CITY OF Coweta

P.O. BOX 850 | COWETA, OKLAHOMA 74429 | PH. (918) 486-2189 | FAX (918) 486-5366 | www.cityofcoweta-ok.gov

AGENDA - SPECIAL MEETING
COWETA CITY COUNCIL
COWETA PUBLIC WORKS AUTHORITY
COWETA INDUSTRIAL DEVELOPMENT AUTHORITY
ONETA POWER PLANT CONFERENCE ROOM
25142 EAST 105TH STREET SOUTH
BROKEN ARROW, OK 74014
FRIDAY, APRIL 26, 2019 9:00 A.M.

MEETING PROCEDURE: Comments on all scheduled agenda items will be heard immediately following the presentation by staff or the petitioner. Please wait until you are recognized by the Mayor and keep your comments as brief as possible. Individuals addressing the City Council must identify themselves by name prior to making any comments. The City Council will act on an agenda item after comments from staff and the City Council have been heard.

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE

III. ROLL CALL
EVETTE MORRIS ___
HAROLD CHANCE ___
NAOMI HOGUE ___
LOGAN BROWN ___
RANDY WOODWARD ___

IV. OLD BUSINESS

1. Welcome
City/Trust Manager welcomes Councilmembers/Trustees and staff to the Annual Budget Retreat Meeting.

2. Purchase of a Garbage Truck
Discussion and possible action on the purchase of a Garbage Truck using Oklahoma State Cooperative Purchasing Contract (SW0197), for a cost not to exceed $160,000, with funds coming from Capital Improvement Fund, Solid Waste Department (12-5403.035) and authorizing the City Manager to execute all documents related to the purchase.

3. Proposed FY 2019-2020 Capital/Operating Budget
Presentation and discussion regarding the proposed FY 2019-2020 Capital/Operating Budget for all funds.
(Roger Kolman, City/Trust Manager and Julie Casteen, Assistant City/Trust Manager)

Documents:

FY20 BUDGET - CM-04-23-2019.PDF

V. ADJOURNMENT

IF YOU REQUIRE A SPECIAL ACCOMMODATION PURSUANT TO THE AMERICANS WITH DISABILITIES ACT, PLEASE NOTIFY CITY HALL BY 9:00 A.M. ON THE DATE OF THE MEETING.

Blong 4/23/19
4:50 pm

PROPOSED BUDGET
and
Financial Plan

Fiscal Year 2020

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City of Coweta, Oklahoma
Coweta Public Works Authority
Coweta Industrial Development Authority

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CITY OF COWETA, OKLAHOMA
COWETA PUBLIC WORKS AUTHORITY
COWETA INDUSTRIAL DEVELOPMENT AUTHORITY

FISCAL YEAR 2020
BUDGET AND FINANCIAL PLAN

Evette Morris, Mayor – Ward 2
Harold Chance, Vice-Mayor– Ward 3
Naomi Hogue, Councilmember – Ward 1
Logan Brown, Councilmember – Ward 4
Randy Woodward, Councilmember – At Large

City Manager
Roger Kolman

Department Heads

Mike Bell – Chief of Police
Julie Casteen – Assistant City Manager/Human Resources Director
Chip Cohrs – Community Development Director
Greg Edwards – Fire Chief
Paula Emmons – Library Director
Brittany Long – City Clerk/Treasurer
Rob Werley – Public Works Director

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CITY OF COWETA, OKLAHOMA
FY20 PROPOSED BUDGET

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Budget Process

The budget process for FY20 began with estimating anticipated revenues. This largely involved reviewing revenue trends over the last several years, assessing current economic factors and future economic predictions, and determining expected growth in the overall population of the City. Sales Tax revenues are expected to remain flat in FY20. The FY20 total budgeted revenues without transfers reflect a 2.1% increase over the FY19 budget, and are flat with FY19 projections.

The expenditure budget process for FY20 began with the current FY19 spending budget. The one-time items built into the FY19 budget were removed and increases in service contracts and other expenditures were calculated to produce a base FY20 budget. Health insurance and Workers' Compensation insurance premiums are budgeted to increase 10%; utilities and motor fuel are budgeted to remain even with prior year budget. A 2.5% wage increase is also included for all non-contractual employees.

The general ledger chart of accounts was expanded in FY19 to provide greater detail in various expenditure categories, providing enhanced expense reporting. This allowed Department Heads to better refine their budget estimates for FY20.

Budget Overview

REVENUES

Budgeted revenues are reported in the following categories: **Taxes** include sales tax, use tax, hotel/motel tax, gross receipts tax and franchise tax. **License and Permits** include various business licenses, park & recreation fees and building permits. **Charges for Services** consists of fees for fire and ambulance runs, zoning fees, animal shelter fees, water and sewer usage fees and reimbursement for services, such as policing fees charged to other organizations. **Intergovernmental** revenues include alcohol beverage tax, gasoline excise tax, E-911 tax, tobacco tax and various grants. **Fines and Forfeitures** include adult and juvenile fines and associated fees. **Other Revenues** consists of various miscellaneous revenues. Finally, **Investment income** includes earnings on investments and account balances.

SALES TAX

Sales Tax is the largest single revenue source for the General Fund and the City. The 3% sales tax levy is a permanent tax which funds general operations of the City. The City budgeted $3,605,810 in sales tax in FY19 and anticipates ending the year with sales tax revenue of $3,736,050. Taking a conservative approach, the same figure has been budgeted for FY20.

The chart on the following page shows sales tax revenues by month from FY16 through FY19 (May through June figures for FY19 are projected). Total collections by year are also shown for the last ten years.

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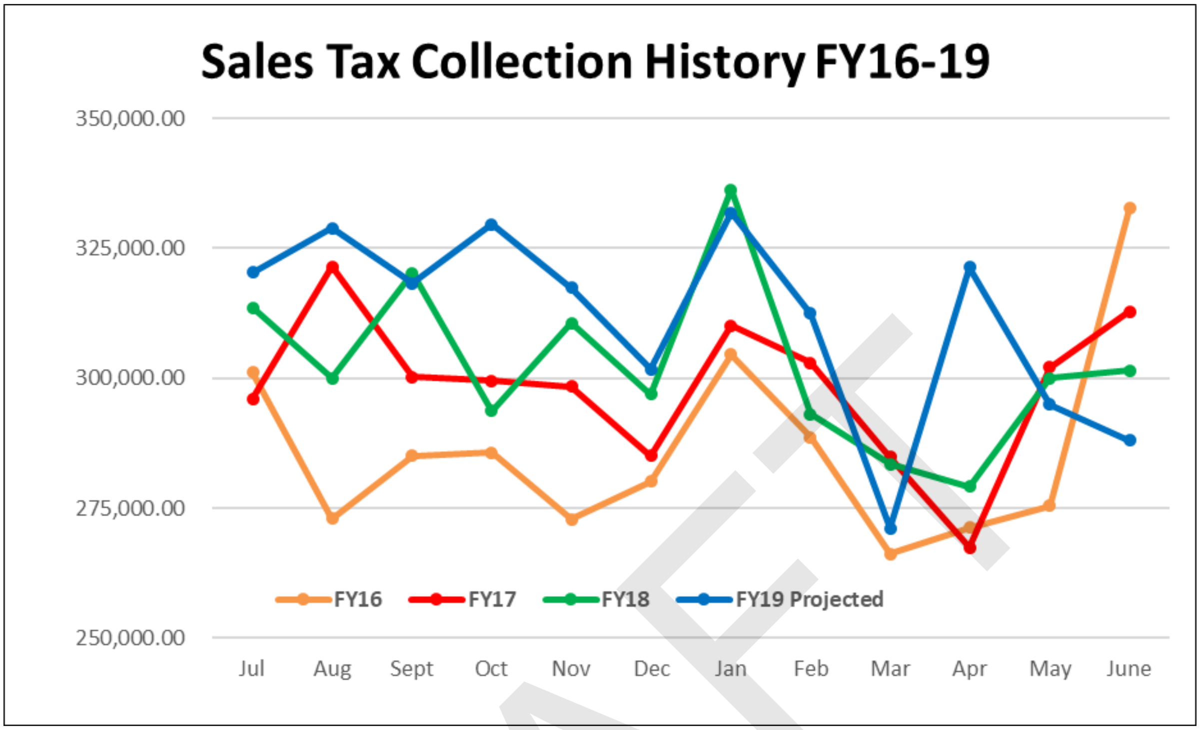
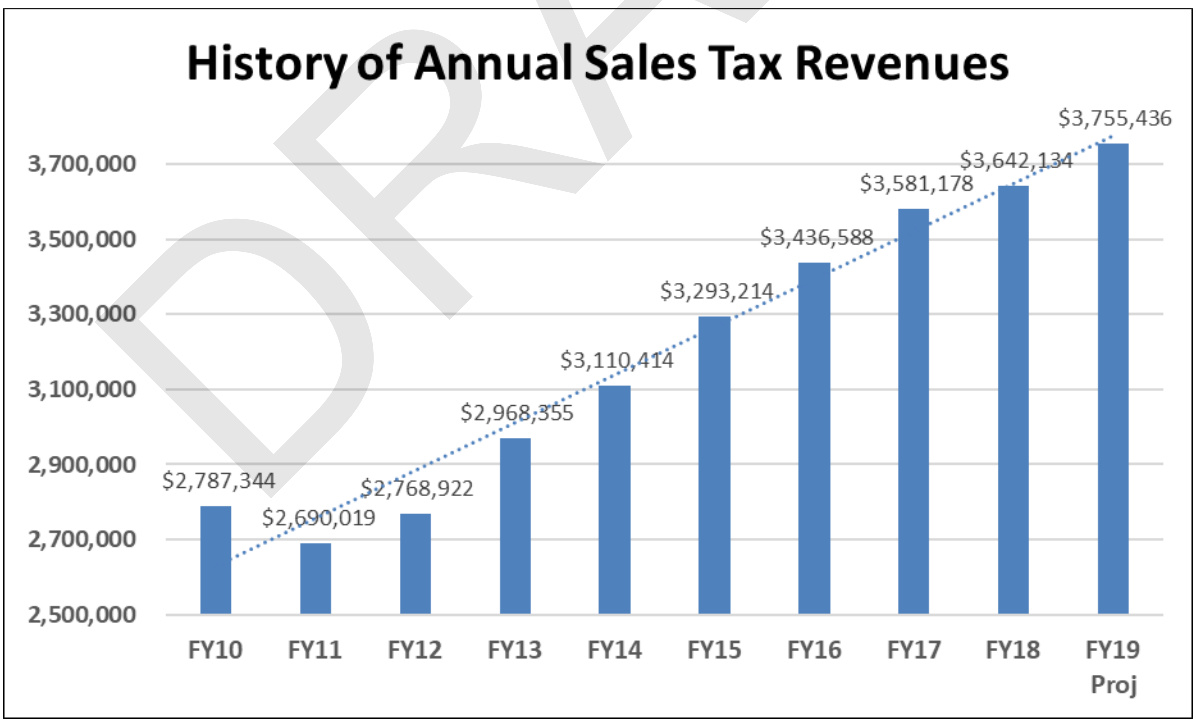
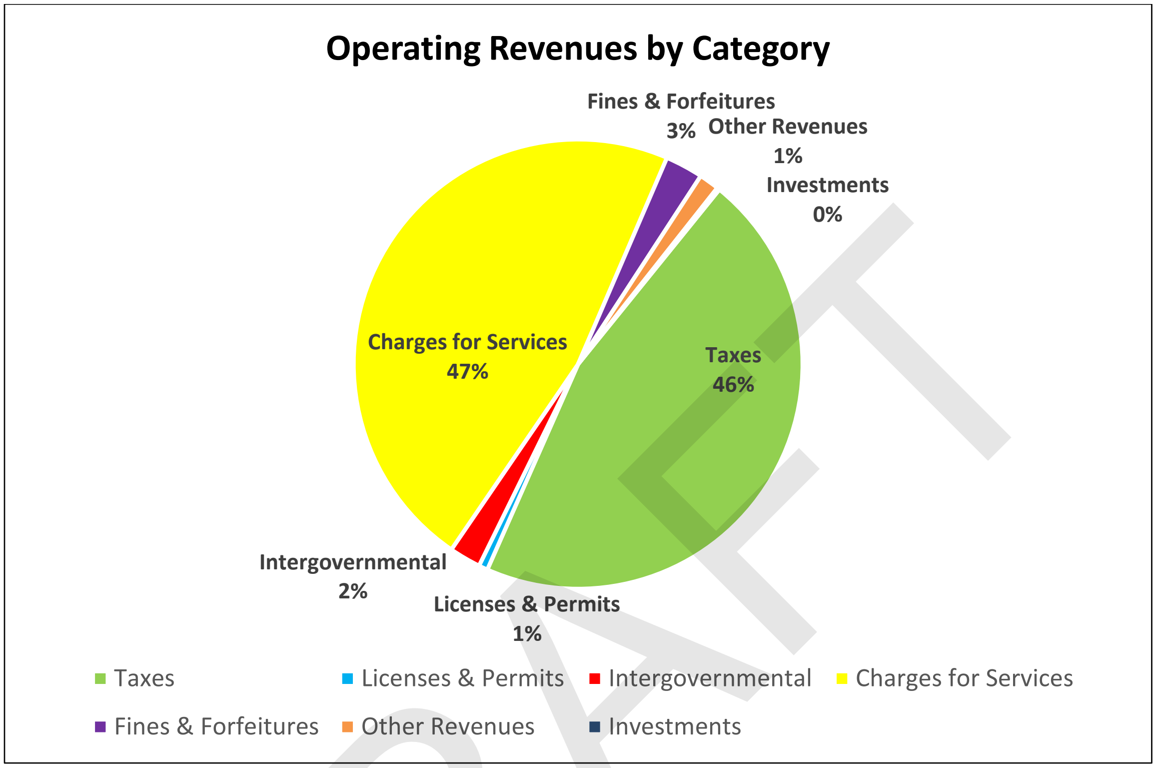
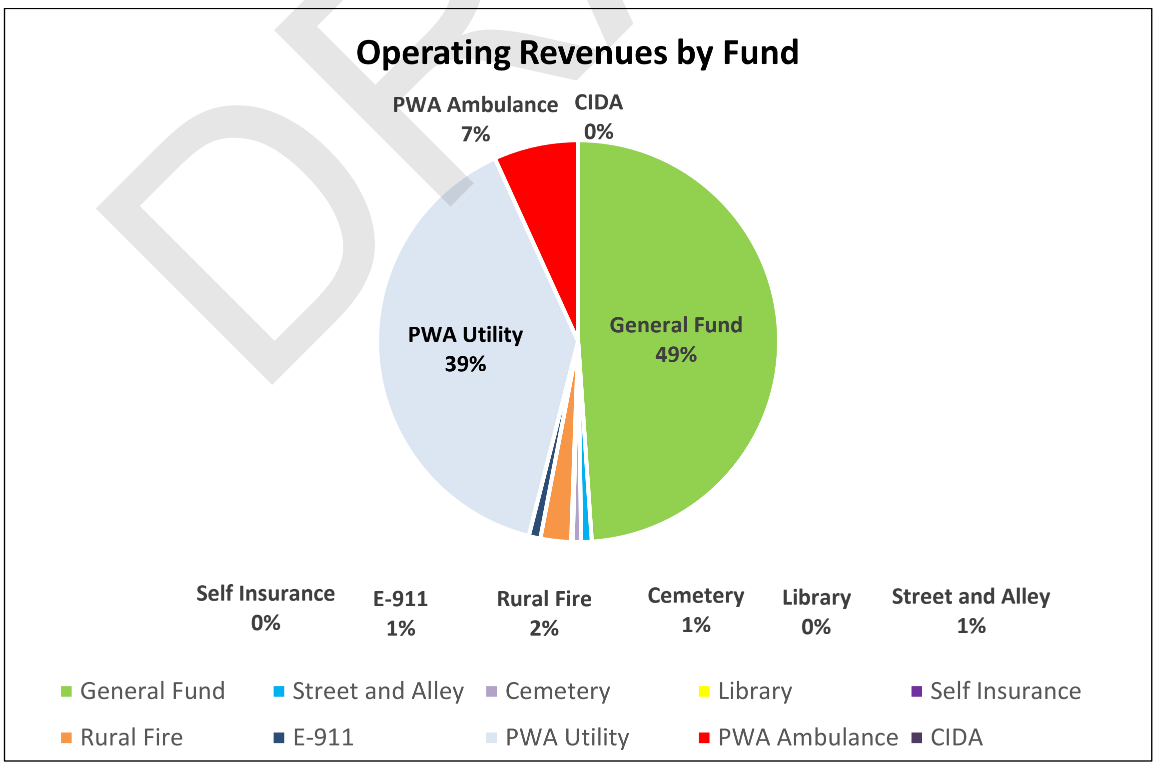

Sales Tax Collection History FY16-19
350,000.00
325,000.00
300,000.00
275,000.00
250,000.00
FY16
FY17
FY18
FY19 Projected
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
June


History of Annual Sales Tax Revenues
3,700,000
3,500,000
3,300,000
3,100,000
2,900,000
2,700,000
2,500,000
$2,787,344
$2,690,019
$2,768,922
$2,968,355
$3,110,414
$3,293,214
$3,436,588
$3,581,178
$3,642,134
$3,755,436
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19 Proj

Total FY20 operating revenues are budgeted to generate $9,719,475, excluding transfers between funds. The charts below reflect the composition of operating revenues by category and fund:

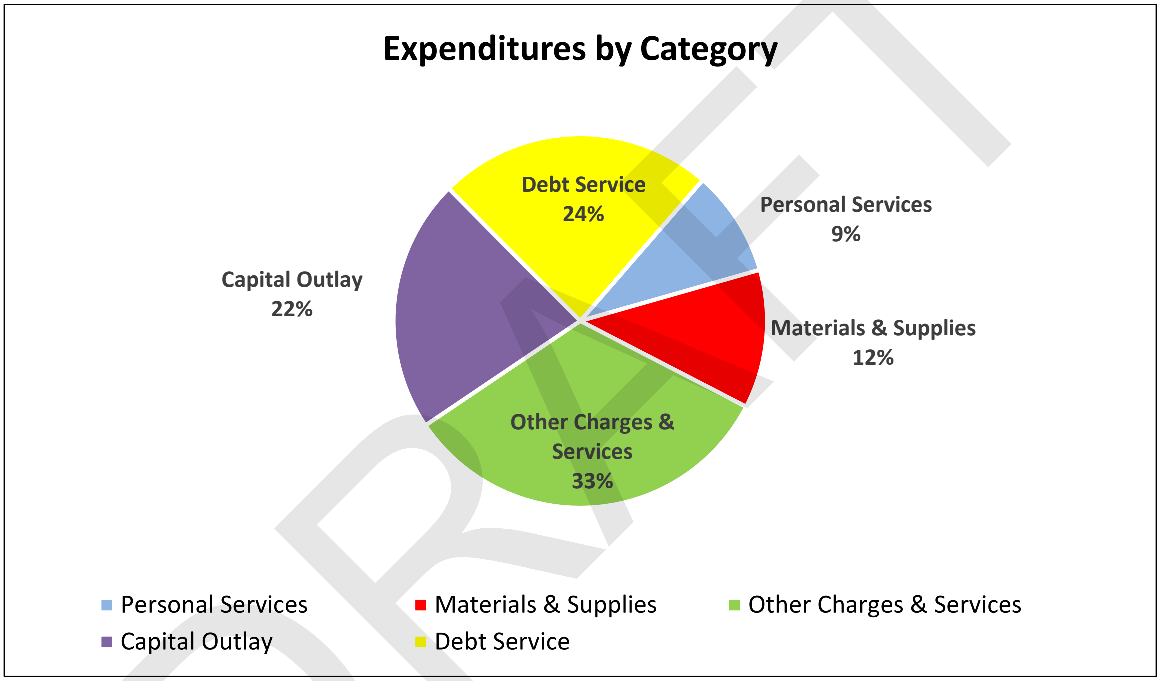


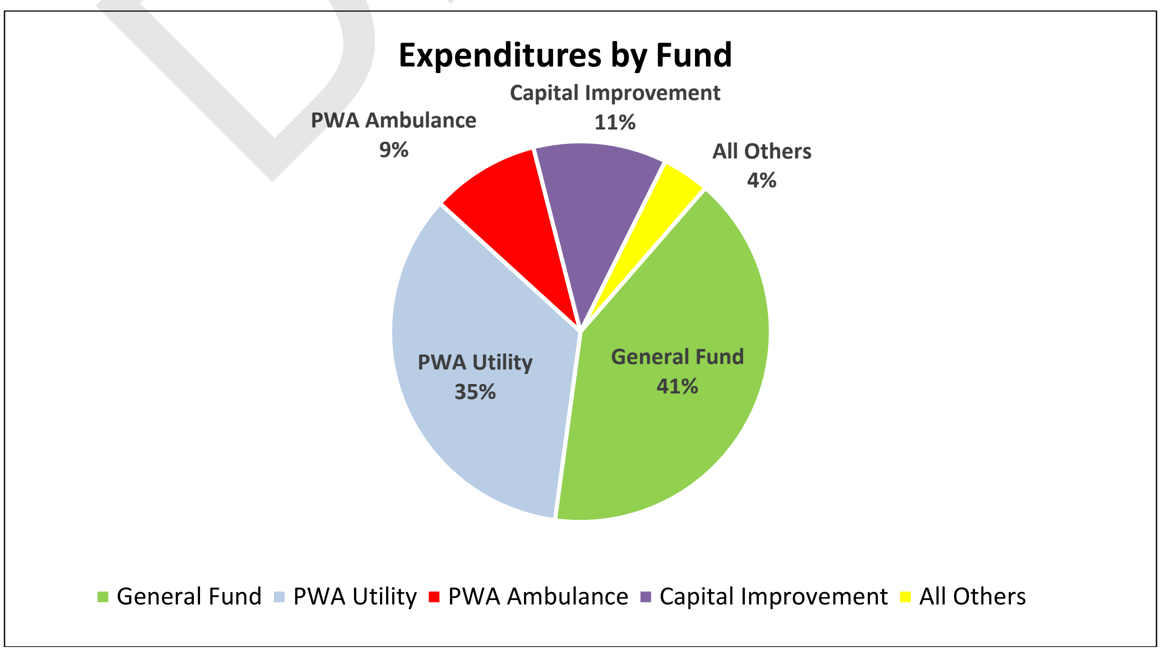


EXPENDITURES

The FY20 expenditure budget is divided into eight basic categories. **Personal Services** encompasses all expenditures related to employee costs, such as salaries, benefits, and uniforms. **Materials & Supplies** includes office supplies, motor fuel, minor tools and equipment. **Other Charges and Services** includes general property and liability insurance premiums, contract services, postage, travel and training, and telephone and utilities. **Capital Outlay** includes machinery and equipment, office equipment, vehicles, and building improvements. **Debt service** includes principal and interest payments on debt and fiscal agent fees.

Operating expenditures budgeted for FY20 totals $12,643,224, excluding transfers and reserves. The following charts reflect the distribution of expenditures by category and fund:





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BUDGET LAW

The City has adopted the provisions of the Municipal Budget Act (Title 11 O.S. § 17-201 through 17-216). In accordance with the Budget Act, the following process is used to adopt the annual budget:

a. By June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1.

b. Public hearings are conducted to obtain citizen comments. At least one public hearing must be held no later than 15 days prior to July 1.

c. Subsequent to the public hearing but no later than seven days prior to July 1, the budget is adopted by resolution of the City Council.

d. The adopted budget is filed with the Office of State Auditor and Inspector.

All funds of the City with revenues and expenditures are required to have annual budgets and all budgets must be balanced (i.e. estimated revenues + appropriated fund balance = appropriations). The legal level of expenditure and encumbrance control is department appropriation total within a fund. Accounting for expenditures must at least be at the object category level within each department as follows:

- Personal Services
- Materials and Supplies
- Other Services and Charges
- Capital Outlay
- Debt Service

All transfers of appropriations between funds and supplemental appropriations require City Council approval. The City Manager or his designee may transfer unexpended and unencumbered appropriations between departments within a fund without City Council approval. Supplemental appropriations must also be filed with the Office of State Auditor and Inspector.

In accordance with Title 60 of the Oklahoma State Statutes, the Coweta Public Works Authority and the Coweta Industrial Development Authority are required to prepare an annual budget and submit a copy to the City as beneficiary. However, there are no further requirements such as form of budget, approval of the budget or definition of a legal level of control.

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Basis of Accounting

Basis of accounting refers to the time at which revenues and expenditures or expenses are recognized in the accounts and reported. Governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Available means collectible within the current period or expected to be collected within 60 days after year end and to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include unmatured principal and interest on general long-term obligations which are recognized when due. This exception is in conformity with Generally Accepted Accounting Principles.

Sales tax receipts are considered measurable and available when collected and recognized as revenue at that time. Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded on the accrual basis in all funds.

Intergovernmental revenues are recorded on a basis applicable to the legal and contractual requirements of the various applicable state statutes and grant programs.

All proprietary funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recorded in the accounting period incurred, if measurable.

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year. For budgetary purposes, encumbrances outstanding at year end and the related appropriation are carried forward to the new fiscal year. Encumbrances constitute the equivalent of expenditures for budgetary purposes.

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CITY OF COWETA FUNDS

The basic accounting and reporting entity for the City of Coweta is a fund. A fund is defined as "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created". Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds used in government are classified into three broad categories: governmental, proprietary and fiduciary. Governmental funds include activities usually associated with a typical local government's operations (general government, public safety, parks activities, streets, etc.) Proprietary funds are used in governments to account for activities often found in the private sector (utilities, airports and golf courses are prime examples). Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or agent. The City currently has no Fiduciary funds. The various funds are grouped in fund types and categories as follows:

Governmental Funds

Include activities usually associated with the governmental entities' operation (police, fire, and general governmental functions).

General Fund

The primary operating fund of the City. All general tax revenues and other receipts not allocated by law or some other contractual agreement to other funds are accounted for in the General Fund. Expenditures of this fund include the general operating expenses traditionally associated with governments such as administration, public safety, streets, and parks.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for certain purposes.

- **Street and Alley Fund** – Accounts for the City's share of State collected commercial vehicle and gasoline excise taxes. This tax revenue is for the purpose of maintaining the City's streets and alleys.
- **Cemetery Fund** – Accounts for revenues and expenditures of the Vernon cemetery's improvement and upkeep in accordance with State law. The principal portion of this fund may only be used to purchase additional land for the cemetery or for other capital improvements. The interest portion can be used for maintenance. The major sources of revenue for this fund are 12.5 % of all receipts from the sale of burial plots or interments at the Cemetery, donations, and investment earnings.
- **Library Fund** – Accounts for State Library Assistance and certain donations received for operating the City's library.
- **Self-Insurance Fund** – Accounts for expenditures related to health insurance related activities.

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- **E911 Fund** – Accounts for revenues and expenditures related to the City's Enhanced 911 emergency telephone system.
- **Community Development Block Grant Fund** – Accounts for federal pass-through grants received from the Department of Housing and Urban Development through other agencies. Expenditures in this fund are restricted to approved eligible programs designed to benefit citizens with low to moderate income.
- **Rural Firefighters Fund** – Accounts for sales tax revenues received from Wagoner County for firefighting equipment and activities outside of the City limits.

Debt Service Funds

Debt Service Funds are used to account for the acquisition of resources and payment of principal and interest on general long-term debt. Typically, a Sinking Fund is used to budget and account for ad-valorem taxes levied by the City for use in retiring general obligation bonds, court-assessed judgments, and related interest and fiscal agent fees. The City currently has no general long-term debt and no active Sinking Fund.

Capital Project Funds

Capital Project Funds are used to account for the acquisition, construction, and improvement of capital facilities and other capital outlay. Improvements and purchases made on behalf of proprietary funds using governmental revenues are donated to the appropriate fund and recorded as assets in that fund.

- **Capital Improvement Fund** – budgets and accounts for capital improvements funded by gross receipts from the operation of the electric power generation plant in Coweta.

Proprietary Funds

There are two classifications of Proprietary Funds: Enterprise Funds and Internal Service Funds. Internal Service Funds are used to account for goods or services provided to other funds, departments, or agencies of the City. The City currently has no Internal Service Funds.

Enterprise Funds

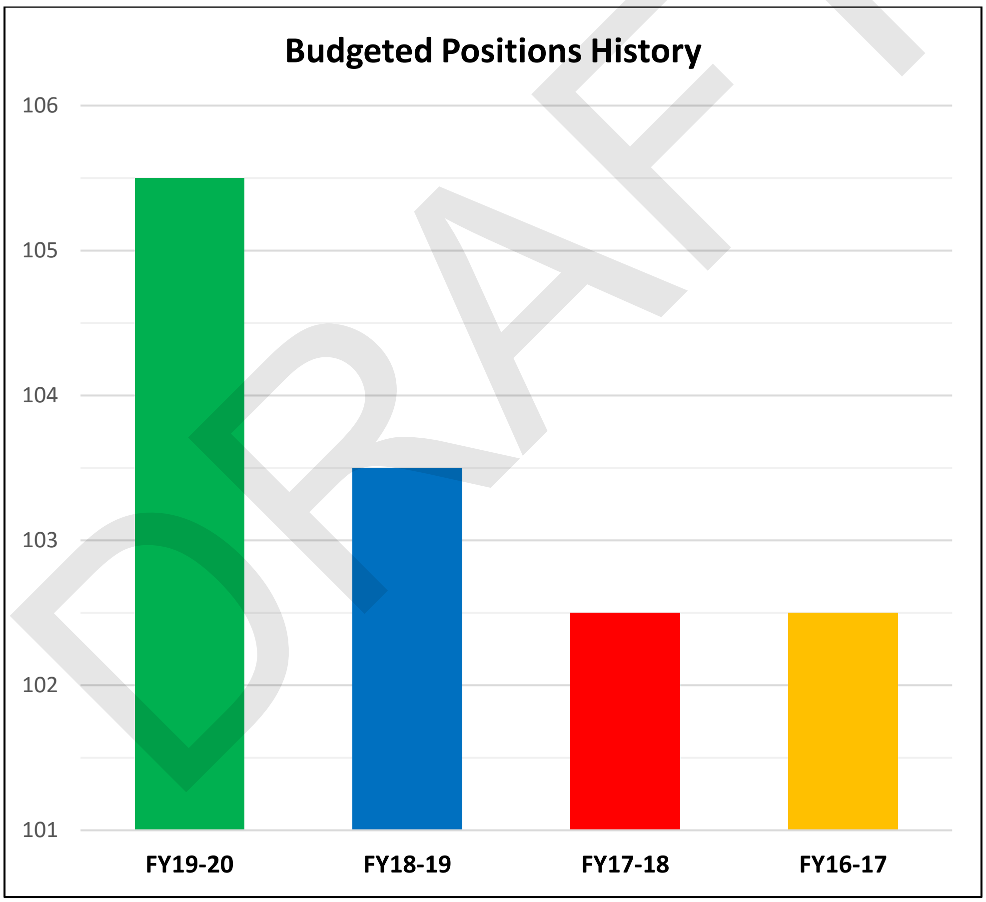
Enterprise Funds are used to account for activities that are operated in a manner similar to a private business enterprise, where the cost of the goods or services are to be financed or recovered primarily through user charges.

- **Coweta Public Works Authority Utility Services Fund** – budgets and accounts for activities of the public trust in providing utility and refuse services to citizens.
- **Coweta Public Works Authority Ambulance Service Fund** – budgets and accounts for activities of the public trust in providing ambulance service to citizens.
- **Coweta Industrial Development Authority** – budgets and accounts for activities of the public trust in supporting economic development.

FY20 Budgeted Positions

The City's workforce includes general, non-represented employees as well as public safety employees represented by the International Association of Firefighters (IAFF) and the Fraternal Order of Police (FOP).

The FY2020 Adopted Budget contains authorization for 105.5 Full-time Equivalent (FTE) positions throughout the City, including 99 full-time positions and 13 part-time positions. This is an increase of two FTE position compared to the FY2019 budget due to the authorization to hire an additional Parks Maintenance worker, one Firefighter, and a Water Plant supervisor. One Police Officer position that was not filled in FY19 due to a cancelled contract has been eliminated in the FY20 budget. In addition, cross-training between Animal Control and Code Enforcement allowed for the elimination of one part-time position. This change was offset by the authorization to hire a part-time E911 Dispatcher in the Police Department.



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Budgeted Positions by Department

FULL-TIME	FY19-20	FY18-19	FY17-18	FY16-17
GENERAL FUND				
General Government:				
City Manager	2.0	2.0	2.0	2.0
Finance	2.0	2.0	2.0	2.0
Public Safety:				
Municipal Court	2.0	2.0	2.0	2.0
Police	22.8	23.8	22.8	22.8
Animal Control	1.0	1.0	1.0	1.0
Fire	9.6	8.6	8.6	8.6
Public Works:				
Cemetery	1.5	1.5	1.5	1.5
Parks & Recreation	2.0	1.0	1.0	1.0
Streets	5.1	5.1	5.1	5.1
Community Services:				
Community Development	5.0	5.0	5.0	4.0
Library	4.0	4.0	4.0	4.0
Total General Fund	**57.0**	**56.0**	**55.0**	**54.0**
PUBLIC WORKS AUTHORITY				
Utility Services:				
Administration	3.0	3.0	3.00	4.00
Finance	4.5	4.5	4.50	4.50
Water Maintenance/Operations	13.0	12.0	12.00	12.00
Sewer Maintenance/Operations	2.0	2.0	2.00	2.00
Refuse Operations	7.0	7.0	7.00	7.00
Total Utility Services Fund	**29.5**	**28.5**	**28.5**	**29.5**
Ambulance Service:				
Firefighter/EMT/Paramedic	12.5	12.5	12.5	12.5
Total Ambulance Service Fund	**12.5**	**12.5**	**12.5**	**12.5**
Total Public Works Authority	**42.0**	**41.0**	**41.0**	**42.0**
Total Full Time	**99.0**	**97.0**	**96.0**	**96.0**
PART-TIME				
City Council	5.0	5.0	5.0	5.0
Police	1.0	0.0	0.0	0.0
Animal Control	0.0	1.0	1.0	1.0
Firefighter/EMT/Paramedic	4.0	4.0	4.0	4.0
Library	3.0	3.0	3.0	3.0
Total Part-time	**13.0**	**13.0**	**13.0**	**13.0**

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CITY OF COWETA
GENERAL FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%	CHANGE OVER FY19 PROJECTED $	%
Gross Revenues:								
Taxes	$ 3,980,101	$ 4,032,810	$ 4,267,800	$ 4,239,050	$ 206,240	5.1%	$ (28,750)	-0.7%
Licenses & Permits	98,717	79,000	67,200	63,000	(16,000)	-20.3%	(4,200)	-6.3%
Charges for Services	59,250	78,000	19,148	29,600	(48,400)	-62.1%	10,452	54.6%
Intergovernmental	133,076	140,000	151,400	143,000	3,000	2.1%	(8,400)	-5.5%
Fines & Forfeitures	359,173	257,200	282,000	260,000	2,800	1.1%	(22,000)	-7.8%
Investment Income	17,239	8,000	13,500	12,500	4,500	56.3%	(1,000)	-7.4%
Other Revenues	358,137	39,882	32,682	7,000	(32,882)	-82.4%	(25,682)	-78.6%
Total Gross Revenues	**$ 5,005,693**	**$ 4,634,892**	**$ 4,833,730**	**$ 4,754,150**	**$ 119,258**	**2.6%**	**$ (79,580)**	**-1.6%**
Expenditures:								
City Council	$ 18,851	$ 19,535	$ 19,535	$ 19,535	$ -	0.0%	$ -	0.0%
City Manager	323,129	239,535	239,462	248,197	8,662	3.6%	8,735	3.6%
Finance	117,377	121,533	121,533	124,481	2,948	2.4%	2,948	2.4%
City Attorney	20,546	20,000	20,000	14,000	(6,000)	-30.0%	(6,000)	-30.0%
Municipal Court	160,611	153,298	153,298	132,907	(20,391)	-13.3%	(20,391)	-13.3%
Police	1,631,514	1,672,356	1,652,090	1,706,879	34,523	2.1%	54,789	3.3%
Animal Control	70,440	83,651	83,651	69,217	(14,434)	-17.3%	(14,434)	-17.3%
Fire	998,029	1,002,670	1,004,170	1,004,163	1,493	0.1%	(7)	0.0%
Civil Defense	467	24,351	4,351	4,300	(20,051)	-82.3%	(51)	-1.2%
Community Development	353,405	464,059	374,456	376,539	(87,520)	-18.9%	2,083	0.6%
Cemetery	79,374	89,631	89,631	92,454	2,823	3.1%	2,823	3.1%
Parks & Recreation	84,573	106,412	106,412	134,658	28,246	26.5%	28,246	26.5%
Streets	356,482	547,829	535,829	358,451	(189,378)	-34.6%	(177,378)	-33.1%
Library	271,335	300,591	300,591	285,642	(14,949)	-5.0%	(14,949)	-5.0%
Arts & Humanities	329	500	500	500	-	0.0%	-	0.0%
Non-Departmental	441,645	525,638	499,701	581,102	55,464	10.6%	81,401	16.3%
Total Expenditures	**$ 4,928,107**	**$ 5,371,589**	**$ 5,205,210**	**$ 5,153,025**	**$ (218,564)**	**-4.1%**	**$ (52,185)**	**-1.0%**
Excess (deficiency) of Revenues over Expenditures	**$ 77,586**	**$ (736,697)**	**$ (371,480)**	**$ (398,875)**	**$ 337,822**	**-45.9%**	**$ (27,395)**	**7.4%**
Other Financing Sources (Uses):								
Transfers In	$ 2,977,725	$ 4,277,106	$ 4,407,346	$ 4,182,925	$ (94,181)	-2.2%	$ (224,421)	-5.1%
Transfers Out	(3,673,972)	(3,649,310)	(3,779,550)	(3,784,050)	(134,740)	3.7%	(4,500)	0.1%
Total Other Financing Sources (Uses)	**$ (696,247)**	**$ 627,796**	**$ 627,796**	**$ 398,875**	**$ (228,921)**	**-36.5%**	**$ (228,921)**	**-36.5%**
Beginning Fund Balance	$ 2,836,476	$ 2,217,815	$ 2,217,815	$ 2,474,131	$ 256,316	11.6%	$ 256,316	11.6%
Additions/(Reductions) to Fund Balance	(618,661)	(108,901)	256,316	-	108,901	-100.0%	(256,316)	-100.0%
Ending Fund Balance	**$ 2,217,815**	**$ 2,108,914**	**$ 2,474,131**	**$ 2,474,131**	**$ 365,217**	**17.3%**	**$ -**	**0.0%**
Restricted:								
Police Forfeitures	$ -	$ -	$ -	$ -	$ -	NA	$ -	NA
Assigned:								
Court Technology	-	42	4,842	8,542	8,500	20238%	3,700	76.4%
Court Bonds	-	-	-	-	-	NA	-	NA
Park Improvements	-	-	-	-	-	NA	-	NA
Unassigned:							-	
Designated Reserve	-	1,020,402	1,020,402	1,030,605	10,203	1.0%	10,203	1.0%
Undesignated	2,217,815	1,088,470	1,448,887	1,434,984	346,514	31.8%	(13,903)	-1.0%
Total Ending Fund Balance	**$ 2,217,815**	**$ 2,108,914**	**$ 2,474,131**	**$ 2,474,131**	**$ 356,717**	**16.9%**	**$ -**	**0.0%**

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CITY OF COWETA
GENERAL FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%	CHANGE OVER FY19 PROJECTED $	%
Transfer Detail:								
Operating Transfers In:								
Cemetery Fund	$ 41,200	$ 52,500	$ 52,500	$ 56,875	$ 4,375	8.3%	$ 4,375	8.3%
E911 Fund	37,500	-	-	-	-	NA	-	NA
Capital Improvement Fund	617,957	618,796	618,796	390,000	(228,796)	-37.0%	(228,796)	-37.0%
Rural Fire Fund	50,000	-	-	-	-	NA	-	NA
PWA (Sales Tax)	2,231,068	3,605,810	3,736,050	3,736,050	130,240	3.6%	-	0.0%
Total Operating Transfers In	**$ 2,977,725**	**$ 4,277,106**	**$ 4,407,346**	**$ 4,182,925**	**$ (94,181)**	**-2.2%**	**$ (224,421)**	**-5.4%**
Operating Transfers Out:								
PWA - Bond pledge	$ 3,642,134	$ 3,605,810	$ 3,736,050	$ 3,736,050	$ 130,240	3.6%	$ -	0.0%
CIDA - Tax Reimbursements	31,838	43,500	43,500	48,000	4,500	10.3%	4,500	10.3%
Total Operating Transfers Out	**$ 3,673,972**	**$ 3,649,310**	**$ 3,779,550**	**$ 3,784,050**	**$ 134,740**	**3.7%**	**$ 4,500**	**0.1%**

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CITY OF COWETA
GENERAL FUND REVENUES
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL 6/30/2018	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%	CHANGE OVER FY19 PROJECTED $	%
TAXES:								
Sales Tax	$ 3,513,441	$ 3,605,810	$ 3,736,050	$ 3,736,050	$ 130,240	3.6%	$ -	0.0%
Use Tax	176,871	150,000	219,500	200,000	50,000	33.3%	(19,500)	-8.9%
Hotel-Motel Tax	24,338	27,000	28,500	28,000	1,000	3.7%	(500)	-1.8%
Franchise Tax	265,451	250,000	283,750	275,000	25,000	10.0%	(8,750)	-3.1%
LICENSES & PERMITS:								
Building Permits	74,537	60,000	41,200	40,000	(20,000)	-33.3%	(1,200)	-2.9%
Licenses	16,401	14,000	21,000	18,000	4,000	28.6%	(3,000)	-14.3%
Park & Recreation Fee	7,779	5,000	5,000	5,000	-	0.0%	-	0.0%
CHARGES FOR SERVICES:								
Fire Runs	31,540	4,000	3,715	3,500	(500)	-12.5%	(215)	-5.8%
Zoning Fees	4,333	3,000	2,760	2,500	(500)	-16.7%	(260)	-9.4%
Animal Shelter Fees	1,688	1,500	850	850	(650)	-43.3%	-	0.0%
Copy Fees	992	500	750	750	250	50.0%	-	0.0%
Special Assessments	3,029	3,000	1,800	1,000	(2,000)	-66.7%	(800)	-44.4%
Abatements	1,021	1,000	1,543	1,000	-	0.0%	(543)	-35.2%
Police Special Services	16,647	65,000	7,730	20,000	(45,000)	-69.2%	12,270	158.7%
INTERGOVERNMENTAL:								
Alcohol Beverage Tax	88,890	95,000	117,000	110,000	15,000	15.8%	(7,000)	-6.0%
Cigarette Tax	40,364	44,000	33,400	33,000	(11,000)	-25.0%	(400)	-1.2%
Grants	3,822	1,000	1,000	-	(1,000)	-100.0%	(1,000)	-100.0%
FINES AND FORFEITURES:								
Fines	357,331	250,000	270,000	250,000	-	0.0%	(20,000)	-7.4%
Technology Fee	1,842	7,200	12,000	10,000	2,800	38.9%	(2,000)	-16.7%
INVESTMENT INCOME:								
Interest Earned	17,239	8,000	13,500	12,500	4,500	56.3%	(1,000)	-7.4%
OTHER REVENUES:								
Miscellaneous	97,039	20,000	12,500	1,000	(19,000)	-95.0%	(11,500)	-92.0%
AMS Collection Fees	9,577	7,500	6,000	6,000	(1,500)	-20.0%	-	0.0%
On-Behalf Contributions	241,579	-	-	-	-	NA	-	NA
UBCC Permit Fee	1,935	1,500	1,200	-	(1,500)	-100.0%	(1,200)	-100.0%
Insurance Reimbursements	8,007	10,882	12,982	-	(10,882)	-100.0%	(12,982)	-100.0%
TOTAL REVENUES	**$ 5,005,693**	**$ 4,634,892**	**$ 4,833,730**	**$ 4,754,150**	**$ 119,258**	**2.6%**	**$ (79,580)**	**-1.6%**
NET REVENUES CALCULATION:								
Gross Revenues	**$ 5,005,693**	**$ 4,634,892**	**$ 4,833,730**	**$ 4,754,150**	**$ 119,258**	2.6%	(79,580)	-1.6%
Add: Lease Proceeds	-	-	-	-	-	NA	-	NA
Add: Transfers in	2,977,725	4,277,106	4,407,346	4,182,925	(94,181)	-2.2%	(224,421)	-5.1%
Add: Use of fund balance	-	-	-	-	-	NA	-	NA
Net Revenues	**$ 7,983,418**	**$ 8,911,998**	**$ 9,241,076**	**$ 8,937,075**	**$ 25,077**	**0.3%**	**$ (304,001)**	-3.3%

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CITY OF COWETA
GENERAL FUND DEPARTMENTS
FY 2020 PROPOSED BUDGET

DEPARTMENT	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
CITY COUNCIL						
Personal Services	17,254	18,035	18,035	18,035	-	0.0%
Materials & Supplies	431	500	461	500	-	0.0%
Other Charges & Services	1,166	1,000	1,039	1,000	-	0.0%
Capital Outlay	-	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 18,851	**$ 19,535**	**$ 19,535**	**$ 19,535**	**$ -**	**0.0%**
CITY MANAGER						
Personal Services	$ 299,998	$ 207,055	$ 207,055	$ 214,877	$ 7,822	3.8%
Materials & Supplies	5,993	15,078	14,274	15,600	522	3.7%
Other Charges & Services	15,072	17,402	18,133	17,720	318	1.8%
Capital Outlay	2,066	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 323,129	**$ 239,535**	**$ 239,462**	**$ 248,197**	**$ 8,662**	**3.6%**
FINANCE						
Personal Services	$ 108,183	$ 99,974	$ 99,974	$ 107,781	$ 7,807	7.8%
Materials & Supplies	3,256	10,786	11,411	11,400	614	5.4%
Other Charges & Services	5,072	10,773	10,148	5,300	(5,473)	-53.9%
Capital Outlay	866	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 117,377	**$ 121,533**	**$ 121,533**	**$ 124,481**	**$ 2,948**	**2.4%**
CITY ATTORNEY						
Personal Services	$ 20,546	$ 20,000	$ 20,000	$ 14,000	$ (6,000)	-30.0%
Materials & Supplies	-	-	-	-	-	NA
Other Charges & Services	-	-	-	-	-	NA
Capital Outlay	-	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 20,546	**$ 20,000**	**$ 20,000**	**$ 14,000**	**$ (6,000)**	**-30.0%**
MUNICIPAL COURT						
Personal Services	$ 138,793	$ 126,431	$ 125,381	$ 107,677	$ (18,754)	-14.8%
Materials & Supplies	3,333	6,495	4,545	3,000	(3,495)	-76.9%
Other Charges & Services	18,485	20,372	20,372	22,230	1,858	9.1%
Capital Outlay	-	-	3,000	-	-	0.0%
Debt Service	-	-	-	-	-	NA
	$ 160,611	**$ 153,298**	**$ 153,298**	**$ 132,907**	**$ (20,391)**	**-13.3%**
POLICE						
Personal Services	$ 1,427,565	$ 1,494,312	$ 1,488,856	$ 1,552,729	$ 58,417	3.9%
Materials & Supplies	82,834	87,998	83,968	89,300	1,302	1.6%
Other Charges & Services	66,435	80,597	69,817	62,350	(18,247)	-26.1%
Capital Outlay	54,680	9,449	9,449	2,500	(6,949)	-73.5%
Debt Service	-	-	-	-	-	NA
	$ 1,631,514	**$ 1,672,356**	**$ 1,652,090**	**$ 1,706,879**	**$ 34,523**	**2.1%**

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CITY OF COWETA
GENERAL FUND DEPARTMENTS
FY 2020 PROPOSED BUDGET

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DEPARTMENT	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
ANIMAL CONTROL						
Personal Services	$ 51,183	$ 59,716	$ 59,716	$ 44,642	$ (15,074)	-25.2%
Materials & Supplies	6,079	8,872	9,022	8,800	(72)	-0.8%
Other Charges & Services	7,702	15,063	14,913	15,775	712	4.8%
Capital Outlay	5,476	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 70,440	**$ 83,651**	**$ 83,651**	**$ 69,217**	**$ (14,434)**	**-17.3%**
FIRE						
Personal Services	$ 897,105	$ 835,062	$ 836,409	$ 873,963	$ 38,901	4.7%
Materials & Supplies	30,869	56,272	55,472	56,200	(72)	-0.1%
Other Charges & Services	50,835	86,336	87,289	74,000	(12,336)	-14.1%
Capital Outlay	19,220	25,000	25,000	-	(25,000)	-100.0%
Debt Service	-	-	-	-	-	NA
	$ 998,029	**$ 1,002,670**	**$ 1,004,170**	**$ 1,004,163**	**$ 1,493**	**0.1%**
CIVIL DEFENSE						
Personal Services	$ -	$ -	$ -	$ -	$ -	NA
Materials & Supplies	467	2,000	2,000	2,000	-	0.0%
Other Charges & Services	-	22,351	2,351	2,300	(20,051)	-852.9%
Capital Outlay	-	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 467	**$ 24,351**	**$ 4,351**	**$ 4,300**	**$ (20,051)**	**-82.3%**
COMMUNITY DEVELOPMENT						
Personal Services	$ 326,754	$ 328,980	$ 328,971	$ 336,729	$ 7,749	2.4%
Materials & Supplies	9,888	15,860	15,342	17,700	1,840	12.0%
Other Charges & Services	16,763	110,057	20,981	21,010	(89,047)	-424.4%
Capital Outlay	-	9,162	9,162	1,100	(8,062)	-88.0%
Debt Service	-	-	-	-	-	NA
	$ 353,405	**$ 464,059**	**$ 374,456**	**$ 376,539**	**$ (87,520)**	**-18.9%**
CEMETERY						
Personal Services	$ 61,035	$ 69,827	$ 69,827	$ 72,654	$ 2,827	4.0%
Materials & Supplies	9,616	12,973	11,198	11,500	(1,473)	-13.2%
Other Charges & Services	8,723	6,831	8,606	8,300	1,469	17.1%
Capital Outlay	-	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 79,374	**$ 89,631**	**$ 89,631**	**$ 92,454**	**$ 2,823**	**3.1%**
PARKS & RECREATION						
Personal Services	$ 34,612	$ 41,303	$ 39,693	$ 88,958	$ 47,655	115.4%
Materials & Supplies	13,341	25,192	20,687	20,500	(4,692)	-22.7%
Other Charges & Services	36,620	39,917	46,032	25,200	(14,717)	-32.0%
Capital Outlay	-	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 84,573	**$ 106,412**	**$ 106,412**	**$ 134,658**	**$ 28,246**	**26.5%**

CITY OF COWETA
GENERAL FUND DEPARTMENTS
FY 2020 PROPOSED BUDGET

DEPARTMENT	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
STREETS						
Personal Services	$ 215,601	$ 263,929	$ 263,929	$ 267,301	$ 3,372	1.3%
Materials & Supplies	40,581	60,160	58,674	66,600	6,440	11.0%
Other Charges & Services	65,996	223,740	213,226	24,550	(199,190)	-93.4%
Capital Outlay	34,304	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 356,482	**$ 547,829**	**$ 535,829**	**$ 358,451**	**$ (189,378)**	**-34.6%**
LIBRARY						
Personal Services	$ 183,620	$ 195,709	$ 198,209	$ 198,282	$ 2,573	1.3%
Materials & Supplies	9,566	10,146	9,646	9,100	(1,046)	-10.8%
Other Charges & Services	62,257	71,687	66,687	58,260	(13,427)	-20.1%
Capital Outlay	15,892	23,049	26,049	20,000	(3,049)	-11.7%
Debt Service	-	-	-	-	-	NA
	$ 271,335	**$ 300,591**	**$ 300,591**	**$ 285,642**	**$ (14,949)**	**-5.0%**
ARTS & HUMANITIES						
Personal Services	$ -		$ -	$ -	$ -	NA
Materials & Supplies	329	-	-	-	-	NA
Other Charges & Services	-	500	500	500	-	0.0%
Capital Outlay	-	-	-	-	-	NA
Debt Service	-	-	-	-	-	NA
	$ 329	**$ 500**	**$ 500**	**$ 500**	**$ -**	**0.0%**
NON-DEPARTMENTAL						
Personal Services	$ -	$ -	$ -	$ -	$ -	NA
Materials & Supplies	-	50	29	-	(50)	-172.4%
Other Charges & Services	441,645	523,588	497,672	581,102	57,514	11.6%
Capital Outlay	-	2,000	2,000	-	(2,000)	-100.0%
Debt Service	-	-	-	-	-	NA
	$ 441,645	**$ 525,638**	**$ 499,701**	**$ 581,102**	**$ 55,464**	**10.6%**
SUMMARY						
Personal Services	$ 3,782,249	$ 3,760,333	$ 3,756,055	$ 3,897,628	$ 137,295	3.7%
Materials & Supplies	216,583	312,382	296,729	312,200	(182)	-0.1%
Other Charges & Services	796,771	1,230,214	1,077,766	919,597	(310,617)	-25.2%
Capital Outlay	132,504	68,660	74,660	23,600	(45,060)	-65.6%
Debt Service	-	-	-	-	-	NA
Total	$ 4,928,107	$ 5,371,589	$ 5,205,210	$ 5,153,025	$ (218,564)	**-4.1%**
Transfers Out	$ 3,673,972	$ 3,649,310	$ 3,779,550	$ 3,784,050	$ 134,740	3.7%
Total General Fund Expenditures	**$ 8,602,079**	**$ 9,020,899**	**$ 8,984,760**	**$ 8,937,075**	**$ (83,824)**	**-0.9%**

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CITY OF COWETA
STREET AND ALLEY SPECIAL REVENUE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Gross Revenues:						
Commercial Vehicle Tax	$ 61,134	$ 65,000	$ 68,900	$ 65,000	$ -	0.0%
Gasoline Excise Tax	17,206	17,000	17,800	17,000	-	0.0%
Interest Income	218	185	275	185	-	0.0%
Total Gross Revenues	**$ 78,558**	**$ 82,185**	**$ 86,975**	**$ 82,185**	**$ -**	**0.0%**
Expenditures:						
Materials/Supplies	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%
Other Charges/Services	77,581	150,000	150,000	150,000	-	0.0%
Capital Outlay	-	-	-	-	-	NA
Total Expenditures	**$ 77,581**	**$ 160,000**	**$ 160,000**	**$ 160,000**	**$ -**	**0.0%**
Excess (deficiency) of Revenues over Expenditures	**$ 977**	**$ (77,815)**	**$ (73,025)**	**$ (77,815)**	**$ -**	**0.0%**
Other Financing Sources (Uses):						
Transfers In	$ 100,000	$ -	$ -	$ -	$ -	NA
Transfers Out	-	-	-	-	-	NA
Total Other Financing Sources (Uses)	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Beginning Fund Balance	$ 192,186	$ 293,163	$ 293,163	$ 220,138	$ (73,025)	-24.9%
Additions/(Reductions) to Fund Balance	100,977	(77,815)	(73,025)	(77,815)	-	0.0%
Ending Fund Balance	293,163	215,348	220,138	**$ 142,323**	**$ (73,025)**	**-33.9%**
Restricted:						
Street and Alley Improvements	$ 293,163	$ 215,348	$ 220,138	$ 142,323	$ (73,025)	-33.9%
Unassigned:						
Undesignated	-	-	-	-	-	NA
Total Ending Fund Balance	**$ 293,163**	**$ 215,348**	**$ 220,138**	**$ 142,323**	**$ -**	**0.0%**
Transfer Detail:						
Operating Transfers In:						
Capital Improvement Fund	$ 100,000	$ -	$ -	$ -	$ -	NA
Total Operating Transfers In	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Operating Transfers Out:						
	$ -	$ -	$ -	$ -	$ -	NA
Total Operating Transfers Out	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

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CITY OF COWETA
CEMETERY SPECIAL REVENUE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Gross Revenues:						
Lot Sales/Openings	$ 73,600	$ 60,000	$ 74,500	$ 65,000	$ 5,000	8.3%
Interest Income	148	140	150	140	-	0.0%
Total Gross Revenues	**$ 73,748**	**$ 60,140**	**$ 74,650**	**$ 65,140**	**$ 5,000**	**8.3%**
Expenditures:						
Materials/Supplies	$ 73	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
Other Charges/Services	-	5,000	5,000	5,000	-	0.0%
Capital Outlay	-	-	-	-	-	NA
Total Expenditures	**$ 73**	**$ 10,000**	**$ 10,000**	**$ 10,000**	**$ -**	**0.0%**
Excess (deficiency) of Revenues over Expenditures	**$ 73,675**	**$ 50,140**	**$ 64,650**	**$ 55,140**	**$ 5,000**	**10.0%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	(41,200)	(52,500)	(52,500)	(56,875)	(4,375)	8.3%
Total Other Financing Sources (Uses)	**$ (41,200)**	**$ (52,500)**	**$ (52,500)**	**$ (56,875)**	**$ (4,375)**	**8.3%**
Beginning Fund Balance	$ 279,221	$ 311,696	$ 311,696	$ 323,846	$ 12,150	3.9%
Additions/(Reductions) to Fund Balance	32,475	(2,360)	12,150	(1,735)	625	-26.5%
Ending Fund Balance	**$ 311,696**	**$ 309,336**	**$ 323,846**	**$ 322,111**	**$ 12,775**	**4.1%**
Assigned:						
Cemetery maint/improvements	$ 311,696	$ 309,336	$ 323,846	$ 322,111	$ 12,775	4.1%
Unassigned:						
Undesignated	-	-	-	-	-	NA
Total Ending Fund Balance	**$ 311,696**	**$ 309,336**	**$ 323,846**	**$ 322,111**	**$ -**	**0.0%**
Transfer Detail:						
Operating Transfers Out:						
General Fund	$ 41,200	$ 52,500	$ 52,500	$ 56,875	$ 4,375	8.3%
Total Operating Transfers Out	**$ 41,200**	**$ 52,500**	**$ 52,500**	**$ 56,875**	**$ 4,375**	**8.3%**

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CITY OF COWETA
LIBRARY SPECIAL REVENUE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	CHANGE OVER FY19 BUDGET AS AMENDED %
Gross Revenues:						
State Aid	$ 3,259	$ 2,933	$ 6,997	$ 7,000	$ 4,067	138.7%
Grants	-	1,724	11,138	-	(1,724)	-100.0%
Fines	5,523	4,500	4,500	4,500	-	0.0%
Donations	750	75	104	-	(75)	-100.0%
Miscellaneous	-	-	1,460	-	-	NA
Interest Income	12	10	12	10	-	0.0%
Total Gross Revenues	**$ 9,544**	**$ 9,242**	**$ 24,211**	**$ 11,510**	**$ 2,268**	**24.5%**
Expenditures:						
Materials/Supplies	$ 509	$ 1,976	$ 1,976	$ 1,000	$ (976)	-49.4%
Other Charges/Services	674	3,299	3,299	2,500	(799)	-24.2%
Capital Outlay	5,522	10,024	10,024	10,000	(24)	-0.2%
Total Expenditures	**$ 6,705**	**$ 15,299**	**$ 15,299**	**$ 13,500**	**$ (1,799)**	**-11.8%**
Excess (deficiency) of Revenues over Expenditures	**$ 2,839**	**$ (6,057)**	**$ 8,912**	**$ (1,990)**	**$ 4,067**	**-67.1%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	-	-	-	-	-	NA
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Beginning Fund Balance	21,579	24,418	24,418	$ 33,330	$ 8,912	36.5%
Additions/(Reductions) to Fund Balance	2,839	(6,057)	8,912	(1,990)	4,067	-67.1%
Ending Fund Balance	**$ 24,418**	**$ 18,361**	**$ 33,330**	**$ 31,340**	**$ 12,979**	**70.7%**
Restricted:						
Library Operations/Capital	$ 24,418	$ 18,361	$ 33,330	$ 31,340	$ 12,979	70.7%
Unassigned:						
Undesignated	-	-	-	-	-	NA
Total Ending Fund Balance	**$ 24,418**	**$ 18,361**	**$ 33,330**	**$ 31,340**	**$ -**	**0.0%**

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CITY OF COWETA
SELF INSURANCE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Revenues:						
Miscellaneous Revenue	$ -	$ -	$ 300	$ 350	$ 350	NA
Interest Income	396	350	675	400	50	14.3%
Total Revenues	**$ 396**	**$ 350**	**$ 975**	**$ 750**	**$ 400**	**114.3%**
Expenditures						
HRA Claims	$ 1,815	$ 7,782	$ 1,000	$ 12,204	$ 4,422	56.8%
Wellness Initiatives	-	-	5,500	15,000	15,000	NA
Total Expenditures	**$ 1,815**	**$ 7,782**	**$ 6,500**	**$ 27,204**	**$ 19,422**	**249.6%**
Excess (deficiency) of revenue over expenditures	**$ (1,419)**	**$ (7,432)**	**$ (5,525)**	**$ (26,454)**	**$ (19,022)**	**255.9%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	-	-	-	-	-	NA
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Beginning Fund Balance	$ 143,789	$ 142,370	$ 142,370	$ 136,845	$ (5,525)	-3.9%
Additions/(Reductions) to Fund Balance	(1,419)	(7,432)	(5,525)	(26,454)	(19,022)	255.9%
Ending Fund Balance	**$ 142,370**	**$ 134,938**	**$ 136,845**	**$ 110,391**	**$ (24,547)**	**-18.2%**

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CITY OF COWETA
E-911 SPECIAL REVENUE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Gross Revenues:						
E-911 Fee	$ 71,746	$ 74,800	$ 74,800	$ 71,000	$ (3,800)	-5.1%
E-911 Tax	27,567	15,000	20,000	20,000	5,000	33.3%
Interest Income	497	700	50	50	(650)	-92.9%
Total Gross Revenues	**$ 99,810**	**$ 90,500**	**$ 94,850**	**$ 91,050**	**$ 550**	**0.6%**
Expenditures:						
Materials/Supplies	$ 2,020	$ 11,536	$ 9,936	$ 1,000	$ (10,536)	-91.3%
Other Charges/Services	15,728	34,085	35,685	31,420	(2,665)	-7.8%
Capital Outlay	-	168,038	168,038	33,695	(134,343)	-79.9%
Debt Service	176,675	-	-	23,856	23,856	NA
Total Expenditures	**$ 194,423**	**$ 213,659**	**$ 213,659**	**$ 89,971**	**$ (123,688)**	**-57.9%**
Excess (deficiency) of Revenues over Expenditures	**$ (94,613)**	**$ (123,159)**	**$ (118,809)**	**$ 1,079**	**$ 124,238**	**-100.9%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	(37,500)	-	-	-	-	NA
Lease Proceeds	-	143,220	143,220	-	(143,220)	-100.0%
Total Other Financing Sources (Uses)	**$ (37,500)**	**$ 143,220**	**$ 143,220**	**$ -**	**$ (143,220)**	**-100.0%**
Beginning Fund Balance	$ 270,843	$ 138,730	$ 138,730	$ 163,141	$ 24,411	17.6%
Additions/(Reductions) to Fund Balance	(132,113)	20,061	24,411	1,079	(18,982)	-94.6%
Ending Fund Balance	**$ 138,730**	**$ 158,791**	**$ 163,141**	**$ 164,220**	**$ 5,429**	**3.4%**
Restricted:						
E911 Operations/Capital	$ 138,730	$ 158,791	$ 163,141	$ 164,220	$ 5,429	3.4%
Unassigned:						
Undesignated	-	-	-	-	-	NA
Total Ending Fund Balance	**$ 138,730**	**$ 158,791**	**$ 163,141**	**$ 164,220**	**$ -**	**0.0%**
Transfer Detail:						
Operating Transfers In:						
Capital Improvement Fund	$ -	$ -	$ -	$ -	$ -	NA
Total Operating Transfers In	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Operating Transfers Out:						
General Fund	$ 37,500	$ -	$ -	$ -	$ -	NA
Total Operating Transfers Out	**37,500**	**-**	**-**	**$ -**	**$ -**	**NA**

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CITY OF COWETA
RURAL FIREFIGHTER'S SPECIAL REVENUE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Gross Revenues:						
Sales Tax - County Fire District	$ 98,415	$ 103,500	$ 113,200	$ 110,000	$ 6,500	6.3%
Grants	1,922	2,000	2,000	2,000	-	0.0%
Rural Fire Runs	45,170	7,000	5,700	5,000	(2,000)	-28.6%
Membership Dues	130,058	120,000	122,400	120,000	-	0.0%
Service Fee	1,905	1,800	1,800	1,800	-	0.0%
Debt Collection Fees	-	-	506	-	-	NA
Interest Income	76	70	75	50	(20)	-28.6%
Total Gross Revenues	**$ 277,546**	**$ 234,370**	**$ 245,681**	**$ 238,850**	**$ 4,480**	**1.9%**
Expenditures:						
Materials/Supplies	$ 1,997	$ 8,139	$ 8,139	$ 8,100	$ (39)	-0.5%
Other Charges/Services	1,841	76,236	76,236	76,200	(36)	0.0%
Capital Outlay	50,917	86,655	86,655	20,000		
Total Expenditures	**$ 54,755**	**$ 171,030**	**$ 171,030**	**$ 104,300**	**$ (66,730)**	**-39.0%**
Excess (deficiency) of Revenues over Expenditures	**$ 222,791**	**$ 63,340**	**$ 74,651**	**$ 134,550**	**$ 71,210**	**112.4%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	(195,000)	(120,000)	(120,000)	(126,800)	(6,800)	5.7%
Total Other Financing Sources (Uses)	**$ (195,000)**	**$ (120,000)**	**$ (120,000)**	**$ (126,800)**	**$ (6,800)**	**5.7%**
Beginning Fund Balance	$ 266,526	$ 294,317	$ 294,317	$ 248,968	$ (45,349)	-15.4%
Additions/(Reductions) to Fund Balance	27,791	(56,660)	(45,349)	7,750	64,410	-113.7%
Ending Fund Balance	**$ 294,317**	**$ 237,657**	**$ 248,968**	**$ 256,718**	**$ 19,061**	**8.0%**
Restricted:						
Fire Operations/Capital	$ 294,317	$ 237,657	$ 248,968	$ 256,718	$ 19,061	8.0%
Unassigned:						
Undesignated	-	-	-	-	-	NA
Total Ending Fund Balance	**$ 294,317**	**$ 237,657**	**$ 248,968**	**$ 256,718**	**$ -**	**0.0%**
Transfer Detail:						
Operating Transfers In:						
	$ -	$ -	$ -	$ -	$ -	NA
Total Operating Transfers In	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Operating Transfers Out:						
General Fund	$ 50,000	$ -	$ -	$ -	$ -	NA
Ambulance Fund	145,000	120,000	120,000	126,800	6,800	5.7%
Total Operating Transfers Out	**$ 195,000**	**$ 120,000**	**$ 120,000**	**$ 126,800**	**$ 6,800**	**5.7%**

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CITY OF COWETA
UTILITY SERVICES
FY 2020 PROPOSED BUDGET

	FY2018 ACTUAL 6/30/2018	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Operating Revenues:						
Water	$ 1,215,721	$ 1,693,800	$ 1,691,722	$ 1,755,058	$ 61,258	3.6%
Sewer	1,061,178	993,298	1,018,840	1,055,880	62,582	6.3%
Solid Waste	876,298	832,227	840,375	869,892	37,665	4.5%
Other	326,577	180,388	130,013	130,000	(50,388)	-27.9%
Total Operating Revenues	**$ 3,479,774**	**$ 3,699,713**	**$ 3,680,950**	**$ 3,810,830**	**$ 111,117**	**3.0%**
Operating Expenses:						
Water	$ 1,404,041	$ 1,101,629	$ 1,155,516	$ 957,908	$ (143,721)	-13.0%
Sewer	476,463	295,757	320,789	282,617	(13,140)	-4.4%
Solid Waste	423,022	482,137	482,136	471,028	(11,109)	-2.3%
Administration	347,234	284,463	284,463	295,307	10,844	3.8%
Finance	248,548	255,387	255,387	252,174	(3,213)	-1.3%
Non-Departmental	445,903	437,136	437,136	495,387	58,251	
Total Operating Expenses	**$ 3,345,211**	**$ 2,856,509**	**$ 2,935,427**	**$ 2,754,421**	**$ (102,088)**	**-3.6%**
Operating Inc/(Loss) Before Trans	**$ 134,563**	**$ 843,204**	**$ 745,523**	**$ 1,056,409**	**$ 213,205**	**25.3%**
Non-Operating Rev(Exp)						
Interest Income	$ 10,257	$ 5,100	$ 4,600	$ 4,000	$ (1,100)	-21.6%
Contributed Capital Revenue	18,516	-	-	-	-	NA
Loss on Asset Disposal	(5,300)	-	-	-	-	NA
Interest, Fees, Amortization	(610,915)	(1,638,651)	(1,638,651)	(1,623,779)	14,872	-0.9%
Total Non-Operating Rev(Exp)	**$ (587,442)**	**$ (1,633,551)**	**$ (1,634,051)**	**$ (1,619,779)**	**$ 13,772**	**-0.8%**
Net Income(Loss) Before Transfers	**$ (452,879)**	**$ (790,347)**	**$ (888,528)**	**$ (563,370)**	**$ 226,977**	**-28.7%**
Other Financing Sources (Uses):						
Transfers In	$ 3,642,134	$ 4,396,310	$ 4,526,550	$ 4,299,420	$ (96,890)	-2.2%
Transfers Out	(2,303,068)	(3,605,810)	(3,736,050)	(3,736,050)	(130,240)	3.6%
Net Other Fin Sources (Uses)	**$ 1,339,066**	**$ 790,500**	**$ 790,500**	**$ 563,370**	**$ (227,130)**	**-28.7%**
Change in Net Position	**$ 886,187**	**$ 153**	**$ (98,028)**	**$ -**	**$ (153)**	**-100.0%**
Net investment in capital assets	$ 4,371,332	$ 3,348,984	$ 3,348,984	$ 3,348,984	$ -	0.0%
Restricted	3,305,562	1,366,674	1,366,674	1,366,674	-	0.0%
Unassigned	926,986	1,405,230	1,405,230	1,272,202	(133,028)	-9.5%
Beginning Net Assets	**$ 8,603,881**	**$ 6,120,887**	**$ 6,120,887**	**$ 5,987,859**	**$ (133,028)**	**-2.2%**
Net investment in capital assets	$ 3,348,984	$ 3,348,984	$ 3,348,984	$ 3,348,984	$ -	0.0%
Restricted	1,366,674	1,366,674	1,366,674	1,366,674	(22,700)	-1.7%
Comitted to Sewer Improvements	-	-	35,000	75,000		
Unassigned:						
Designated reserve	-	20,000	20,000	20,000		
Undesignated	1,405,230	1,385,383	1,252,202	1,177,202	(208,181)	-15.0%
Ending Net Assets	**6,120,887**	**6,121,040**	**6,022,859**	**$ 5,987,859**	**$ (208,181)**	**-3.4%**
Transfer Detail:						
Transfer In:						
General Fund (Bond Pledge)	$ 3,642,134	$ 3,605,810	$ 3,736,050	$ 3,736,050	$ 130,240	3.6%
CDBG	-	-	-	-	-	NA
Capital Improvement Fund	-	790,500	790,500	555,000	(235,500)	-29.8%
Sinking Fund	-	-	-	8,370	8,370	NA
Total	**$ 3,642,134**	**$ 4,396,310**	**$ 4,526,550**	**$ 4,299,420**	**$ (96,890)**	**-2.2%**

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	FY2018 ACTUAL 6/30/2018	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Transfer Out:						
General Fund -Bond Pledge	$ 2,231,068	$ 3,605,810	$ 3,680,680	$ 3,736,050	$ 130,240	3.6%
Ambulance Fund	72,000	-	-	-	-	NA
Total	**$ 2,303,068**	**$ 3,605,810**	**$ 3,680,680**	**$ 3,736,050**	**$ 130,240**	**3.6%**

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CITY OF COWETA
UTILITY SERVICES REVENUES
FY 2019 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	CHANGE OVER FY19 BUDGET AS AMENDED %	CHANGE OVER FY19 PROJECTED $	CHANGE OVER FY19 PROJECTED %
WATER								
Water Fees	$ 1,215,721	$ 1,693,800	$ 1,691,722	$ 1,755,058	$ 61,258	3.6%	$ 63,336	3.7%
SEWER								
Sewer Fees	1,052,388	988,298	1,009,040	1,045,930	57,632	5.8%	36,890	3.7%
Septic Waste Disposal Fees	8,790	5,000	9,800	9,950	4,950	99.0%	150	1.5%
Sewer Assessments	-	-	-	-	-	NA	-	NA
SOLID WASTE								
Solid Waste Fees	862,538	820,727	829,000	858,392	37,665	4.6%	29,392	3.5%
Landfill Fees	13,760	11,500	11,375	11,500	-	0.0%	125	1.1%
INVESTMENT INCOME:								
Interest Earned	10,257	5,100	4,600	4,000	(1,100)	-21.6%	(600)	-13.0%
OTHER REVENUES:								
Tap Fees	118,129	105,000	60,000	60,000	(45,000)	-42.9%	-	0.0%
Over/Short	(33)	-	13	-	-	NA	(13)	-100.0%
Miscellaneous	202,348	70,000	70,000	70,000	-	0.0%	-	0.0%
Refunds	6,133	5,388	-	-	(5,388)	-100.0%	-	NA
Contributed Capital	18,516	-	-	-	-	NA	-	NA
TOTAL REVENUES	**$ 3,508,547**	**$ 3,704,813**	**$ 3,685,550**	**$ 3,814,830**	**$ 110,017**	**3.0%**	**$ 129,280**	**3.5%**
NET REVENUES CALCULATION:								
Gross Revenues	3,508,547	3,704,813	3,685,550	**$ 3,814,830**	**$ 110,017**	3.0%	129,280	3.5%
Add: Transfers in	3,642,134	4,396,310	4,526,550	4,299,420	(96,890)	-2.2%	(227,130)	-5.0%
Net Revenues	**$ 7,150,681**	**$ 8,101,123**	**$ 8,212,100**	**$ 8,114,250**	**$ 13,127**	**0.2%**	**$ (97,850)**	-1.2%

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CITY OF COWETA
UTILITY SERVICES DEPARTMENTS
FY 2020 PROPOSED BUDGET

DEPARTMENT	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
BOARD OF TRUSTEES						
Personal Services	$ -	$ -	$ -	$ -	$ -	NA
Materials & Supplies	-	-	-	-	-	NA
Other Charges & Services	-	1,000	1,000	1,000	-	0.0%
Capital Outlay	-	-	-	-	-	NA
	$ -	**$ 1,000**	**$ 1,000**	**$ 1,000**	**$ -**	**0.0%**
ADMINISTRATION						
Personal Services	$ 323,627	$ 257,563	$ 257,563	$ 272,521	$ 14,958	5.8%
Materials & Supplies	9,151	12,316	12,316	10,301	(2,015)	-16.4%
Other Charges & Services	13,777	13,584	13,584	11,485	(2,099)	-15.5%
Depreciation	679	-	-	-	-	NA
	$ 347,234	**$ 283,463**	**$ 283,463**	**$ 294,307**	**$ 10,844**	**3.8%**
FINANCE						
Personal Services	$ 217,479	$ 214,171	$ 214,171	$ 216,208	$ 2,037	1.0%
Materials & Supplies	23,317	30,244	30,244	28,944	(1,300)	-4.3%
Other Charges & Services	5,558	10,972	10,972	7,022	(3,950)	-36.0%
Capital Outlay	866	-	-	-	-	NA
Depreciation	1,328	-	-	-	-	NA
	$ 248,548	**$ 255,387**	**$ 255,387**	**$ 252,174**	**$ (3,213)**	**-1.3%**
WATER TREATMENT/DISTRIB						
Personal Services	$ 480,469	$ 516,650	$ 516,650	$ 589,306	$ 72,656	14.1%
Materials & Supplies	168,946	238,187	240,189	238,654	467	0.2%
Other Charges & Services	186,171	156,792	156,792	129,948	(26,844)	-17.1%
Capital Outlay	-	190,000	241,885	-	(190,000)	-100.0%
Depreciation	568,455	-	-	-	-	NA
	$ 1,404,041	**$ 1,101,629**	**$ 1,155,516**	**$ 957,908**	**$ (143,721)**	**-13.0%**
WASTEWATER TREATMENT						
Personal Services	$ 91,556	$ 90,489	$ 90,489	$ 97,347	$ 6,858	7.6%
Materials & Supplies	62,922	75,749	88,075	75,750	1	0.0%
Other Charges & Services	121,182	129,519	117,195	109,520	(19,999)	-15.4%
Capital Outlay	-	-	25,030	-	-	NA
Depreciation	200,803	-	-	-	-	NA
	$ 476,463	**$ 295,757**	**$ 320,789**	**$ 282,617**	**$ (13,140)**	**-4.4%**

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CITY OF COWETA
UTILITY SERVICES DEPARTMENTS
FY 2020 PROPOSED BUDGET

DEPARTMENT	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
SOLID WASTE						
Personal Services	$ 246,840	$ 296,001	$ 296,001	$ 286,753	$ (9,248)	-3.1%
Materials & Supplies	44,360	53,017	53,017	60,157	7,140	13.5%
Other Charges & Services	113,994	133,119	133,118	124,118	(9,001)	-6.8%
Capital Outlay	236	-	-	-	-	NA
Depreciation	17,592	-	-	-	-	NA
	$ 423,022	**$ 482,137**	**$ 482,136**	**$ 471,028**	**$ (11,109)**	**-2.3%**
NON-DEPARTMENTAL						
Personal Services	$ -	$ -	$ -	$ -	$ -	NA
Materials & Supplies	-	-	-	-	-	NA
Other Charges & Services	441,355	437,136	437,136	495,387	58,251	13.3%
Depreciation	4,548	-	-	-	-	NA
	$ 445,903	**$ 437,136**	**$ 437,136**	**$ 495,387**	**$ 58,251**	**13.3%**
OPERATING EXPENSES SUMMARY						
Personal Services	$ 1,359,971	$ 1,374,874	$ 1,374,874	$ 1,462,135	$ 87,261	6.3%
Materials & Supplies	308,696	409,513	423,841	413,806	4,293	1.0%
Other Charges & Services	882,037	882,122	869,797	878,480	(3,642)	-0.4%
Capital Outlay	1,102	190,000	266,915	-	(190,000)	-100.0%
Depreciation	793,405	-	-	-	-	NA
TOTAL OPERATING COSTS	**$ 3,345,211**	**$ 2,856,509**	**$ 2,935,427**	**$ 2,754,421**	**$ (102,088)**	**-3.6%**
NON-OPERATING COSTS						
Debt Service	$ 610,915	$ 1,638,651	$ 1,638,651	$ 1,623,779	$ (14,872)	-0.9%
Loss on Asset Disposal	5,300	-	-	-	-	NA
Transfers Out	2,303,068	3,605,810	3,736,050	3,736,050	130,240	3.6%
TOTAL NON-OPERATING COSTS	**$ 2,919,283**	**$ 5,244,461**	**$ 5,374,701**	**$ 5,359,829**	**$ 115,368**	**2.2%**
GRAND TOTAL COSTS	**$ 6,264,494**	**$ 8,100,970**	**$ 8,310,128**	**$ 8,114,250**	**$ 13,280**	**0.2%**

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CITY OF COWETA
AMBULANCE SERVICE FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%	CHANGE OVER FY19 PROJECTED $	%
Operating Revenues:								
Ambulance Fees	$ 302,834	$ 270,530	$ 277,000	$ 283,000	$ 12,470	4.6%	$ 6,000	2.2%
Ambulance Calls	487,999	300,000	395,000	375,000	75,000	25.0%	(20,000)	-5.1%
Collection Fees	1,082	800	1,500	1,000	200	25.0%	(500)	-33.3%
Other	11,684	2,500	1,500	1,500	(1,000)	-40.0%	-	0.0%
Total Operating Revenues	**$ 803,599**	**$ 573,830**	**$ 675,000**	**$ 660,500**	**$ 86,670**	**15.1%**	**$ (14,500)**	**-2.1%**
Operating Expenses:								
Personal Services	$ 1,474,747	$ 986,715	$ 986,815	$ 1,005,880	$ 19,165	1.9%	$ 19,065	1.9%
Materials & Supplies	79,252	66,633	66,934	66,962	329	0.5%	28	0.0%
Other Charges & Services	49,373	92,692	93,916	94,958	2,266	2.4%	1,042	1.1%
Depreciation	91,177	-	-	-	-	NA	-	NA
Total Operating Expenses	**$ 1,694,549**	**$ 1,146,040**	**$ 1,147,665**	**$ 1,167,800**	**$ 21,760**	**1.9%**	**$ 20,135**	**1.8%**
Operating Inc/(Loss) Before Trans	**$ (890,950)**	**$ (572,210)**	**$ (472,665)**	**$ (507,300)**	**$ 64,910**	**-11.3%**	**$ (34,635)**	**7.3%**
Non-Operating Rev(Exp)								
Interest Income	$ 767	$ 500	$ 1,000	$ 500	$ -	0.0%	$ (500)	-50.0%
On-Behalf Contributions	194,524	-	-	-	-	NA	-	NA
Total Non-Operating Rev(Exp)	**$ 195,291**	**$ 500**	**$ 1,000**	**$ 500**	**$ -**	**0.0%**	**$ (500)**	**-50.0%**
Net Income(Loss) Before Transfers	**$ (695,659)**	**$ (571,710)**	**$ (471,665)**	**$ (506,800)**	**$ 64,910**	**-11.4%**	**$ (35,135)**	**7.4%**
Other Financing Sources (Uses):								
Transfers In	317,000	572,000	572,000	506,800	(65,200)	-11.4%	(65,200)	-11.4%
Net Other Fin Sources (Uses)	**$ 317,000**	**$ 572,000**	**$ 572,000**	**$ 506,800**	**$ (65,200)**	**-11.4%**	**$ (65,200)**	**-11.4%**
Change in Net Position	**$ (378,659)**	**$ 290**	**$ 100,335**	**$ -**	**$ (290)**	**-100.0%**	**$ (100,335)**	**-100.0%**
Net investment in capital assets	$ 324,845	$ 233,668	$ 233,668	$ 233,668	$ -	0.0%	$ -	0.0%
Restricted	-	-	-	-	-	NA	-	NA
Assigned	526,867	183,617	183,617	283,952	100,335	54.6%	100,335	54.6%
Beginning Net Assets	**$ 851,712**	**$ 417,285**	**$ 417,285**	**$ 517,620**	**$ 100,335**	**24.0%**	**$ 100,335**	**24.0%**
Net investment in capital assets	$ 233,668	$ 233,668	$ 233,668	$ 233,668	$ -	0.0%	$ -	0.0%
Restricted	-	-	-	-	(22,700)	NA	-	NA
Assigned	183,617	183,907	283,952	283,952	100,045	54.4%	-	0.0%
Ending Net Assets	**$ 417,285**	**$ 417,575**	**$ 517,620**	**$ 517,620**	**$ 100,045**	**24.0%**	**$ -**	**0.0%**
Transfer Detail:								
Transfer In:								
PWA	$ 72,000	$ -	$ -	$ -	$ -	NA	$ -	NA
Rural Fire	145,000	120,000	120,000	126,800	6,800	5.7%	6,800	5.7%
Capital Improvement Fund	100,000	452,000	452,000	380,000	(72,000)	-15.9%	(72,000)	-15.9%
Total	**$ 317,000**	**$ 572,000**	**$ 572,000**	**$ 506,800**	**$ (65,200)**	**-11.4%**	**$ (65,200)**	**-11.4%**

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CITY OF COWETA
COWETA INDUSTRIAL DEVELOPMENT AUTHORITY
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Operating Revenues:						
Other	$ -	$ -	$ -	$ -	$ -	NA
Total Operating Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Operating Expenses:						
Personal Services	$ -	$ -	$ -	$ -	$ -	NA
Materials & Supplies	-	10,100	10,100	12,100	2,000	19.8%
Other Charges & Services	34,566	122,455	122,455	93,600	(28,855)	-23.6%
Capital Outlay	-	-	-	-	-	NA
Loss on Asset Disposal	1,100,856	-	-	-	-	NA
Total Operating Expenses	**$ 1,135,422**	**$ 132,555**	**$ 132,555**	**$ 105,700**	**$ (26,855)**	**-20.3%**
Operating Inc/(Loss) Before Trans	**$ (1,135,422)**	**$ (132,555)**	**$ (132,555)**	**$ (105,700)**	**$ 26,855**	**-20.3%**
Non-Operating Rev(Exp)						
Interest Income	$ 86	$ 50	$ 20	$ 10	$ (40)	-80.0%
Contributed Capital	-	-	-	-	-	NA
Interest, Fees, Amortization	-	-	-	-	-	NA
Total Non-Operating Rev(Exp)	**$ 86**	**$ 50**	**$ 20**	**$ 10**	**$ (40)**	**-80.0%**
Net Income(Loss) Before Transfers	**$ (1,135,336)**	**$ (132,505)**	**$ (132,535)**	**$ (105,690)**	**$ 26,815**	**-20.2%**
Other Financing Sources (Uses):						
Transfers In	$ 31,838	$ 118,500	$ 118,500	$ 123,000	$ 4,500	3.8%
Transfers Out	-	-	-	-	-	NA
Transfer from Fund Balance	-	-	-	-	-	NA
Net Other Fin Sources (Uses)	**$ 31,838**	**$ 118,500**	**$ 118,500**	**$ 123,000**	**$ 4,500**	**3.8%**
Change in Net Position	**$ (1,103,498)**	**$ (14,005)**	**$ (14,035)**	**$ 17,310**	**$ 31,315**	**-223.6%**
Net investment in capital assets	$ 999,721	$ -	$ -	$ -	$ -	NA
Restricted	-	-	-	-	-	NA
Assigned	140,476	36,700	36,700	22,665	(14,035)	-38.2%
Beginning Net Assets	**$ 1,140,197**	**$ 36,700**	**$ 36,700**	**$ 22,665**	**$ (14,035)**	**-38.2%**
Net investment in capital assets	$ -	$ -	$ -	$ -	$ -	NA
Restricted	-	-	-	-	(22,700)	NA
Assigned	36,700	36,700	22,665	39,975	3,275	8.9%
Ending Net Assets	**$ 36,700**	**$ 22,695**	**$ 22,665**	**$ 39,975**	**$ 3,275**	**14.4%**
Transfer Detail:						
Transfer In:						
General Fund - Tax Reimb	$ 31,838	$ 43,500	$ 43,500	$ 48,000	$ 4,500	10.3%
Capital Improvement Fund	-	75,000	75,000	75,000	-	0.0%
Total	**$ 31,838**	**$ 118,500**	**$ 118,500**	**$ 123,000**	**$ 4,500**	**3.8%**

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CITY OF COWETA
CAPITAL IMPROVEMENT FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Revenues:						
Gross Receipts Tax	2,044,998	1,950,000	1,862,317	$ 1,850,000	(100,000)	-5.1%
Grants	-	-	-	191,617	191,617	NA
Interest Income	15,514	10,000	16,800	10,000	-	0.0%
Total Revenues	**$ 2,060,512**	**$ 1,960,000**	**$ 1,879,117**	**$ 2,051,617**	**$ 91,617**	**4.7%**
Expenditures						
Capital Expenditures	$ -	$ 1,294,647	$ 913,347	$ 1,433,524	$ 138,877	10.7%
Principal, Interest and Fees	-	-	-	-	-	NA
Total Expenditures	**$ -**	**$ 1,294,647**	**$ 913,347**	**$ 1,433,524**	**$ 138,877**	**10.7%**
Excess (deficiency) of revenue over expenditures	**$ 2,060,512**	**$ 665,353**	**$ 965,770**	**$ 618,093**	**$ (47,260)**	**-7.1%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	(817,957)	(2,206,083)	(2,206,083)	(1,400,000)	806,083	-36.5%
Total Other Financing Sources	**$ (817,957)**	**$ (2,206,083)**	**$ (2,206,083)**	**$ (1,400,000)**	**$ 806,083**	**-36.5%**
Beginning Fund Balance	5,584,762	$ 6,827,317	$ 6,827,317	$ 5,587,004	$ (1,240,313)	-18.2%
Additions/(Reductions) to Fun	1,242,555	(1,540,730)	(1,240,313)	(781,907)	758,823	-49.3%
Ending Fund Balance	**$ 6,827,317**	**$ 5,286,587**	**$ 5,587,004**	**$ 4,805,097**	**$ (481,490)**	**-9.1%**
Assigned:						
Capital Improvements	$ 6,827,317	$ 5,286,587	$ 5,587,004	$ 4,805,097	$ (481,490)	-9.1%
Unassigned:						
Undesignated	-	-	-	-	-	NA
Total Ending Fund Balance	**$ 6,827,317**	**$ 5,286,587**	**$ 5,587,004**	**$ 4,805,097**	**$ -**	**0.0%**

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CAPITAL IMPROVEMENT PLAN

RESOURCES AND PROJECT COSTS

FUNDING RESOURCES	Actual FY18	Projected FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	Total
				FUTURE YEAR APPROPRIATIONS										
Beginning Balance	$ 5,584,762	$ 6,827,317	$ 5,587,004	$ 4,805,097	$ 4,605,269	$ 4,354,974	$ 3,054,269	$ 3,115,294	$ 3,051,282	$ 2,860,885	$ 2,988,233	$ 2,905,620	$ 2,880,709	$ 5,584,762
Gross Receipts Tax	2,044,998	1,862,317	1,850,000	1,950,000	1,871,700	1,881,100	1,969,500	1,890,600	1,900,100	1,979,400	1,909,700	1,919,300	1,989,300	$ 25,018,015
Grants	-	-	191,617	-	-	-	-	-	-	-	-	-	-	$ 191,617
Interest Income	15,514	16,800	10,000	5,000	2,000	4,000	5,000	5,000	8,000	10,000	10,500	11,000	11,000	113,814
Total Funding Resources	$ 7,645,274	$ 8,706,434	$ 7,638,621	$ 6,760,097	$ 6,478,969	$ 6,240,074	$ 5,028,769	$ 5,010,894	$ 4,959,382	$ 4,850,285	$ 4,908,433	$ 4,835,920	$ 4,881,009	$ 30,908,208

PROJECT COSTS	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	Total
Police Vehicles	$ -	$ 290,292	$ 53,741	$ 192,328	$ 240,410	$ -	$ -	$ 50,082	$ 288,492	$ 48,082	$ 192,328	$ 144,246	$ 144,246	$ 1,644,247
Police Body Armor	-	-	14,050	-	-	-	-	-	-	-	-	-	-	14,050
Police Latent Print Machine	-	-	20,433	-	-	-	-	-	-	-	-	-	-	20,433
Animal Control Building Improvements	-	-	11,300	-	-	-	-	-	-	-	-	-	-	11,300
Fire Truck	-	-	-	75,000	75,000	100,000	100,000	100,000	-	-	-	-	-	450,000
Fire Brush Truck	-	-	-	75,000					-	-	-	-	-	75,000
Comprehensive Plan Update	-	-	90,000	-	-	-	-	-	-	-	-	-	-	90,000
Storm Siren	-	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
Cemetery Mower	-	-	9,000	-	-	-	-	-	-	-	-	-	-	9,000
Cemetery Truck	-	-	25,000	-	-	-	-	-	-	-	-	-	-	25,000
Bathroom ADA Upgrades - Sports/Soccer	-	-	12,000	-	-	-	-	-	-	-	-	-	-	12,000
Parks Mowing Equipment	-	-	6,000	-	-	-	-	-	-	-	-	-	-	6,000
Roland Park Splashpad	-	20,000	435,000	-	-	-	-	-	-	-	-	-	-	455,000
Pickup - Streets	-	25,000	-	-	-	-	-	-	-	-	-	-	-	25,000
Monument signs	-	-	11,000	-	-	-	-	-	-	-	-	-	-	11,000
Street Overlays	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
Parking Lot - Downtown Events	-	-	150,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,150,000
Tractor - Right-of-way mowing		-	35,000											
Library Improvements	-	165,000	-	-	-	-	-	-	-	-	-	-	-	165,000
Website Redesign	-	28,055	-	-	-	-	-	-	-	-	-	-	-	28,055
Hwy 51 - 305th to 337th Waterline	-	-	-	-	-	1,276,750	-	-	-	-	-	-	-	1,276,750
Chorine Gas Shutoff Valve	-	-	21,000	-	-	-	-	-	-	-	-	-	-	21,000
Backhoe - Water/Wastewater	-	-	90,000	-	-	-	-	-	-	-	-	-	-	90,000
SCADA System Replacement	-	-	90,000	-	-	-	-	-	-	-	-	-	-	90,000
Refuse Truck	-	160,000	160,000	-	-	-	-	-	-	-	-	-	-	320,000
Transfers Out	817,957	2,206,083	1,400,000	1,412,500	1,408,585	1,409,055	1,413,475	1,409,530	1,410,005	1,413,970	1,410,485	1,410,965	1,414,465	18,537,075
Total Project Costs	$ 817,957	$ 3,119,430	$ 2,833,524	$ 2,154,828	$ 2,123,995	$ 3,185,805	$ 1,913,475	$ 1,959,612	$ 2,098,497	$ 1,862,052	$ 2,002,813	$ 1,955,211	$ 1,958,711	$ 27,985,910
Estimated Ending Balance	$ 6,827,317	$ 5,587,004	$ 4,805,097	$ 4,605,269	$ 4,354,974	$ 3,054,269	$ 3,115,294	$ 3,051,282	$ 2,860,885	$ 2,988,233	$ 2,905,620	$ 2,880,709	$ 2,922,298	$ 2,922,298

CAPITAL IMPROVEMENT PLAN

TRANSFER DETAIL

Transfers Out Detail	Actual FY18	Projected FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	Total
				FUTURE YEAR APPROPRIATIONS										
General Fund	$ 617,957	$ 618,796	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 390,000	$ 5,526,753
PWA	-	790,500	555,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	550,000	6,845,500
Ambulance Fund	100,000	452,000	380,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	375,000	4,682,000
Street and Alley Fund	100,000		-											100,000
CDBG Fund	-	269,787	-											269,787
CIDA	-	75,000	75,000	97,500	93,585	94,055	98,475	94,530	95,005	98,970	95,485	95,965	99,465	1,113,035
Total Transfers Out	$ 817,957	$ 2,206,083	$ 1,400,000	$ 1,412,500	$ 1,408,585	$ 1,409,055	$ 1,413,475	$ 1,409,530	$ 1,410,005	$ 1,413,970	$ 1,410,485	$ 1,410,965	$ 1,414,465	$ 18,537,075

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CITY OF COWETA
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FY 2020 PROPOSED BUDGET

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	%
Revenues:						
Grants	$ -	$ 169,950	$ 169,950	$ -	$ (169,950)	-100.0%
Total Revenues	**$ -**	**$ 169,950**	**$ 169,950**	**$ -**	**$ (169,950)**	**-100.0%**
Expenditures						
Capital Expenditures	$ -	$ 439,737	$ 439,737	$ -	$ (439,737)	-100.0%
Principal, Interest and Fees	-	-	-	-	-	NA
Total Expenditures	**$ -**	**$ 439,737**	**$ 439,737**	**$ -**	**$ (439,737)**	**-100.0%**
Excess (deficiency) of revenue over expenditures	**$ -**	**$ (269,787)**	**$ (269,787)**	**$ -**	**$ 269,787**	**-100.0%**
Other Financing Sources (Uses):						
Transfers In	$ -	$ 269,787	$ 269,787	$ -	$ (269,787)	-100.0%
Transfers Out	-	-	-	-	-	NA
Net Other Fin Sources (Uses)	**$ -**	**$ 269,787**	**$ 269,787**	**$ -**	**$ (269,787)**	**-100.0%**
Change in Net Assets	**$ -**	**$ -**	**$ -**	**$ -**	**$ (269,787)**	**NA**
Restricted	$ -	$ -	$ -	$ -	$ -	NA
Assigned	-	-	-	-	-	NA
Beginning Net Assets	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Restricted	$ -	$ -	$ -	$ -	$ -	NA
Assigned	-	-	-	-	-	NA
Ending Net Assets	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**

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CITY OF COWETA
FY 2020 PROPOSED BUDGET
SINKING FUND

	GAAP BASIS FY2018 ACTUAL	FY2019 BUDGET (as amended)	FY2019 PROJECTED 06/30/2019	FY2020 BUDGET ESTIMATE	CHANGE OVER FY19 BUDGET AS AMENDED $	CHANGE OVER FY19 BUDGET AS AMENDED %
Revenues:						
Ad Valorem Tax	$ 3	$ -	$ -	$ -	$ -	NA
Miscellaneous	-	-	-	-	-	NA
Interest Earned	8	-	15	-	-	NA
Total Revenues	**$ 11**	**$ -**	**$ 15**	**$ -**	**$ -**	**NA**
Expenditures:						
Debt Service	-	-	-	-	-	NA
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Excess (deficiency) of revenues over expenditures	**$ 11**	**$ -**	**$ 15**	**$ -**	**$ -**	**NA**
Other Financing Sources (Uses):						
Transfers In	$ -	$ -	$ -	$ -	$ -	NA
Transfers Out	-	-	-	(8,375)	(8,375)	NA
Total Other Fin Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ (8,375)**	**$ (8,375)**	NA
Net Change in Fund Balance	**$ 11**	**$ -**	**$ 15**	**$ (8,375)**	**$ (8,375)**	**NA**
Beginning Fund Balance	**$ 8,349**	**$ 8,360**	**$ 8,360**	**$ 8,375**	**$ 15**	**0.2%**
Ending Fund Balance	**$ 8,360**	**$ 8,360**	**$ 8,375**	**$ -**	**$ (8,360)**	**-100.0%**

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CITY OF COWETA
DEBT SERVICE
FY 2020 PROPOSED BUDGET

	Original Amount	Balance 7/1/2019	Annual Payment	Balance 6/30/2020	Maturity
GOVERNMENTAL FUNDS					
E911 FUND					
Motorola Call Works Equipment Lease Purchase	143,219	143,219	23,604	119,615	Aug. 2025
TOTAL GOVERNMENTAL FUNDS	$ 143,219	$ 143,219	$ 23,604	$ 119,615	

	Original Amount	Balance 7/1/2019	Annual Payment	Balance 6/30/2020	Maturity
ENTERPRISE FUNDS					
COWETA PUBLIC WORKS AUTHORITY					
Revenue Bonds, Tax-Exempt Refunding Series 2016A	23,980,000	23,175,000	1,303,756	22,680,000	Aug. 2039
Revenue Bonds, Taxable Refunding Series 2016B	1,195,000	615,000	311,706	315,000	Aug. 2020
TOTAL ENTERPRISE FUNDS	$ 25,175,000	$ 23,790,000	$ 1,615,462	$ 22,995,000	

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CITY OF COWETA
DEBT SERVICE DETAIL
FY 2020 PROPOSED BUDGET
Annual Debt Service Enterprise Funds

	2016A Tax Exempt USR Bond	2016B Taxable USR Bond	Total
FY 2020	$ 1,303,756	$ 311,706	$ 1,615,462
FY 2021	1,293,856	321,426	1,615,282
FY 2022	1,613,956	-	1,613,956
FY 2023	1,619,206	-	1,619,206
FY 2024	1,608,556	-	1,608,556
FY 2025	1,618,756	-	1,618,756
FY 2026	1,612,156	-	1,612,156
FY 2027	1,614,356	-	1,614,356
FY 2028	1,619,956	-	1,619,956
FY 2029	1,613,756	-	1,613,756
FY 2030	1,616,156	-	1,616,156
FY 2031	1,616,756	-	1,616,756
FY 2032	1,615,556	-	1,615,556
FY 2033	1,617,556	-	1,617,556
FY 2034	1,612,556	-	1,612,556
FY 2035	1,617,088	-	1,617,088
FY 2036	1,615,213	-	1,615,213
FY 2037	1,612,088	-	1,612,088
FY 2038	1,612,713	-	1,612,713
FY 2039	1,615,100	-	1,615,100
FY 2040	1,615,863	-	1,615,863
	$ 33,284,956	$ 633,132	$ 33,918,088

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