\$638,150	\$332,977	\$638,150	\$291,537
Dept. 00 TOTAL REVENUE :		\$617,385	\$638,150	\$332,977	\$638,150	\$291,537
Fund 50 TOTAL REVENUE :		\$617,385	\$638,150	\$332,977	\$638,150	\$291,537

BUDGETED EXPENDITURES

Department: 50 Capital Improvements Fund

50-50-6125-00	CDBG Grant Exp.	\$0	\$0	\$0	\$0	\$0
50-50-6135-00	IHS Grant Exp.	\$0	\$0	\$0	\$0	\$0
50-50-6401-00	CAPITAL OUTLAY	\$799,582	\$598,000	\$224,832	\$598,000	\$154,700
50-50-6910-00	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$799,582	\$598,000	\$224,832	\$598,000	\$154,700

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 50 Capital Improvements Fund						
<i>Dept. 50 TOTAL EXPENSE :</i>		\$799,582	\$598,000	\$224,832	\$598,000	\$154,700
Department: 99 TRANSFERS						
50-99-6913-00	Transfer	\$0	\$0	\$0	\$0	\$0
50-99-6914-00	Transfer to CWSRF	\$21,326	\$35,300	\$23,661	\$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>		\$21,326	\$35,300	\$23,661	\$35,300	\$35,300
<i>Dept. 99 TOTAL EXPENSE :</i>		\$21,326	\$35,300	\$23,661	\$35,300	\$35,300
<i>Fund 50 TOTAL EXPENSE :</i>		\$820,908	\$633,300	\$248,493	\$633,300	\$190,000
<i>Fund 50 Capital Improvements Fund OVERAGE / DEFICIT :</i>		(\$203,523)	\$4,850	\$84,484	\$89,334	\$101,537

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$75,000	\$0	\$75,000	\$1,335,249
90-00-5110-00	Use Tax Transfer In	\$170,000	\$350,000	\$524,896	\$350,000	\$350,000
90-00-5115-00	Cigarette Tax	\$0	\$0	\$0	\$0	\$0
90-00-5401-00	Water	\$1,179,536	\$1,268,000	\$1,047,682	\$1,268,000	\$1,430,000
90-00-5402-00	Sewer	\$338,425	\$330,000	\$256,810	\$330,000	\$340,000
90-00-5403-00	Garbage	\$366,109	\$375,000	\$276,269	\$375,000	\$375,000
90-00-5404-00	Water and Sewer Taps	\$48,000	\$10,000	\$29,750	\$10,000	\$10,000
90-00-5620-00	Interest Income	\$751	\$750	\$754	\$750	\$1,000
90-00-5625-00	Administration Fee	\$19,551	\$18,000	\$14,664	\$18,000	\$20,000
90-00-5630-00	Penalties	\$28,304	\$32,500	\$23,082	\$32,500	\$30,000
90-00-5650-00	Other Miscellaneous	\$89,598	\$25,000	\$31,573	\$25,000	\$25,000
90-00-6900-00	Sales Tax Transfer In	\$2,430,000	\$2,515,000	\$1,736,849	\$2,515,000	\$2,500,000
Total Sub-Dept 00:		\$4,670,272	\$4,999,250	\$3,942,331	\$4,999,250	\$6,416,249
Dept. 00 TOTAL REVENUE :		\$4,670,272	\$4,999,250	\$3,942,331	\$4,999,250	\$6,416,249
Fund 90 TOTAL REVENUE :		\$4,670,272	\$4,999,250	\$3,942,331	\$4,999,250	\$6,416,249

BUDGETED EXPENDITURES

Department: 29 DEBT SERVICE

90-29-6500-00	Misc. Loan Payments	\$79,478	\$14,500	\$9,010	\$14,500	\$0
90-29-6515-00	Bond Coupons & Interest Paymen	\$622,904	\$640,000	\$473,598	\$640,000	\$615,369
90-29-6520-00	OWRB Loan Payments	\$277,968	\$360,000	\$299,017	\$360,000	\$427,538
90-29-6530-00	City Hall Loan Payment	\$80,913	\$140,000	\$100,638	\$140,000	\$139,438

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 90 Public Works Authority						
Total Sub-Dept 00:		\$1,061,263	\$1,154,500	\$882,263	\$1,154,500	\$1,182,345
Dept. 29 TOTAL EXPENSE :		\$1,061,263	\$1,154,500	\$882,263	\$1,154,500	\$1,182,345
Department: 90	ADMINISTRATIVE					
90-90-6105-00	Salaries	\$89,390	\$88,000	\$67,707	\$88,000	\$133,700
90-90-6115-00	Social Security	\$6,547	\$5,500	\$4,576	\$5,500	\$10,200
90-90-6120-00	Unemployment Tax	\$2,183	\$2,700	\$2,466	\$2,700	\$4,332
90-90-6125-00	Employer Paid Insurance	\$14,292	\$8,150	\$9,089	\$8,150	\$16,200
90-90-6135-00	Employers Retirement Contribut	\$4,234	\$3,500	\$2,302	\$3,500	\$6,300
90-90-6206-00	Materials & Supplies	\$0	\$0	\$0	\$0	\$10,000
90-90-6316-00	Professional Services	\$1,523	\$1,500	\$0	\$1,500	\$1,500
90-90-6401-00	CAPITAL OUTLAY	\$134,224	\$120,000	\$1,016	\$120,000	\$28,000
Total Sub-Dept 00:		\$252,393	\$229,350	\$87,157	\$229,350	\$210,232
Dept. 90 TOTAL EXPENSE :		\$252,393	\$229,350	\$87,157	\$229,350	\$210,232
Department: 93	SEWER					
90-93-6105-00	Salaries	\$64,041	\$61,000	\$59,149	\$61,000	\$76,560
90-93-6115-00	Social Security	\$4,831	\$4,500	\$4,168	\$4,500	\$5,700
90-93-6125-00	Employer Paid Insurance	\$12,312	\$16,500	\$13,084	\$16,500	\$16,200
90-93-6135-00	Employers Retirement Contribut	\$3,087	\$3,000	\$2,384	\$3,000	\$4,000
90-93-6203-00	Gas, Oil & Tires	\$9,222	\$4,000	\$4,015	\$4,000	\$6,500
90-93-6206-00	Materials & Supplies	\$18,627	\$21,000	\$16,187	\$21,000	\$21,000
90-93-6213-00	Maintenance & Repairs	\$41,529	\$25,000	\$22,129	\$25,000	\$25,000
90-93-6215-00	Chemicals	\$34,943	\$55,000	\$30,528	\$55,000	\$50,000
90-93-6301-00	Utilities	\$34,709	\$59,000	\$28,690	\$59,000	\$50,000

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
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Fund 90 Public Works Authority

90-93-6316-00	Professional Services	\$13,058	\$42,000	\$56,552	\$42,000	\$30,000
90-93-6325-00	Schooling and Travel Expense	\$1,111	\$2,000	\$3,610	\$2,000	\$2,000
90-93-6401-00	Equipment Purchases	\$202	\$25,000	\$0	\$25,000	\$15,000
Total Sub-Dept 00:		\$237,673	\$318,000	\$240,497	\$318,000	\$301,960
Dept. 93 TOTAL EXPENSE :		\$237,673	\$318,000	\$240,497	\$318,000	\$301,960

Department: 94 WATER

90-94-6401-00	Equipment Purchases	\$0	\$0	\$0	\$0	\$0
90-94-6515-00	Water Interest Expense	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$0	\$0	\$0	\$0	\$0
90-94-6105-15	Salaries	\$70,746	\$62,500	\$53,385	\$62,500	\$78,900
90-94-6115-15	Social Security	\$5,427	\$4,000	\$4,085	\$4,000	\$5,900
90-94-6125-15	Employer Paid Insurance	\$16,406	\$16,250	\$11,715	\$16,250	\$16,200
90-94-6135-15	Employer Retirement Contributi	\$3,266	\$2,900	\$2,310	\$2,900	\$3,800
90-94-6203-15	Gas, Oil & Tires	\$4,767	\$5,000	\$1,577	\$5,000	\$5,000
90-94-6206-15	Supplies	\$11,309	\$25,000	\$20,429	\$25,000	\$25,000
90-94-6213-15	Maintenance & Repairs	\$40,328	\$27,500	\$35,248	\$27,500	\$27,500
90-94-6215-15	Chemicals	\$129,492	\$120,000	\$111,788	\$120,000	\$165,000
90-94-6301-15	Utilities	\$61,532	\$63,000	\$47,724	\$63,000	\$70,000
90-94-6305-15	Postage	\$0	\$250	\$164	\$250	\$250
90-94-6306-15	Bank Service Chargees	\$0	\$0	\$0	\$0	\$0
90-94-6316-15	Professional Services	\$16,846	\$15,000	\$8,210	\$15,000	\$10,000
90-94-6325-15	Schooling & Training	\$199	\$1,500	\$3,151	\$1,500	\$2,000
90-94-6401-15	Capital Outlay	\$0	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 90 Public Works Authority						
Total Sub-Dept 15:		\$360,318	\$342,900	\$299,788	\$342,900	\$409,550
90-94-6105-16	Salaries	\$244,916	\$260,000	\$224,425	\$260,000	\$205,712
90-94-6115-16	Social Security	\$13,376	\$17,000	\$16,093	\$17,000	\$15,200
90-94-6125-16	Employer Paid Insurance	\$38,882	\$64,750	\$43,994	\$64,750	\$40,500
90-94-6135-16	Employer Retirement Contributi	\$7,120	\$10,750	\$8,297	\$10,750	\$10,000
90-94-6203-16	Gas, Oil & Tires	\$38,573	\$22,000	\$17,391	\$22,000	\$28,000
90-94-6206-16	Supplies	\$82,463	\$67,500	\$60,594	\$67,500	\$45,000
90-94-6213-16	Maintenance & Repairs	\$62,366	\$45,000	\$22,234	\$45,000	\$75,000
90-94-6301-16	Utilities	\$12,164	\$14,000	\$9,544	\$14,000	\$15,000
90-94-6305-16	Postage	\$20,072	\$11,250	\$8,991	\$11,250	\$15,000
90-94-6306-16	Bank Service Chargees	\$0	\$250	\$0	\$250	\$250
90-94-6316-16	Professional Services	\$45,701	\$72,000	\$52,225	\$72,000	\$75,000
90-94-6325-16	Schooling & Training	\$1,661	\$3,500	\$5,861	\$3,500	\$5,000
90-94-6401-16	Capital Outlay	\$1,365	\$102,000	\$0	\$102,000	\$95,000
Total Sub-Dept 16:		\$568,659	\$690,000	\$469,648	\$690,000	\$624,662
Dept. 94 TOTAL EXPENSE :		\$928,977	\$1,032,900	\$769,436	\$1,032,900	\$1,034,212
Department: 95 GARBAGE						
90-95-6313-00	Sanitation Contract	\$374,442	\$375,000	\$278,385	\$375,000	\$375,000
Total Sub-Dept 00:		\$374,442	\$375,000	\$278,385	\$375,000	\$375,000
Dept. 95 TOTAL EXPENSE :		\$374,442	\$375,000	\$278,385	\$375,000	\$375,000
Department: 99 TRANSFERS						
90-99-6910-00	Transfer ST to General Fund	\$1,245,972	\$1,675,950	\$1,131,963	\$1,675,950	\$1,700,000
90-99-6911-00	TRANSFER TO METER ACCOUN	\$0	\$0	\$0	\$0	\$0

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 90 Public Works Authority						
90-99-6914-00	Transfer to CWSRF	\$0	\$0	\$0	\$0	\$0
90-99-6915-00	Transfer UT to General Fund	\$110,000	\$210,000	\$160,522	\$210,000	\$250,000
90-99-6925-00	Transfer to CIP	\$14,000	\$0	\$0	\$0	\$0
90-99-6960-00	Contingencies	\$0	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$1,369,972	\$1,885,950	\$1,292,485	\$1,885,950	\$1,950,000
Dept. 99 TOTAL EXPENSE :		\$1,369,972	\$1,885,950	\$1,292,485	\$1,885,950	\$1,950,000
Fund 90 TOTAL EXPENSE :		\$4,224,719	\$4,995,700	\$3,550,222	\$4,995,700	\$5,053,749
Fund 90 Public Works Authority OVERAGE / DEFICIT :		\$445,553	\$3,550	\$392,109	\$395,659	\$1,362,500

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 92 Meter Fund						
ESTIMATED REVENUE						
Department: 00 NON-DEPARTMENTAL						
92-00-3110-00	Budgetary Fund Balance	\$0	\$0	\$0	\$0	\$175,985
92-00-5620-00	Interest Income	\$195	\$0	\$0	\$0	\$0
Total Sub-Dept 00:		\$195	\$0	\$0	\$0	\$175,985
Dept. 00 TOTAL REVENUE :		\$195	\$0	\$0	\$0	\$175,985
Fund 92 TOTAL REVENUE :		\$195	\$0	\$0	\$0	\$175,985
BUDGETED EXPENDITURES						
Department: 00 NON-DEPARTMENTAL						
92-00-6290-00	Water Meter Refunds	\$12,357	\$0	\$9,131	\$0	\$0
Total Sub-Dept 00:		\$12,357	\$0	\$9,131	\$0	\$0
Dept. 00 TOTAL EXPENSE :		\$12,357	\$0	\$9,131	\$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 :		\$12,357	\$0	\$9,131	\$0	\$0
Fund 92 Meter Fund OVERAGE / DEFICIT :		(\$12,163)	\$0	(\$9,131)	(\$9,131)	\$175,985

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 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	\$1,111,064
97-00-5500-00	OWRB Loan Proceeds	\$2,070,143	\$3,500,000	\$1,080,217	\$3,500,000	\$0
97-00-5620-00	Interest Income	\$0	\$0	\$0	\$0	\$0
97-00-5640-00	LOAN PROCEEDS	\$995,551	\$0	\$0	\$0	\$0
97-00-5645-00	Sewer CWSRF Loan Proceeds	\$120,705	\$0	\$199,498	\$0	\$2,700,000
97-00-5650-00	Bur. of Rec. Grant	\$531,653	\$1,000,000	\$160,933	\$1,000,000	\$839,066
97-00-5655-00	IHS Grant	\$255,871	\$400,000	\$297,353	\$400,000	\$605,000
97-00-5910-00	Transfers from Eufaula Public	\$0	\$0	\$0	\$0	\$0
97-00-5935-00	Transfer from CIP	\$33,173	\$35,300	\$23,661	\$35,300	\$35,300
Total Sub-Dept 00:		\$4,007,096	\$4,935,300	\$1,761,662	\$4,935,300	\$5,290,430
Dept. 00 TOTAL REVENUE :		\$4,007,096	\$4,935,300	\$1,761,662	\$4,935,300	\$5,290,430
Fund 97 TOTAL REVENUE :		\$4,007,096	\$4,935,300	\$1,761,662	\$4,935,300	\$5,290,430

BUDGETED EXPENDITURES

Department: 92 CWSRF - Sewer

97-92-6316-00	Professional Services	\$117,450	\$0	\$208,203	\$0	\$0
97-92-6401-00	Capital Outlay	\$0	\$0	\$979	\$0	\$0
Total Sub-Dept 00:		\$117,450	\$0	\$209,181	\$0	\$0
Dept. 92 TOTAL EXPENSE :		\$117,450	\$0	\$209,181	\$0	\$0

Department: 97 EUFAULA PUBLIC WORKS/ DWSRF Wa

97-97-6125-00	IHS Grant	\$0	\$400,000	\$750	\$400,000	\$605,000
97-97-6135-00	Bur. of Reclamation Grant	\$0	\$1,000,000	\$303,049	\$1,000,000	\$840,000

Detailed by Ledger Account		2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
Fund 97 Eufaula Public Works/CWSRF						
97-97-6316-00	Professional Services	\$5,275	\$0	\$0	\$0	\$0
97-97-6401-00	CAPITAL OUTLAY	\$2,878,945	\$3,500,000	\$965,276	\$3,500,000	\$3,810,131
97-97-6515-00	Loan Payments	\$33,517	\$35,300	\$25,138	\$35,300	\$35,300
97-97-6916-00	Transfer to CIP	\$142,804	\$0	\$0	\$0	\$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:		\$3,060,540	\$4,935,300	\$1,294,212	\$4,935,300	\$5,290,431
Dept. 97 TOTAL EXPENSE :		\$3,060,540	\$4,935,300	\$1,294,212	\$4,935,300	\$5,290,431
Fund 97 TOTAL EXPENSE :		\$3,177,990	\$4,935,300	\$1,503,394	\$4,935,300	\$5,290,431
d 97 Eufaula Public Works/CWSRF OVERAGE / DEFICIT :		\$829,106	\$0	\$258,268	\$258,268	(\$1)

Detailed by Ledger Account	2021 Prior Year Actual	2022 Current Year Budget	2022 Current Year Year to Date	2022 Projected Adjustment	2023 Proposed Budget
<i>Grand Total Revenues:</i>	\$14,748,981	\$17,318,485	\$10,624,045	\$17,318,485	\$19,710,544
<i>Grand Total Expenditures:</i>	\$13,280,351	\$17,283,425	\$9,585,934	\$17,283,425	\$16,215,730
<i>OVERAGE / DEFICIT</i>	\$1,468,630	\$35,060	\$1,038,111	\$35,060	\$3,494,814

Appendix B

Combined Budget Summary

CITY OF EUFAULA FY23 COMBINED BUDGET SUMMARY															
All Budgeted Funds	General Fund	Airport Fund	Cemetery	Disaster	EEDA Fund	Health Dept.	Police Fund	Police Drug	Recreation	CIP Fund	PWA Fund	Meter Deposit	PWA/CWSRF	Totals	
			Perpetual Fund	Emergency Fund		Fund		Fund				Fund	Fund		Fund
Beginning Fund Balance (Estimate 4/1/22)	\$ 1,358,348	\$ 19,223	\$ 9,675	\$ 162,213	\$ 94,246	\$ 7,908	\$ 41,219	\$ 9,085	\$ 189,531	\$ 136,537	\$ 1,335,249	\$ 175,985	\$ 1,111,064	\$ 4,650,283	
Revenues															
Taxes	\$ 3,129,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,500.00	\$ -	\$ -	\$ -	\$ -	\$ 3,301,500	
Licenses & Permits	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000	
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Charges for Services	\$ 24,825.00	\$ 10,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 155,000.00	\$ 2,205,000.00	\$ -	\$ -	\$ 2,397,075	
Fines & Forefeitures	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	
Interest	\$ 1,000.00	\$ -	\$ 10.00	\$ -	\$ -	\$ 10.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 2,020	
Miscellaneous	\$ 119,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 4,144,066.90	\$ 4,288,367	
Transfers In	\$ 1,950,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850,000	\$ -	\$ 35,300	\$ 4,915,300	
Total Revenues	\$ 5,305,125	\$ 10,750	\$ 10	\$ -	\$ 80,000	\$ 10	\$ 75,000	\$ -	\$ 174,000	\$ 155,000	\$ 5,081,000	\$ -	\$ 4,179,367	\$ 15,060,262	
Total Available for Appropriation	\$ 6,663,473	\$ 29,973	\$ 9,685	\$ 162,213	\$ 174,246	\$ 7,918	\$ 116,219	\$ 9,085	\$ 363,531	\$ 291,537	\$ 6,416,249	\$ 175,985	\$ 5,290,431	\$ 19,710,545	
Appropriations															
Administration	\$ 120,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,200	
Airport	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Animal Shelter	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	
Cemetery	\$ 80,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	
CIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,700	\$ -	\$ -	\$ 5,290,431	\$ 5,445,131	
City Clerk	\$ 117,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,600	
Disaster Relief	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	
Fire	\$ 96,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,000	
Garbage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ 375,000	
General Government	\$ 662,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 662,850	
Library	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500	
Parks	\$ 133,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,000	
Police	\$ 944,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 978,500	
Public Works Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,232	\$ -	\$ -	\$ 210,232	
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 301,960	\$ -	\$ -	\$ 301,960	
Streets	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	
Tourism	\$ 63,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,400	
Transportation	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	
Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,034,212	\$ -	\$ -	\$ 1,034,212	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,182,345	\$ -	\$ -	\$ 1,182,345	
Transfers Out	\$ 2,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 105,000	\$ 35,300	\$ 1,950,000	\$ -	\$ -	\$ 5,005,300	
Total Appropriations	\$ 5,207,050	\$ 25,000	\$ 5,000	\$ 150,000	\$ 65,000	\$ -	\$ 99,500	\$ -	\$ 130,000	\$ 190,000	\$ 5,053,749	\$ -	\$ 5,290,431	\$ 16,215,730	
Estimated Ending Fund Balance	\$ 1,456,423	\$ 4,973	\$ 4,685	\$ 12,213	\$ 109,246	\$ 7,918	\$ 16,719	\$ 9,085	\$ 233,531	\$ 101,537	\$ 1,362,500	\$ 175,985	\$ (0)	\$ 3,494,815	
Dollar Impact on Fund Balance	\$ 98,075	\$ (14,250)	\$ (4,990)	\$ (150,000)	\$ 15,000	\$ 10	\$ (24,500)	\$ -	\$ 44,000	\$ (35,000)	\$ 27,251	\$ -	\$ (1,111,064)	\$ (1,155,468)	
Percent Impact on Fund Balance	7.2%	-74%	-52%	-92%	16%	0%	-59%	0%	23%	-26%	2%	0%	-100%	-25%	
Remaining Fund Balance vs. % of Expenses	28%	20%	94%	8%	168%	0%	17%	0%	180%	53%	27%	0%	0%	22%	

Appendix C

Budgeted Fund Transfers

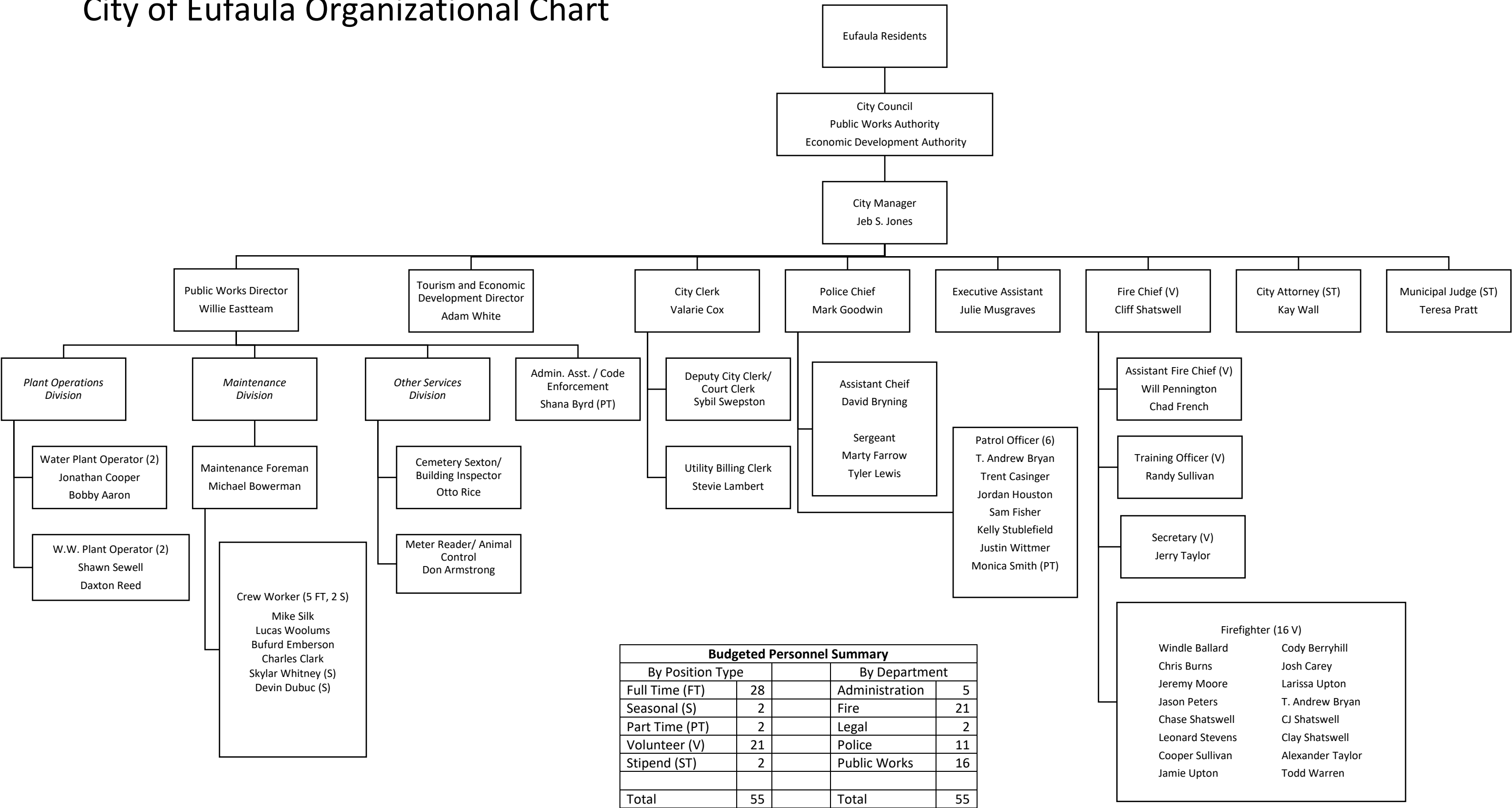
FY23 Budgeted Fund Transfers

From		To			
Fund	Line Item	Fund	Line Item	Amount	Purpose
General Fund	10-99-6910-00	PWA	90-00-6900-00	\$ 2,500,000	Mandatory transfer of sales tax collections.
PWA	90-99-6910-00	General Fund	10-00-5910-00	\$ 1,700,000	Transfer of remaining sales tax funds back.
General Fund	10-99-6910-00	PWA	90-00-5110-00	\$ 350,000	Mandatory transfer of use tax collections.
PWA	90-99-6915-00	General Fund	10-00-5910-00	\$ 250,000	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	\$ 65,000	Distribution of court fine revenue.
Recreation Fund	43-43-6920-00	Economic Development Fund	37-00-6900-00	\$ 80,000	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

NOTICE OF EUFAULA PUBLIC HEARING

Fiscal Year 2022-2023 Budget

A public hearing for the proposed Eufaula Fiscal Year 2022-2023 budget for the City of Eufaula, Oklahoma, the Eufaula Public Works Authority and the Eufaula Economic Development Authority, will be held on Monday, May 2, 2022, at 5:00pm. The hearing will be held at the Eufaula Community Center, located at 121 High Street, Eufaula, Oklahoma as a component of the regularly scheduled meeting. The hearing is open to the public and residents will have the opportunity to provide input regarding the proposed budget. The proposed budget may be examined on weekdays, at Eufaula City Hall, 17 Hospital Dr., Eufaula, Oklahoma, 74432, during regular business hours or online at CityofEufaulaOK.com. A summary of the budgeted funds are as follows:

	Total Available for Appropriation	Total Appropriations	Estimated Ending Fund Balance
City of Eufaula			
General Fund	\$6,663,473	\$5,207,050	\$1,456,423
Airport Fund	\$29,973	\$25,000	\$4,973
Cemetery Perpetual Care Fund	\$9,685	\$5,000	\$4,685
Disaster Emergency Fund	\$162,213	\$150,000	\$12,213
Health Dept. Fund	\$7,918	\$0	\$7,918
Police Fund	\$116,219	\$99,500	\$16,719
Police Drug Fund	\$9,085	\$0	\$9,085
Recreation Fund	\$363,531	\$130,000	\$233,531
Arvest/Southpoint Project Fund	\$41,517	\$0	\$41,517
CIP Fund	\$291,537	\$190,000	\$101,537
Eufaula Public Works Authority			
PWA Fund	\$6,416,249	\$5,053,749	\$1,362,500
PWA/CWSRF Fund	\$5,290,431	\$5,290,431	\$0
Meter Fund	\$175,985	\$0	\$175,985
Eufaula Economic Development Authority			
EEDA Fund	\$174,246	\$65,000	\$109,246

Valarie Cox, City Clerk/Trust Secretary
City of Eufaula
Eufaula Public Works Authority
Eufaula Economic Development Authority

RESOLUTION NO. 22-06-01

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, 2022, AND ENDING JUNE 30, 2023, 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 2022-2023 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	\$6,663,473	\$5,207,050	\$1,456,423
Airport Fund	\$29,973	\$25,000	\$4,973
Cemetery Perpetual Care Fund	\$9,685	\$5,000	\$4,685
CIP Fund	\$291,537	\$190,000	\$101,537
Disaster Emergency Fund	\$162,213	\$150,000	\$12,213
Health Department Fund	\$7,918	\$0	\$7,918
Police Account Fund	\$116,219	\$99,500	\$16,719
Police Drug Fund	\$9,085	\$0	\$9,085
Recreation Account Fund	\$363,531	\$130,000	\$233,531
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 2022-2023.

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 6, 2022.

Todd Warren
Mayor

ATTEST:

Valarie Cox
City Clerk

APPROVED AS TO FORM:

Kay Wall
City Attorney

RESOLUTION NO. 22-06-02

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, 2022, AND ENDING JUNE 30, 2023, 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 2022-2023 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	\$6,416,249	\$5,053,749	\$1,362,500
Eufaula Public Works Authority/CWSRF Fund	\$5,290,431	\$5,290,431	\$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 2022-2023.

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 6, 2022.

Todd Warren
Mayor

ATTEST:

Valarie Cox
Trust Secretary

APPROVED AS TO FORM:

Kay Wall
Trust Attorney

RESOLUTION NO. 22-06-03

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, 2022, AND ENDING JUNE 30, 2023, 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 2022-2023 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	\$174,246	\$65,000	\$109,246

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 2022-2023.

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 6, 2022.

Todd Warren
Chairman

ATTEST:

Valarie Cox
Trust Secretary

APPROVED AS TO FORM:

Kay Wall
Trust Attorney

