



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

**AGENDA - REGULAR MEETING
COWETA PUBLIC WORKS AUTHORITY
COWETA CITY HALL, 310 S. BROADWAY
MONDAY, JUNE 2, 2025 6:00 PM**

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 Chair and keep your comments as brief as possible. Individuals addressing the Trustees must identify themselves by name prior to making any comments. The Trust Authority will consider, discuss, and may take action on, approve, adopt, amend, reject, deny, table, or not take action on any item listed on this agenda after comments from staff and the Trust Authority have been heard.

I. CALL TO ORDER

II. ROLL CALL

Naomi Hogue ____ Harold Chance ____ Lauren Given ____ Caroline Martin ____
Jeremy Barnett ____

III. CONSENT

(All matters under the “Consent Calendar” are considered by the Trustees to be routine and will be enacted by one motion. Any Trustee may, however, remove an item from consent by request.)

1. MINUTES OF JOINT SPECIAL MEETING

Approval of the minutes of the Coweta City Council/Coweta Public Works Authority/Industrial Development Authority Joint Special Meeting held on April 4, 2025.
Marcy Kilgore, City Clerk/Treasurer

2. MINUTES OF REGULAR MEETING

Approval of the minutes of the Coweta Public Works Authority Regular Meeting held on April 7, 2025.
Marcy Kilgore, City Clerk/Treasurer

3. MINUTES OF SPECIAL MEETING

Approval of the minutes of the Coweta Public Works Authority Special Meeting held on April 14, 2025.
Marcy Kilgore, City Clerk/Treasurer

4. APPOINTMENT OF AUDITOR

Affirmation of the actions of the Coweta City Council regarding the engagement of Hinkle & Company, PC to perform the annual audit of the Coweta Public Works Authority for the fiscal year ending June 30, 2025.
McKay Hale, Assistant City Manager

5. SURPLUS PROPERTY

Approval of Declaration of Surplus on the following items and authorizing the City Manager to dispose of them accordingly:

1. Wastewater FMC/Bean Pump
2. Water Backhoe Toothed Bucket
3. #2 Water Backhoe Toothed Bucket
4. 11-5257- Water/Wastewater 2011 Ford F750 Dump Truck

Julie A. Casteen, Trust Manager

IV. CONSIDER, DISCUSS AND TAKE ACTION ON ITEMS REMOVED FROM CONSENT

V. ADMINISTRATION

1. **RESOLUTION 2025-13 ON FY26 BUDGET ADOPTION**

Discuss and consider action on the adoption of Resolution 2025-13, a resolution of the Board of Trustees of the Coweta Public Works Authority, Coweta, Oklahoma; adopting the budget for the Coweta Public Works Authority Utility Services Fund, the Ambulance Service Fund, the Sewer Improvements Fund, and the 1% Sales Tax Fund for the fiscal year beginning July 1, 2025, and ending June 30, 2026; and providing for the investment of these funds.

Julie A. Casteen, Trust Manager

2. **JOINT RESOLUTION 2025-15 MASTER FEE SCHEDULE**

Discuss and consider action on the adoption of Resolution 2025-15, a joint resolution of the City Council of the City of Coweta, Oklahoma, the Board of Trustees of the Coweta Public Works Authority, and the Board of Trustees of the Coweta Industrial Development Authority; establishing a master fee schedule confirming and modifying fees, fines, and rates charged by the City of Coweta, the Coweta Public Works Authority, and the Coweta Industrial Development Authority to be effective July 1, 2025.

Julie Casteen, City Manager

3. **RESOLUTION 2025-10 REGARDING BUDGET AMENDMENTS**

Approval of the adoption of Resolution 2025-10, a resolution of the Trustees of the Coweta Public Works Authority; adopting amendments to the annual revenues and appropriations for the budget of the Coweta Public Works Authority, Coweta, Oklahoma for fiscal year ending June 30, 2025.

Julie A. Casteen, Trust Manager

VI. NEW BUSINESS

(Business which was not foreseen prior to the posting of the agenda.)

VII. ADJOURNMENT

IF YOU REQUIRE A SPECIAL ACCOMMODATION PURSUANT TO THE AMERICANS WITH DISABILITIES ACT, PLEASE NOTIFY CITY HALL AT LEAST 24 HOURS BEFORE THE MEETING.

**MINUTES OF THE COWETA CITY COUNCIL/COWETA PUBLIC
WORKS AUTHORITY/COWETA INDUSTRIAL TRUST AUTHORITY
JOINT SPECIAL MEETING
APRIL 4, 2025, 9:07 A.M.**

The agenda for this meeting was posted at least 24 hours prior to the start of this meeting at the entrance of City Hall, 310 S Broadway, Coweta, OK.

The members of the Coweta City Council and Trustees of the Coweta Public Works Authority and Coweta Industrial Trust Authority met in a joint special session on Friday, April 5, 2025, at 9:07 a.m. in the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

COUNCILMEMBERS PRESENT: Naomi Hogue, Harold Chance

COUNCILMEMBERS ABSENT: Joe Cash, Caroline Martin, Randy Woodward

I. CALL TO ORDER

The City Council meeting was called to order by Mayor Hogue. This was not an official meeting due to not having a quorum.

II. The Coweta Public Works Authority meeting was called to order by Chairman Hogue. This was not an official meeting due to not having a quorum.

III. The Coweta Industrial Development Authority meeting was called to order by Chairman Hogue. This was not an official meeting due to not having a quorum.

IV. Pledge of Allegiance given

V. ROLL CALL

Roll call taken. Councilmembers and Trustees were present as shown above.

VI. PRESENTATIONS

1. PROPOSED FY 2024-2025 BUDGET DISCUSSION AND TOUR OF FACILITIES

City Manager Julie Casteen discussed the proposed FY 2025-2026 Operating/Capital budget for all funds. Department heads presented information on equipment purchases and capital projects that have been proposed for the FY 2024-2025 budget.

The Coweta City Council/Coweta Public Works Authority/Coweta Industrial Development Authority reviewed priorities and participated in a tour of the City facilities to establish

**MINUTES OF THE COWETA CITY COUNCIL/COWETA PUBLIC
WORKS AUTHORITY/COWETA INDUSTRIAL TRUST AUTHORITY
JOINT SPECIAL MEETING
APRIL 4, 2025, 9:07 A.M.**

budget priorities for the proposed FY 2025-2026 Operating/Capital budget for all funds of the City.

Facilities toured included: the Coweta Public Library, Coweta Public Works facility, and Coweta Water Treatment Plant

Following the facility tour, further discussion was held on the proposed FY 2025-2026 Operating/Capital budget for all funds.

Other than the discussion and tour, no action was taken.

VII. ADJOURNMENT

Mayor Hogue adjourned the City Council meeting at 12.46 p.m. This was not an official meeting due to not having a quorum.

Chairman Hogue adjourned the Coweta Public Works Authority meeting at 12:46 p.m. This was not an official meeting due to not having a quorum.

Chairman Hogue adjourned the Coweta Industrial Development Authority meeting at 12:46 p.m. This was not an official meeting due to not having a quorum.

Naomi Hogue, Mayor

Marcy Kilgore, City Clerk

Naomi Hogue, PWA Chairman

Marcy Kilgore, City Clerk

Naomi Hogue, CIDA Chairman

Harold Chance, Secretary

**MINUTES OF THE COWETA CITY COUNCIL/COWETA PUBLIC
WORKS AUTHORITY/COWETA INDUSTRIAL TRUST AUTHORITY
JOINT SPECIAL MEETING
APRIL 4, 2025, 9:07 A.M.**

**MINUTES OF THE COWETA PUBLIC WORKS AUTHORITY REGULAR MEETING
APRIL 7, 2025, 6:42 P.M.**

The agenda for this meeting was posted at least 24 hours prior to the start of this meeting at the entrance of City Hall, 310 S Broadway, Coweta, OK.

The Trustees of the Coweta Public Works Authority met in regular session on Monday, April 7, 2025, at 6:42 p.m. following the meeting of the Coweta City Council at the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

TRUSTEES PRESENT: Naomi Hogue, Harold Chance, Caroline Martin.

TRUSTEES ABSENT: Joe Cash, Randy Woodward.

I. CALL TO ORDER

The meeting was called to order by Chairman Hogue.

II. ROLL CALL

Roll call taken. Trustees were present as shown above.

III. CONSENT

Motion by Harold Chance, second by Naomi Hogue to approve the consent calendar items:

1. Minutes of the Coweta Public Works Authority Regular Meeting held on March 3, 2025.

Aye: Harold Chance
Naomi Hogue
Caroline Martin

IV. CONSIDER ITEMS REMOVED FROM CONSENT

No items removed.

V. ADMINISTRATION

1. RESOLUTION 2025-08 LEGAL SERVICES AGREEMENT

City Attorney Patrick Boulden led discussion and requested possible action related to the adoption of Resolution 2025-08 and approval of the Legal Services Agreement retaining Fulmer Sill and McAfee & Taft for the purposes of the pursuing certain legal claims against manufacturers, distributors, and potentially other third parties regarding polyfluoroalkyl substances (PFAS), Aqueous Film-Forming Foams (AFFF's) and other hazardous water contaminants causing harm to the City of Coweta, OK and Coweta PWA.

**MINUTES OF THE COWETA PUBLIC WORKS AUTHORITY REGULAR MEETING
APRIL 7, 2025, 6:42 P.M.**

Motion by Harold Chance, second by Naomi Hogue to approve the adoption of Resolution 2025-08 and approval of the Legal Services Agreement retaining Fulmer Sill and McAfee & Taft for the purposes of the pursuing certain legal claims against manufacturers, distributors, and potentially other third parties regarding polyfluoroalkyl substances (PFAS), Aqueous Film-Forming Foams (AFFF's) and other hazardous water contaminants causing harm to the City of Coweta, OK and Coweta PWA.

Aye: Harold Chance
Naomi Hogue
Caroline Martin

VI. NEW BUSINESS

(Business which was not foreseen prior to the posting of the agenda.)

No new business.

VII. ADJOURNMENT

Chairman Hogue adjourned the meeting at 6:44 p.m.

Naomi Hogue, Chairman

Marcy Kilgore, Trust Secretary

**MINUTES OF THE COWETA PUBLIC WORKS AUTHORITY SPECIAL MEETING
APRIL 14, 2025, 6:08 P.M.**

The agenda for this meeting was posted at least 24 hours prior to the start of this meeting at the entrance of City Hall, 310 S Broadway, Coweta, OK.

The Trustees of the Coweta Public Works Authority met in special session on Monday, April 14, 2025, at 6:08 p.m. following the meeting of the Coweta City Council at the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

TRUSTEES PRESENT: Naomi Hogue, Harold Chance, Lauren Given, Caroline Martin, Jeremy Barnett

TRUSTEES ABSENT: None.

I. CALL TO ORDER

The meeting was called to order by Chairman Hogue.

II. ROLL CALL

Roll call taken. Trustees were present as shown above.

III. ADMINISTRATION

1. SELECTION OF CHAIRMAN

Discuss and consider action related to the selection of a Chairman for the Coweta Public Works Authority.

Motion by Harold Chance, second by Caroline Martin to select Naomi Hogue as Chairman for the Coweta Public Works Authority.

Aye: Harold Chance
Caroline Martin
Naomi Hogue
Lauren Givan
Jeremy Barnett

2. SELECTION OF VICE-CHAIRMAN

Discuss and consider action related to the selection of a Vice Chairman for the Coweta Public Works Authority.

Motion by Naomi Hogue, second by Harold Chance to select Harold Chance as Vice-Chairman for the Coweta Public Works Authority.

Aye: Naomi Hogue

**MINUTES OF THE COWETA PUBLIC WORKS AUTHORITY SPECIAL MEETING
APRIL 14, 2025, 6:08 P.M.**

Harold Chance
Lauren Givan
Caroline Martin
Jeremy Barnett

IV. ADJOURNMENT

Chairman Hogue adjourned the meeting at 6:09 p.m.

Naomi Hogue, Chairman

Marcy Kilgore, Trust Secretary

City of Coweta, Oklahoma
Proposal for Audit Services
Year Ended June 30, 2025

Hinkle & Company, PC

5028 E. 101st Street
Tulsa, OK 74137
(918) 492-3388
www.hinklecpas.com

Kirk Vanderslice
Audit Partner
kirk@hinklecpas.com

May 19, 2025



Table of Contents

Introduction Letter: Why Hinkle & Company, P.C.1
Understanding of Work to be Performed3
Audit Approach.....9
Engagement Team.....13
Firm Acknowledges.....17
Exhibits.....18
Summary18



May 19, 2025

City of Coweta
PO Box 850
Coweta, OK 74429-0850

Re: City of Coweta – RFP

We are pleased to respond to the City of Coweta (The City). Request for Proposal for External Audit Services for the fiscal year ending June 30, 2025, with the option to provide audit services for the subsequent two years, as outlined in the Request for Proposal. We believe Hinkle & Company, PC, is the best qualified Firm to perform the City's professional auditing services since we focus and specialize in providing governmental audit services throughout Oklahoma.

We strive to be helpful to our clients throughout the audit process. That means we offer comments and suggestions throughout the engagement where the City can improve their procedures. We work within your staff's daily work to not overwhelm them. Our workpapers are electronic and we set up a secure portal that allows you to upload Prepared by Client (PBC) files as you complete them. Typically, we can complete approximately 80% of the audit remotely. This will lessen the burden on you and your staff.

Hinkle & Company, PC is a regional Public Accounting Firm with offices located in Tulsa, Oklahoma and in Englewood, Colorado. Both offices specialize in audits of local governmental industry, we can provide efficient services and timely notification of technical issues. Our audit team includes partners, managers and professional staff that are experienced, competent, dependable, flexible, and easy to work with. Our team is sensitive to the fact that during the audit process, the City's daily operations must continue with as little interruption as possible.

Hinkle & Company, PC strives to provide services to our clients to meet their goals and exceed their expectations. Ultimately, the key to our success is our people and their willing commitment to partner with our clients to help them succeed. As a regional and local Firm, the City will receive the same personal service as if we were your next-door neighbor. You will find this presentation has a simple purpose – to share the values and qualifications of our Firm and to reinforce the values and benefits our Firm can provide to the City leadership teams.

We have outlined in detail our approach to your audit, along with the anticipated time in each segment. We believe there are four (4) hallmarks that make us stand out:

- More experienced professionals on site during the audit.
- A commitment to clear and timely communication throughout the entire audit process.
- Professionalism – we will treat your staff with the respect they deserve.
- A high-quality audit and lower costs than the national firms.

We fully understand the work to be performed as described in the Request for Proposal and have included our specific approach to providing financial auditing services in our proposal. We are available and committed to meeting the time requirements and deadlines as outlined in the Request for Proposal.

This proposal and presented fees represent a firm and irrevocable offer for 90 days after submittal deadline date and the periods covered as described in Request for Proposal. We commit to performing the work within the time frames as outlined by the City.

The representative for Hinkle & Company, PC, is Kirk Vanderslice. He is authorized to submit this proposal as well as sign a contract with the City of Coweta. Kirk can be reached by telephone at (918) 492-3388 and by email at Kirk@HinkleCPAs.com.

Thank you for considering Hinkle & Company, PC as the external auditors for the City of Coweta. Please let us know if we can provide further information or answer any questions.

Yours truly,
Hinkle & Company, PC



Kirk Vanderslice, CPA, Partner



Part I: Introduction & Scope of Work

Hinkle & Company, PC submits this proposal to perform the following audits for City of Coweta (the City) for the fiscal year June 30, 2025, and for the year then ended and for each of the two (2) following fiscal years.

Hinkle & Company, PC will perform a general-purpose financial audit in accordance with GAAP.

Hinkle & Company, PC will perform other services including, but not limited to, financial audits for the City.

Hinkle & Company, PC represents that it has read and agrees to the general information and provisions as it relates to the services being proposed.

Part II: Terms and Conditions

Hinkle & Company, PC represents that it has read and agrees to the terms and conditions of this RFP as it relates to the services being proposed. Hinkle & Company, PC also represents that the proposal submitted from us will remain in effect for a period of ninety (90) days after the closing date.

Commitment to Governmental Auditing

Hinkle & Company, PC is committed to Governmental Auditing. We provide services to more Oklahoma Colleges and Universities, Government Authorities, and Cities than most other CPA firms.

Involvement/Contact with Oversight Agencies

Hinkle & Company, PC has a rich history of involvement with GASB and FASB representatives, Office of Inspector General (OIG), Internal Revenue Service, Department of Education review teams in Dallas, Chicago & Seattle, on behalf of clients. We are active members of the AICPA - GAQC and participate in regular webinars which provide updates on standards by GASB & Uniform Guidance.

Part II: Terms and Conditions (Continued)

Independence of Principals & Training Opportunities

Hinkle & Company, PC acknowledges there are no known conflicts of interest and affirms it is independent of the City of Coweta. We will also provide your staff with regular updates on professional standards through our other sources as changes occur. We will provide your accounting department with access to our CCH accounting research database.

Peer Review

Our most recent peer review report is an unqualified report and is attached hereto as Exhibit 2. We have also had Quality Control Reviews (QCRs) by the U.S. Department of Education (ED) Office of Inspector General (OIG), also referred to as ED-OIG, covering both for-profit post-secondary schools subject to the SFA Audit Guide and non-profit college and universities subject to OMB Circular A-133. Both QCRs found no reporting or performance issues. Every quality review Hinkle & Company, PC has been associated with has reflected only the highest standard of audit excellence.

CPE Requirements

Each of our CPAs obtains on average 50 - 60 hours of annual continuing professional education. This is up to 50% more than Oklahoma state law requires. Included in those hours are the required hours of Government Auditing Standards education required by Uniform Guidance. Finally, our entire audit supervisory team has attended a continuing professional education program taught by the U.S. Department of Education specifically for CPAs auditing federal student financial aid programs under the student financial aid Audit Guide and the Uniform Guidance.

Cost Accounting

Hinkle & Company, PC has experience and knowledge of the Cost Accounting Standards and Disclosure Statements through the services we have provided to our clients. This is evidenced by the services we have provided to Oklahoma colleges and universities with assistance in the preparation of their indirect cost percentage.

Part II: Terms and Conditions (Continued)

Breadth of Knowledge – Uniform Guidance

Hinkle & Company, PC possess a wide range of knowledge and experience in Uniform Guidance compliance audits, should the City have the need in the future years. Personnel assigned to the engagement have met or exceeded the CPE requirements for Uniform Guidance audits and have been an in-charge on similar City engagements.

Investigative Actions

Hinkle & Company, PC does not have any investigations or actions against our firm or against any individual employed by our firm by any law enforcement or regulatory agency in the past 10 years.

Proposed Fee

Hinkle & Company, PC fees proposed for the audit are disclosed in Exhibit 3.

Completion of Audits

Hinkle & Company, PC acknowledges that it will complete the audit pursuant to the timelines as it relates to the audit of this RFP.

Equal Employment Opportunity Requirement

Hinkle & Company, PC complies with Equal Employment Opportunity requirements as stipulated in Executive Order 11246 and Executive Order 11375 and all subsequent amendments thereto and superseding orders.

Compliance with Taxes, Licenses and Permits

Hinkle & Company, PC acknowledges that it will comply with all laws, regulations on taxes, licenses and permits as it relates to the RFP.

Client References

Hinkle & Company, PC provides our client references and is located at Exhibit 1.

Part III: Objectives and Requirements – General Purpose Financial Audits

Objectives

This section is our understanding and response to the objective and requirements set forth in the request for proposal. We list our understanding of your needs and our commitment to meeting those needs. We have also provided information relevant to this RFP, about Hinkle & Company, PC and specifically addressing why we are the best qualified firm to be selected as the external auditor to satisfy the City's objectives; because of the general-purpose financial audit.

- To determine that management assertions regarding economic actions and events embodied in the financial statements are verifiable, properly classified and disclosed.
- To determine the extent to which management assertions conform to established criteria, standards, rules, regulations, and statutes of the State of Oklahoma.
- To communicate to the City the auditor's conclusions, called an auditor's report or opinion, as to the fairness with which the City's financial statements present Net Positions as of June 30 and the Revenues, Expenses, and Changes in Net Positions and the Statement of Cash Flows for the years then ended in conformity with generally accepted accounting principles (GAAP).
- To communicate to the City the auditor's conclusions, called a management letter, regarding any existing weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to their attention, together with any recommendations for corrections or improvements.

Hinkle & Company, PC understands that Appropriate Institutional Officials will prepare a draft of the financial statements for the City of Coweta, including footnotes and other appropriate supporting documentation, in accordance with GAAP as of June 30 and for the year then ended for each of the fiscal years covered by this proposal.

Hinkle & Company, PC will provide, at least three weeks prior to the beginning of the interim and year-end audit field work, to the Vice President for Business Affairs their requirements and schedule an entry interview. Hinkle & Company, PC understands that the City will make available all required facilities and staff as possible or feasible to assist with the audit engagement as appropriate and necessary so long as the independence and integrity of the auditing firm is in no way compromised. Hinkle & Company, PC will provide the estimated number of field hours anticipated with this proposal and will furnish the actual number of field hours at the completion of the audit.

Part III: Objectives and Requirements – General Purpose Financial Audits (Continued)

Requirements

Hinkle & Company, PC shall perform the financial audits in accordance with generally accepted auditing standards (GAAS) as of June 30 and for the years then ended for the City. We shall determine whether the financial statements of the City present fairly the Net Position as of June 30 and the Revenues, Expenses, and Changes in Net Positions and Cash Flows for the years then ended in conformity with generally accepted accounting principles (GAAP). The financial audits shall include all accounts of the City.

Our auditor's report or opinion will address the fairness with which the City's financial statements present fairly its Net Position as of June 30 and the Revenues, Expenses, and Changes in Position and Cash Flows for the year then ended in conformity with generally accepted accounting principles (GAAP). Additionally, our auditor's report or opinion will indicate that supplemental information, if any, is included as a part of the basic financial statements, and that it is fairly stated in all material respects in relation to the basic financial statements.

The audited financial statements will consist of net position as of June 30 and the related statements of revenue and expenses, and changes in net position and the statements of cash flows (direct method) for the year then ended, and other statements as may be required for conformity with GAAP. For financial reporting purposes, the City is considered a special-purpose government engaged only in business-type activities as defined in GASB 34/35. Our audit report will include the MD&A and note the City is required to include/provide the Management Discussion and Analysis.

Hinkle & Company, PC will provide a management letter identifying any existing weaknesses in accounting, fiscal procedures, or internal control, and any other matters that may come to our attention, together with any recommendations for corrections or improvements.

Hinkle & Company, PC will provide the requested number of copies of the audit report and management letter as well as an electronic version, in PDF format, of the audited financial statements.

Hinkle & Company, PC will meet weekly with appropriate institutional management and the Vice President for Business Affairs or his designee to review the status of the audits.

Part III: Objectives and Requirements – General Purpose Financial Audits (Continued)

At the conclusion of the audit fieldwork, we will conduct an exit interview that will be scheduled with the Vice President for Business Affairs and related parties to assure that all parties to the audit are aware of any findings prior to the printing of reports.

At the conclusion of the audit, we will meet with the Audit Committee of the City Council, the City's Mayor, and chosen administrative representatives to review the audit reports, the management letters or other comments or suggestions, and any other findings. We will also report findings of material weaknesses, qualifications of the auditor's reports, defalcations, or report lack of such findings, and we shall communicate them in writing to the City, the State Auditor and Inspector, and the Office of State Finance. These written communications shall include any responses or other comments, which the Mayor has included.

To enhance the effectiveness of the City's accounting staff, Hinkle & Company, PC shall also; 1) provide current information on prevailing industry practices through mailings of technical material and other publications as appropriate; 2) invite members of the accounting staff to participate in the firm's professional development seminars, and 3) provide any other assistance that would further train and develop the institutional accounting staff.

Hinkle & Company, PC will provide separate fees for additional optional services to address any areas of special emphasis as defined by the City. We understand the terms and conditions of this requested service and our fees shall be included in the attached fee schedule.

Part III: Objectives and Requirements – General Purpose Financial Audits (Continued)

Hinkle & Company, PC will retain all workpapers and reports for a period of three (3) years from the date of the auditors' report, unless notified otherwise in writing by the City. The work papers shall be made available upon request to the City following completion of the audit.

Specific Engagement Approach

Electronic Audit Environment

Hinkle & Company, PC uses the most advanced audit technology available. This includes a fully electronic audit environment. We use CCH ProSystemfx Engagement software for our trial balance/financial statement reporting as well as our file structure functions. We use the Knowledge Coach software for our audit programs and documenting our audit plan. Both software programs are supported by Wolters Kluwer, and CCH. In the near future we will be incorporating the TeamMate Data Analytics software which will take our auditing approach to the next level.

We will structure our audit process such that we will provide you with a list of schedules and documents that we would like to have during the audit. We then provide encrypted access to Axxess Portal and permit you to deposit schedules and support documentation as you prepare them.

We will perform basic procedures in our office, including the selection of samples and individual transactions to audit. This provides you with many opportunities to accumulate the supporting documentation before we arrive in your offices. This increases audit efficiency and decreases the interruptions in your workload.

Specific Engagement Approach (Continued)

Pre-Engagement Planning

We plan to start our audit by first meeting with each of the City's personnel in June to discuss any concerns management may have for which we would tailor our audit procedures. At this meeting, we plan to accomplish the following:

- Finalize the calendar with respect to the timing of fieldwork, to best fit your staff and their schedules.
- Discuss the various sources of City information we will utilize during the audit, including schedules that the City staff prepare in their normal duties as well as any additional schedules and details that could easily be prepared to assist in our audit process. This information may include:
 - Copies of the City's organizational chart, chart of accounts, various account reconciliations, roll-forward schedules, and any other information available to support account balances.
 - Bond and certification of participation documentation and schedules.
 - Pension plan documentation and reports.
 - Access to original source documents, such as invoices, cash receipts, sales tax reports/filings and bank statements.

We expect to provide the City with a detailed list of all schedules and other items that the City staff will prepare for our use during the audit, commonly referred to as information prepared by clients (PBCs).

- Discuss other information we will gather during the audit process such as our understanding of the accounting systems and processes.
- Discuss both the implementation of new accounting pronouncements that will be effective during the year under audit, as well as how the City is progressing through the actual implementation.
- Discuss any changes in personnel, operations, or policy matters that might affect the financial reporting or audit process. Items that might arise in this meeting include new bond issues during the year, construction in progress, changes in software, changes to federal award programs and similar topics.
- Discuss the City's federal awards, if any, for the current year and whether any significant changes have occurred from the prior year to determine major federal awards that will be subject to testing during the audit. We will invite the City's input as to whether management has any concerns regarding specific federal awards, (i.e., CARES ACT) and adjust our testing to include your input in our determination of which Type A and Type B awards will be tested as major programs, if any.

Specific Engagement Approach (Continued)

Pre-Engagement Planning (Continued)

Kirk Vanderslice will conduct the Pre-Engagement Planning meeting. At the conclusion of these meetings, the City will know the specific dates for interim and final fieldwork, the dates we will conduct an exit conference for both our interim and final fieldwork, the date we expect to provide a financial statement draft and the date we anticipate to issue our opinions, as well as the audit schedules City staff will be expected to produce.

Engagement Planning

During our engagement planning segment of the audit, we will obtain year end trial balances and the PBCs as agreed upon during the Pre-Engagement Planning meeting. We would like to receive as much of this information electronically as possible. We work in an electronic audit environment where all our audit workpapers and audit programs are electronic and digitally stored. We will build our audit file with the trial balance and audit schedules obtained from the City during this time.

We will then make our audit selections in as many audit areas as possible and accumulate questions regarding the schedules provided to us. We will communicate these selections and questions electronically before our final fieldwork begins so that you can adequately plan for our final fieldwork.

Engagement planning will be conducted in our offices, and we expect this process to occur during early August, or as soon as trial balances and audit schedules are available to us.

At the conclusion of this segment, you will know the testing samples we intend to examine so staff can pull the appropriate documentation. The City will also know the major questions we have regarding audit schedules and fluctuation analysis so that you can research the answers. We will also communicate to you any additional information we will need to complete our audit procedures.

Final Fieldwork

During final fieldwork, we will examine supporting documentation on the testing items we selected in the previous segment and obtain answers to our questions. We will address any further audit items that may arise during this segment, so that when final fieldwork ends, our audit procedures are finished, and our audit file will be complete.

Specific Engagement Approach (Continued)

Final Fieldwork (Continued)

The Firm's management team will conduct their review of audit documentation in the City's offices during final fieldwork, so that any issues that arise can be easily communicated and quickly resolved. One of the most common complaints we hear from new clients is the gap in time between final fieldwork and final audit review and the resulting communication issues and surprises by the client. We strive to increase communication during fieldwork and eliminate surprises by completing our primary workpaper review during final fieldwork.

Because our primary workpaper review is completed during final fieldwork, we will be able to prepare draft financial statements at the conclusion of the final fieldwork. Also, during this time, we will have an exit conference with City management that will include a discussion of our audit process, the results of our audit work and summaries of any management comments (including significant deficiencies, material weaknesses, or issues of non-compliance for federal awards).

GASB Pronouncements

We will assist you in the implementation of any new GASB pronouncements. As previously mentioned, the Firm intends to be an additional resource for the City and its accounting personnel.

Audit Presentation

We will attend meetings requested by the City to present the final Audit Reports to the Audit Committee and/or the City Council. We will meet as needed with any of the City staff prior to the City Council meeting to outline our presentation. You will know exactly what we intend to present to the City Council prior to the actual presentation.

Engagement Team

We have selected an audit team that we believe will be effective and efficient for the audit. The detailed assignment of our staffing plan is below. We have included summarized biographies of significant Firm members later in this proposal.

Jim Hinkle – Managing Partner

Jim is our Managing Partner and will oversee the engagement to ensure you receive the highest level of service from both a quality and personalized service perspective. Jim has over 35 years of experience working with governmental entities under GASB accounting standards.

Kirk Vanderslice – Audit Partner

Kirk is our Tulsa practice Audit Partner. Mr. Vanderslice has been deeply involved in several audits of Colleges and Universities, including the Regional University System of Oklahoma and Oklahoma A & M schools, INCOG, and other governmental entities. Kirk has over 20 years of experience working with governmental entities under GASB accounting standards. He will be responsible for the audit engagement.

Ron Johnson – Audit Senior

Ron has been with Hinkle & Company, PC since 2018. During this tenure, Ron has worked on audits of governmental entities including City of Claremore, INCOG, and Town of Slick. Ron has attended specific government training at this year's OSCPAs Governmental Conference to keep up to date with governmental standards for many years.

Engagement Team (Continued)

James D. Hinkle, CPA/ABV, CVA, CMAP, MAFF, CFF
Managing Partner



(T) (918) 492-3388
(F) (918) 492-4443

jim@hinklecpas.com

Engagement Responsibility: Jim will be the Engagement Partner and have responsibility for communication with management and the primary reviewer of all audit work.

Education: B.S. Accounting and Business Administration, Kansas University, Lawrence, Kansas.

Current Responsibilities: Managing Partner in the public accounting Firm of Hinkle & Company, PC.

Other Related Training/Education: Certified Public Accountant in the States of Oklahoma, Colorado, California, Arkansas, Kansas, and Missouri. Member of the American Institute of CPAs and the Oklahoma Society of CPAs and the Colorado Society of CPAs.

Professional Experience: Jim has over 35 years of experience with national public accounting firms and Hinkle & Company, PC.

Jim spent 13 years with Baird, Kurtz & Dobson in Kansas City and Tulsa. During this time, he was one of two members who taught Single Audits in internal CPE classes. For two years, Jim left public accounting and managed a \$20 million sales organization who was a previous BKD client.

In 1997, Mr. Hinkle began Hinkle & Company, PC and built a full-service CPA Firm that provides audits, income tax and bookkeeping services to clients throughout the Midwest. Hinkle & Company, PC is a regional Firm with offices in Tulsa, Oklahoma and Englewood, Colorado.

Engagement Team (Continued)

Kirk Vanderslice, CPA **Partner and Accounting and Audit Director**

(T) (918) 492-3388
(F) (918) 492-4443

kirk@hinklecpas.com



Kirk joined Hinkle & Company, PC in September 2017 as Partner and Accounting & Audit Director of the Tulsa office. He brings to your organization:

- A wide range and in-depth experience in supervising and performing non-profit, commercial, governmental, and service organizations audits, reviews, and compilations.
- A member of the American Institute of Certified Public Accountants and Oklahoma Society of Certified Public Accountants.
- Up to date experience with Government Auditing Standards and the Uniform Guidance.
- Experience with staying apprised and up to date on new accounting standards from the FASB.

After spending 18 years working with another local CPA firm, Kirk is proud to have joined Hinkle & Company, PC. Kirk is a local Tulsan, graduating from Jenks High School. He received his Accounting degree from the University of Kansas. Kirk is active in the community and currently serves as the Treasurer of Fab Lab Tulsa.

Engagement Team (Continued)

Ron Johnson
Audit In-Charge

ron@hinklecpas.com

(T) (918) 492-3388

(F) (918) 492-4443



Ron graduated from Northeastern State University in 1999 with a BA in Marketing. He then completed his MBA from Southern Nazarene University in 2007. He has over 10 years' experience in accounting performing audits for multiple industries.

Ron is the in-charge auditor for many of our non-profits and governmental entities including municipalities and universities. He has completed several single-audits and adheres to Yellow Book CPE requirements. Ron worked in hospitality and customer service-oriented employment before becoming an auditor and strives to have a good, working relationship with our clients.

Ron is married and has two daughters, Ryan, and RayLynn. In his spare time, Ron enjoys spending time with his family, going to the gym, and spending time in the water, whether it be at a lake, beach, or pool.

Firm Acknowledgements

Hinkle & Company, PC assures they are an Equal Opportunity Employer, a provider of services and/or assistance and in compliance with the 1964 Civil Rights Act, Title IX of Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, as amended and Executive Orders 11246 and 11375.

Hinkle & Company, PC assures compliance with the American with Disabilities Act of 1990 and all amendments and requirements imposed by the regulations issued pursuant to this act.

Jim Hinkle assures he and all CPAs assigned to this engagement are licensed CPAs within the State of Oklahoma and are allowed to conduct governmental audits.

Hinkle & Company, PC acknowledges there are no known conflicts of interest and affirms it is independent of the City.

Hinkle & Company, PC shall conduct the annual audits in accordance with Auditing Standards Generally Accepted in the United States of America; Government Auditing Standards for financial audits as set forth by the Comptroller General of the United States.

Hinkle & Company, PC certifies that it does not, and will not, during the performance of the contract, employ illegal alien workers or otherwise violate the provisions of the Federal Immigration Reform and Control Act of 1986.

Hinkle & Company, PC certifies and agrees that no gratuities, kickbacks, or contingency fees were paid in connection with this contract, nor were any fees, commissions, gifts, or other considerations made contingent upon the award of this contract.

Hinkle & Company, PC agrees and warrants that services performed in response to this invitation shall conform to the standards declared by the U.S. City of Labor under the Occupational Safety and Health Act of 1970 (OSHA).

Fees

Fee Information

Our fees, as shown in Exhibit 3, are based upon receiving a high level of assistance from each of the City's Accounting staff. This includes, but is not limited to, closing of the general ledger, including the posting of all closing entries, working trial balance, preparation of various schedules supporting the footnotes, supporting documentation and preparation of the initial draft of the financial statements. The fees are inclusive of all out-of-pocket costs, including travel, related travel expenses, copies, and postage.

Fees (Continued)

Upon retention of the Firm's services for the 2025 year-end audit, there will be no upfront fees for building files or gaining an understanding of each of the City's internal controls; we view this engagement as an on-going investment for building a future relationship with the City.

If any changes in audit requirements occur during the term of our engagement that requires additional time and procedures, we will notify the City prior to the beginning of that audit year. We will provide the City with an estimate of the effect of those changes on the agreed upon fee.

Exhibits Summary

Attached are the following exhibits and required attachments which are considered an integral part of this proposal.

Exhibit 1	Client References
Exhibit 2	Peer Review Report
Exhibit 3	Fee Schedule

Summary

We would like to thank you for the opportunity to consider Hinkle & Company, PC to provide financial auditing services to the City of Coweta and to allow us to share details about our company. We are confident our successful history in the completion of audits of governmental agencies and Colleges and Universities, has demonstrated that we possess the qualifications, competence, and capacity to satisfy the requirements for the City's audit, on time and on budget. If you have any questions, we invite you to please contact us. We are elated about submitting this proposal and we are asking for the opportunity to provide you with professional audit and compliance services. Thank you!


Exhibit 1 – Client References

<u>Organization Name/Audit type</u>	<u>Contact</u>	<u>Telephone</u>
Indian Nations Council of Governments (INCOG)	Mr. Rich Brierre Executive Director rbrierre@incog.org	(918) 584-7526
City of Claremore	Mr. John Feary City Manager citymanager@claremore.com	(918) 341-1325
City of Glenpool	Mr. David Tillotson City Manager DTillotson@cityofglenpool.com	(918) 322-5409
Tulsa County Criminal Justice Authority & Tulsa County Industrial Authority	Mrs. Jenn Wynn Pottorf Financial Services Director jpottorf@tulsacounty.org	(918) 596-5208
Tulsa Health Department	Mrs. Jumao Wang Chief Financial Officer jwang@tulsa-health.org	(918) 595-4275


Exhibit 2



Finley & Cook, PLLC 

405-878-7300 

Finley-Cook.com 

1421 East 45th Street 
Shawnee, OK 74804

Report on the Firm's System of Quality Control

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Hinkle & Company, PC (the "firm") in effect for the year ended September 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Partners of Hinkle & Company, PC and
the Peer Review Committee of the Oklahoma Society of CPAs
Page -2-

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Hinkle & Company, PC in effect for the year ended September 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Hinkle & Company, PC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Finley & Cook, PLLC". The signature is written in a cursive, flowing style.

Shawnee, Oklahoma
August 30, 2023

Exhibit 3 - Fee Schedule

5 Year Fee Estimate Schedule

<u>Year</u>	<u>Financial Audit</u>	<u>Single Audit, If Applicable *</u>
2025	\$ 29,000	\$ 5,500
2026	\$ 29,000	\$ 5,500
2027	\$ 30,000	\$ 6,500

* - Estimate of single audit based on one major program. If additional major programs required, an additional \$4,500 2per major program will be estimated.



**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: PWA / Wastewater Department Contact: JON BATES Date: 5/27/25

Items Requested to be Surplused: FMC/ BEAN PUMP

ID/Asset Tag Number: SREIAL# 1095

<u>PROPERTY DESCRIPTION</u> FMC/ BEAN PUMP MANUFACTURED FOR SEWER EQUIPMENT OF AMERICA PART# 40721.00.TX SERIAL 1095	<u>CONDITION</u> <input type="checkbox"/> Excellent <input type="checkbox"/> Good <input checked="" type="checkbox"/> Fair <input type="checkbox"/> Poor	<u>DATE PUCHASED</u>	<u>Approximate Current Value</u> 250.00
		<u>PURCHASE PRICE</u>	

Reason for being surplused:
NO KNOWLEDGE OF WHAT IT FITS OR CONDITION

Has it been offered for transfer to another Department within the City: Yes No

Has it been offered for transfer to another agency within the State: Yes No If so, to whom:

Name of agency:

Sold for scrap metal: Yes No If yes, to whom:

Amount received:

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes No

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes No Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus:

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____

Revised 12/1/20

**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: PWA/Water Department Contact: JON BATES Date: 5/27/25

Items Requested to be Surplused: BACKHOE TOOTHED BUCKET

ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	Approximate Current Value
BUCKET FOR DIGGING FITS BACKHOE/EXCAVATOR	<input type="checkbox"/> Excellent <input type="checkbox"/> Good <input checked="" type="checkbox"/> Fair <input type="checkbox"/> Poor		150.00
		PURCHASE PRICE	

Reason for being surplused:
DOES'NT FIT OUR CURRENT EQUIPMENT

Has it been offered for transfer to another Department within the City: Yes No

Has it been offered for transfer to another agency within the State: Yes No If so, to whom:

Name of agency: _____

Sold for scrap metal: Yes No If yes, to whom: _____

Amount received: _____

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes No

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes No Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus: _____

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____

Revised 12/1/20

**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: PWA | water Department Contact: JON BATES Date: 5/27/25

Items Requested to be Surplused: BACKHOE TOOTHED BUCKET

ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	Approximate Current Value
BUCKET FOR DIGGING FITS BACKHOE/EXCAVATOR	<input type="checkbox"/> Excellent <input type="checkbox"/> Good <input checked="" type="checkbox"/> Fair <input type="checkbox"/> Poor		150.00
		PURCHASE PRICE	

Reason for being surplused:
DOES'NT FIT OUR CURRENT EQUIPMENT

Has it been offered for transfer to another Department within the City: Yes No

Has it been offered for transfer to another agency within the State: Yes No If so, to whom:

Name of agency: _____

Sold for scrap metal: Yes No If yes, to whom: _____

Amount received: _____

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes No

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes No Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus: _____

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____

**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: PWA 033/034 Department Contact: JON BATES Date: 5/27/25

Items Requested to be Surplused: 2011 F750 DUMP TRUCK VIN 3FRPF7FA2BV595257

ID/Asset Tag Number: 11-5257

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	Approximate Current Value
2011 F750 DUMP TRUCK SALT DOG SPREADER SERIAL # 0003927 MODEL #14510F570121	<input type="checkbox"/> Excellent <input type="checkbox"/> Good <input checked="" type="checkbox"/> Fair <input type="checkbox"/> Poor	<u>4/30/2017</u> <hr/> PURCHASE PRICE <u>\$23,800⁰⁰</u>	<u>\$10,000</u>

Reason for being surplused:
NEEDS NEW BCM AND HARNESSS

Has it been offered for transfer to another Department within the City: Yes No

Has it been offered for transfer to another agency within the State: Yes No If so, to whom:

Name of agency:

Sold for scrap metal: Yes No If yes, to whom:

Amount received:

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes No

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes No Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus:

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____



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

Memorandum

To: Honorable PWA Chairman and Trustees
From: Julie A. Casteen, Trust Manager
Re: **RESOLUTION 2025-13 ON FY26 BUDGET ADOPTION**
Date: June 2, 2025

BACKGROUND

Pursuant to Title 60 O.S. § 176, the Coweta Public Works Authority is required to submit a financial plan each year to its beneficiary, the City of Coweta. The financial plan is incorporated into the budget document for the City and its related trusts.

STAFF RECOMMENDATION

Staff recommends the adoption of the FY26 Proposed Budget and Financial Plan.

ATTACHMENTS

1. 250602-Budget Reso 2025-13 PWA

RESOLUTION 2025-13

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY, COWETA, OKLAHOMA; ADOPTING THE BUDGET FOR THE COWETA PUBLIC WORKS AUTHORITY UTILITY SERVICES FUND, THE AMBULANCE SERVICE FUND, THE SEWER IMPROVEMENTS FUND, AND THE 1% SALES TAX FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026; AND PROVIDING FOR THE INVESTMENT OF THESE FUNDS.

WHEREAS, the Coweta Public Works Authority is required to submit a budget to its beneficiary, the City of Coweta, pursuant to Title 60 O.S. § 176; and

WHEREAS, the Trust Manager has submitted the budget for the Coweta Public Works Authority for the fiscal year ending June 30, 2026 (FY26) to the City Council of the City of Coweta consistent with the statutory requirements; and

WHEREAS, the budget has been formally presented to the Coweta Public Works Authority Board of Trustees; and

WHEREAS, a public hearing on the proposed budget 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 the proposed budget; and

WHEREAS, the proposed expenditures do not exceed the estimated revenues and appropriated fund balance for any fund; and

WHEREAS, revenues are classified separately by source and expenditures are departmentalized within each fund; and

WHEREAS, the Coweta Public Works Authority Board of Trustees has need throughout the fiscal year to amend its annual budget through supplemental appropriations, decreases in appropriations or appropriation transfers; and

WHEREAS, the Coweta Public Works Authority Board of Trustees have reviewed the proposed budget and are aware of the operations and projects planned for FY26.

NOW THEREFORE BE IT RESOLVED BY THE TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY THAT:

Section 1. The Proposed Budget reviewed during the budget public hearing is by this Resolution approved and adopted for FY26 for the following funds and amounts:

See the attached EXHIBIT A which is incorporated into this Resolution by reference.

Section 2. The Trust Manager, or the Trust Manager’s designee, may transfer funds from one account or object category to another within the same department or from department to department within the same fund, as well as, may make interfund transfers as provided in the FY26 Proposed Budget; provided that no expenditure may be incurred or made by any officer or employee which exceeds the fund balance for any fund, and further provided that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required.

Section 3. The Coweta Public Works Authority may amend this budget to make supplemental appropriations to any fund up to the amount of additional revenues which are available for current expenses for the fund due to:

- (1) Revenues received or to be received from sources not anticipated in the budget for FY26;
- (2) Revenues received or to be received from anticipated sources but in excess of the original FY26 budget estimates; or
- (3) Unexpended and unencumbered fund balances on hand at the end of the preceding fiscal year which had not been anticipated or appropriated in the budget.

Section 4. All supplemental appropriations, decreases in appropriations and interfund transfers must be approved by the Board of Trustees prior to implementation. Such proposed amendments shall be submitted to the Board of Trustees for action, on a properly completed Budget Amendment Form.

Section 5. The Trust Manager, or the Trust Manager’s designee, is granted the authority to transfer ownership of any materials, equipment or infrastructure purchased by the Coweta Public Works Authority that is intended for use by the City of Coweta or the Coweta Industrial Development Authority to those named entities.

Section 6. The Trust Manager, or the Trust Manager’s designee, is granted the authority and directed to invest and reinvest available funds on a continuing basis in United States Treasury Bills, savings accounts or certificates of deposit during the fiscal year ending June 30, 2026. Interest accrued from such investments shall be deposited in the Coweta Public Works Authority Utility Services Fund, the Ambulance Service Fund, the Sewer Improvements Fund, and the 1% Sales Tax Fund, or the fund from which the investment was made. All investments shall be in accordance with the law.

ADOPTED BY THE BOARD OF TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY ON THIS THIS 2ND DAY OF JUNE 2025.

Naomi Hogue, Chair

Approved as to form:

Patrick Boulden, Trust Attorney

ATTEST:

Marcie Kilgore, Secretary

RESOLUTION 2025-13

EXHIBIT A

**COWETA PUBLIC WORKS AUTHORITY
FY26 PROPOSED BUDGET**

	Coweta Public Works Authority Utility Services	Coweta Public Works Authority Ambulance Service	Coweta Public Works Authority Sewer Improvements	Coweta Public Works Authority 1% Sales Tax Fund	Total
REVENUES					
Charges for Services	\$ 5,121,000	\$ 1,223,388	\$ -	\$ -	\$ 6,344,388
Intergovernmental	-	-	-	-	-
Other Revenues	335,000	-	-	-	335,000
Investment Income	17,000	4,500	-	400,000	421,500
Debt Proceeds	-	-	-	-	-
Transfers In	7,602,446	312,000	1,481,524	4,147,599	13,543,569
Use of Fund Balance	2,152,728	-	-	-	2,152,728
Total Revenues	\$ 15,228,174	\$ 1,539,888	\$ 1,481,524	\$ 4,547,599	\$ 22,797,185
EXPENDITURES					
Water	\$ 1,477,291	\$ -	\$ -	\$ -	\$ 1,477,291
Sewer	542,730	-	-	-	542,730
Solid Waste	1,240,000	-	-	-	1,240,000
Administration	505,593	-	-	-	505,593
Finance	399,928	-	-	-	399,928
Non-Departmental	577,507	-	-	-	577,507
Capital Improvements	1,242,767	-	-	3,407,081	4,649,848
Debt Service	2,131,155	-	-	1,040,216	3,171,371
Ambulance Service	-	1,531,206	-	-	1,531,206
Transfer to Fund Balance	-	8,682	-	100,302	108,984
Transfers Out	7,091,203	-	-	-	7,091,203
Transfer to Reserves	20,000	-	-	-	20,000
Total Expenditures	\$ 15,228,174	\$ 1,539,888	\$ -	\$ 4,547,599	\$ 21,315,661
Net Change in Fund Balance	\$ (2,132,728)	\$ 8,682	\$ 1,481,524	\$ 100,302	\$ (542,220)
Beginning Net Assets	\$ 10,371,861	\$ 1,003,340	\$ (302,347)	\$ 6,618,509	\$ 17,691,363
Ending Net Assets	\$ 8,239,133	\$ 1,012,022	\$ 1,179,177	\$ 6,718,811	\$ 17,149,143



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

Memorandum

To: Honorable PWA Chairman and Trustees
From: Julie Casteen, City Manager
Re: **JOINT RESOLUTION 2025-15 MASTER FEE SCHEDULE**
Date: June 2, 2025

BACKGROUND

The City maintains a Master Fee Schedule that provides a single source listing of fees, utility rates, court fines and other charges for services. The proposed changes to the Master Fee Schedule in the upcoming FY26 fiscal year include a 3% increase in Utility rates, as well as increases to Ambulance rates, and other minor adjustments. In addition, commercial solid waste fees have been adjusted to be more equitable to the overall rate structure between residential and commercial customers. This change in commercial rates is the second in a planned three-year adjustment that began last year.

STAFF RECOMMENDATION

Staff recommends the adoption of Joint Resolution 2025-15.

ATTACHMENTS

1. 250602-Joint Reso 2025-015 Master Fee Schedule Update
2. Exhibit A - FY26 Master Fee Schedule

RESOLUTION 2025-15

A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA, THE BOARD OF TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY, AND THE BOARD OF TRUSTEES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY; ESTABLISHING A MASTER FEE SCHEDULE CONFIRMING AND MODIFYING FEES, FINES AND RATES CHARGED BY THE CITY OF COWETA, THE COWETA PUBLIC WORKS AUTHORITY, AND THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY.

WHEREAS, the Coweta City Council, the Board of Trustees of the Coweta Public Works Authority, and the Board of Trustees of the Coweta Industrial Development Authority as part of the budgeting process, have reviewed all fees charged by the City of Coweta, the Coweta Public Works Authority, and the Coweta Industrial Development Authority to ensure that appropriate fees and charges are in place; and

WHEREAS, in order to provide for sound financial planning for utility purposes, multi-year rates must be established, providing for minimal rate increases each year in order to avoid large, unexpected rate increases.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA, THE BOARD OF TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY, AND THE BOARD OF TRUSTEES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY THAT:

Section 1: The Master Fee Schedule attached to this resolution as Exhibit “A”, listing various fees, fines and rates, is established as the schedule of fees, fines or rates that shall be charged by the City of Coweta, Oklahoma upon the effective dates and for the specific services listed.

Section 2: A rolling utility rate plan has been established, with annual rate adjustments of 3% in each subsequent utility master fee schedule unless modified during the budgeting process.

Section 3: The City Manager of the City of Coweta is authorized to add any prior existing and unintentionally omitted fee, fine or rate to the attached Master Fee Schedule, until the next annual review, or to make temporary fee adjustments as special circumstances may warrant, ensuring that the City of Coweta will recover its expenses for services provided.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA, THE BOARD OF TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY, AND THE BOARD OF TRUSTEES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY ON THIS THIS 2ND DAY OF JUNE 2025.

Naomi Hogue
As Mayor of the City of Coweta,

As Chair of the Board of Trustees of the
Coweta Public Works Authority, and

As Chair of the Board of Trustees of the
Coweta Industrial Development
Authority

Approved as to form:

Patrick Boulden, Coweta City Attorney;
Attorney for the Coweta Public Works
Authority; and Attorney for the Coweta
Industrial Development Authority

ATTEST:

Marcy Kilgore, Coweta City Clerk
and Secretary for the Coweta Public Works Authority

ATTEST:

Harold Chance, Secretary for the
Coweta Industrial Development Authority



Master Fee Schedule Fiscal Year 2026

**Resolution 2025-15 “Exhibit A”
Adopted 6/2/2025**

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

	PAGE
AMBULANCE FEES	1
ALCOHOL LICENSE FEES	15
ANIMAL CONTROL FEES AND FINES	1
BUILDING PERMIT FEES	1-3
CEMETERY FEES	3
COPY, FAX AND SCANNING FEES	3
COURT FINES AND FEES	4-11
FIRE DEPARTMENT FEES	12
FLOODPLAIN MANAGEMENT FEES	12
INDUSTRIAL WASTE DISCHARGE FEES	12-13
KIOSK SIGN RENTAL	13
LIBRARY FEES	13
LICENSES AND PERMITS	14
PLANNING AND ZONING	16-17
SEPTIC WASTE DISPOSAL FEES	21
SPECIAL EVENT FEES	14
MISCELLANEOUS FEES	17
TAP FEES	20
UTILITY FEES	18-21

AMBULANCE FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
BLS Emergent 911	\$1,275.00	\$1,300.00
BLS Non-Emergent 911	\$1,025.00	\$1,050.00
ALS Level 1 Emergent 911	\$1,820.00	\$1,875.00
ALS Level 1 Non-Emergent 911	\$1,185.00	\$1,215.00
ALS Level 2 Emergent 911	\$2,000.00	\$2,050.00
Specialty Care Transports	\$2,000.00	\$2,050.00
Ambulance Stand-by Fee	\$800.00 Per Hour Billed in 15 Minute Increments	\$800.00 Per Hour Billed in 15 Minute Increments
Mileage Fee for Ambulance Run	\$18.90 per mile	\$18.90 per mile
ANIMAL CONTROL FEES/FINES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Dog/Cat License	\$5.00 Annually	\$5.00 Annually
Impound Fee/Dog or Cat	\$7.50 Per Day	\$7.50 Per Day
Impound Fee/Other Than Dog or Cat	Actual Expenses Incurred as Determined by City Manager	Actual Expenses Incurred as Determined by City Manager
Violation - First Offense	\$25.00 + Court costs	\$25.00 + Court costs
Violation - Second Offense	\$50.00 + Court Costs	\$50.00 + Court Costs
Violation - Third Offense	\$500.00 + Court Costs	\$500.00 + Court Costs
BUILDING PERMIT FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
New Residential & Multi-Family	\$250.00 Plan Check Fee +\$.22 Per Sq. Ft. + Park & Rec. Fee	\$250.00 Plan Check Fee +\$.22 Per Sq. Ft. + Park & Rec. Fee
New Commercial	\$500.00 Plan Check Fee Plus 0.4% of Valuation < \$1 million Plus 0.2% of Valuation for Everything Over \$1 million	\$500.00 Plan Check Fee Plus 0.4% of Valuation < \$1 million Plus 0.2% of Valuation for Everything Over \$1 million
Revocable Permit (Private Improvements in the Public ROW)	\$100.00 Plan Check Fee + \$50.00 For Each Inspection	\$100.00 Plan Check Fee + \$50.00 For Each Inspection
Residential Remodel	\$0.15 Per Sq. Ft. + \$50.00 For Each Inspection	\$0.15 Per Sq. Ft. + \$50.00 For Each Inspection
Commercial Remodel	\$115.00 Plan Check Fee + \$50.00 For Each Inspection	\$115.00 Plan Check Fee + \$50.00 For Each Inspection
Accessory Buildings	\$75.00 where no utilities or inspections are necessary	\$75.00 where no utilities or inspections are necessary
Electrical, Framing, Plumbing, Gas, Mechanical, Fire Alarm or Fire Sprinkler Inspection	\$50.00 Per Inspection + \$75.00 for each reinspection	\$50.00 Per Inspection + \$75.00 for each reinspection

BUILDING PERMIT FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Driveway Permit	\$50.00 except lots platted after 7/1/22	\$50.00 except lots platted after 7/1/22
Specific Use Permits	\$100.00 + Advertising, Postage and Sign Fee	\$100.00 + Advertising, Postage and Sign Fee
Site Plan Review	\$100.00	\$100.00
Zoning Public Notice Sign Posting	\$50.00	\$50.00
Occupancy Permit (Fire Marshal Inspection)	\$50.00 Per Inspection + \$75.00 for each reinspection	\$50.00 Per Inspection + \$75.00 for each reinspection
Driveway Permit	\$50.00 except lots platted after 7/1/22	\$50.00 except lots platted after 7/1/22
In-Ground Swimming Pool	\$75.00 (Includes All Inspections)	\$75.00 (Includes All Inspections)
General Permit – all permits not listed above	\$50.00 (\$75.00 for each reinspection)	\$50.00 (\$75.00 for each reinspection)
Construction Work requiring Permit or Signs Completed Without Permit	Double Permit Fee Amount + Inspection Fee not performed	Double Permit Fee Amount + Inspection Fee not performed
Oklahoma Uniform Building Code Commission Fee	\$4.50 For Each Building, Plumbing, Electrical, Mechanical and Fire Suppression System Construction Permit with \$4.00 remitted to the Oklahoma Uniform Building Code Revolving Fund and 50¢ to the City General Fund	\$4.50 For Each Building, Plumbing, Electrical, Mechanical and Fire Suppression System Construction Permit with \$4.00 remitted to the Oklahoma Uniform Building Code Revolving Fund and 50¢ to the City General Fund
Park and Recreation Fee:		
Single-Family Dwelling	\$ 50.00 + \$25.00 Per Bedroom	\$ 50.00 + \$25.00 Per Bedroom
Duplex Dwelling	\$150.00 + \$25.00 Per Bedroom	\$150.00 + \$25.00 Per Bedroom
Multi-Family Units	\$200.00 Per Dwelling Unit	\$200.00 Per Dwelling Unit
Mobile or Manufactured Homes	\$200.00 Per Lot or Space	\$200.00 Per Lot or Space
Commercial Facility	\$ 0.01 Per Sq. Ft. of Building	\$ 0.01 Per Sq. Ft. of Building
New Mobile Home Permits	\$100.00 (Includes All Inspections)	\$100.00 (Includes All Inspections)
Existing Mobile Home Inspection	\$25.00 Per Inspection	\$25.00 Per Inspection

MOVER'S/DEMO PERMIT FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Mover's Permit (Over-Sized Load)	\$25.00	\$25.00
Mover's Permit (building or structure)	\$100.00	\$100.00
Demolition of Building or Structure	\$50.00	\$50.00
CEMETERY FEES	FEE AS OF 7/1/2025	NEW FEE 7/1/2025
Cemetery Lot (Utility Customer)	\$1,000.00	\$1,100.00
Cemetery Lot (Non-Utility Customer)	\$2,500.00	\$2,600.00
Opening & Closing (Weekday)	\$600.00	\$600.00
Opening & Closing (Saturday and holidays)	\$1,000.00	\$1,200.00
Opening & Closing: Cremation	\$300.00	\$300.00
Opening & Closing: Cremation (Saturday and holidays)	\$600.00	\$600.00
Opening & Closing (after 4:00 pm)	Additional \$300.00	Additional \$400.00
Disinterment	\$600.00	\$600.00
Transfer fee	\$25.00	\$25.00
COPY/FAX/SCANNING FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Police Department Reports	\$0.25 Per Page	\$0.25 Per Page
All Other Copies	\$0.25 Per Page	\$0.25 Per Page
Documents in storage	\$20.00 Per Hour Search Fee	\$20.00 Per Hour Search Fee
Large Documents (Requiring at Least Thirty Minutes Staff Time)	\$20.00 Per Hour	\$20.00 Per Hour
Scanning of Documents	\$0.25 Per Page	\$0.25 Per Page
USB Flash Drive	New	\$5.00
Fax Transmissions/Local Area	\$1.00	\$1.00
Fax Transmissions/Long Distance	\$2.00	\$2.00
Faxes Received	\$0.50 Per Page	\$0.50 Per Page

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Allow Minor on Premises/ alcohol Sold for Consumption	\$270.00	\$270.00
Allow Passenger to Ride Outside of Vehicle	\$270.00	\$270.00
Altered Drivers License	\$270.00	\$270.00
Altered Tag	\$270.00	\$270.00
Animal not to be at Large - 1st Offense	\$95.00	\$95.00
Animal not to be at Large - 2nd Offense	\$120.00	\$120.00
Animal not to be at Large - 3rd Offense or More	\$570.00/Court Required	\$570.00/Court Required
Animal Nuisance	\$270.00	\$270.00
Animal Protection Other Acts Prohibited	\$270.00	\$270.00
Assault & Battery	\$570.00	\$570.00
Begging/pan Handling	\$270.00	\$270.00
Building Permit or Sign Permit Required	\$270.00	\$270.00
Business Use of Streets Prohibited	\$270.00	\$270.00
Careless Driving	\$270.00	\$270.00
Carrying Firearm under the Influence	\$570.00/Court Required	\$570.00/Court Required
Certain Animals Not to Be Kept in City	\$95.00	\$95.00
Child Restraint	\$75.00	\$75.00
Conspiracy to Commit Larceny	\$270.00	\$270.00
Consumption by Person under 21	\$270.00	\$270.00
Contributing to Delinquency of Minor	\$270.00	\$270.00
Creating a Public Nuisance	\$270.00	\$270.00
Cross over Safety Zone at Stop Light	\$270.00	\$270.00
Cruelty to Animal(s)	\$270.00	\$270.00
Curfew Violation	\$95.00	\$95.00
Cutting Corner to Avoid Traffic Device	\$130.00	\$130.00
D.L. Endorsement Required	\$270.00	\$270.00
Damage or Defacement of Traffic Control Device	\$270.00	\$270.00
Potentially Dangerous Dog	\$570.00/Court Required	\$570.00/Court Required
Dangerous Dog	\$570.00/Court Required	\$570.00/Court Required

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Defective Vehicle/equipment	\$270.00	\$270.00
Design Standards for off Street Parking where not code compliant	\$570.00	\$570.00
Destruction of Property	\$270.00	\$270.00
Disobey Order of Officer	\$270.00	\$270.00
Disobeyed Stop Light	\$130.00	\$130.00
Disobeyed Stop Sign	\$130.00	\$130.00
Distribute Tobacco Products Within 300' of Playground or School (First Offense)	\$170.00	\$170.00
Distribute Tobacco Products Within 300' of Playground or School (Second Offense)	\$270.00	\$270.00
Destruction of Evidence	\$570.00	\$570.00
Disturbing the Peace	\$130.00/Court Required	\$130.00/Court Required
Dog(s) or Cat(s) to be Vaccinated	\$270.00	\$270.00
Door-to-door Sales Prohibited	\$270.00	\$270.00
Drivers View Obstructed	\$270.00	\$270.00
Driving in Manner Not Proper	\$270.00	\$270.00
Driving on Roadways with Lanes Marked for Traffic/driving on Shoulder	\$270.00	\$270.00
Driving under Suspension	\$570.00/Court Required	\$570.00/Court Required
Driving Wrong Way on One Way Street	\$270.00	\$270.00
Duty Upon Striking Fixtures Upon a Roadway	\$570.00/Court Required	\$570.00/Court Required
Eluding an Officer	\$570.00/Court Required	\$570.00/Court Required
Embezzlement	\$270.00/Court Required	\$270.00/Court Required
Embezzlement of Leased or Rented Property	\$270.00/Court Required	\$270.00/Court Required
Excessive Acceleration	\$130.00	\$130.00
Expired Tag or No Tag	\$170.00	\$170.00
Failure to Carry Bill of Sale	\$270.00	\$270.00
Failure to Change Address on Driver's License	\$270.00	\$270.00
Failure to Dim Headlights	\$270.00	\$270.00
Failure to Display Lighted Lamps	\$270.00	\$270.00

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Failure to Exercise Due Care Drivers to Exercise Due Care	\$270.00	\$270.00
Failure to Move to Non-Adjacent Lane When Passing Stationary Emergency Vehicle	\$270.00	\$270.00
Failure to Obey Traffic Control Devices	\$130.00	\$130.00
Failure to Obtain Occupation License	\$270.00	\$270.00
Failure to Obtain Plumbing Permit	\$270.00	\$270.00
Failure to Obtain Mechanical Permit	\$270.00	\$270.00
Failure to Obtain All Trades Inspection	\$270.00	\$270.00
Failure to Secure Load	\$270.00	\$270.00
Failure to Signal	\$130.00	\$130.00
Failure to Stop at Railroad Crossing	\$270.00	\$270.00
Failure to Surrender Suspended D.L.	\$270.00	\$270.00
Failure to Use Seat Belt	\$20.00	\$20.00
Failure to Yield	\$170.00	\$170.00
Failure to Yield to Emergency Vehicle	\$170.00	\$170.00
Failure to Yield to Funeral Procession	\$170.00	\$170.00
Failure to Yield to Railroad Crossing	\$170.00	\$170.00
Failure to Yield/school Zone Cross Walk	\$570.00	\$570.00
False Alarms	\$270.00	\$270.00
False Reports of Crime	\$570.00	\$570.00
False Representation to an Officer	\$570.00/Court Required	\$570.00/Court Required
Following too Closely	\$170.00	\$170.00
Forged Proof of Security Verification	\$270.00	\$270.00
Go Around Railroad Crossing Gate	\$270.00	\$270.00
Harmful Deception	\$570.00/Court Required	\$570.00/Court Required
Headgear Required	\$270.00	\$270.00
House Moving Permit Required	\$270.00	\$270.00
Ignition Interlock Device	\$570.00/Court Required	\$570.00/Court Required
Illegal Dumping	\$270.00	\$270.00
Illegal Exhaust	\$270.00	\$270.00

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Illegal Parking	\$130.00	\$130.00
Illegal Parking on Right of Way	\$130.00	\$130.00
Illegal U Turn to Park	\$130.00	\$130.00
Impeding Flow of Traffic	\$130.00	\$130.00
Improper Backing	\$130.00	\$130.00
Improper Display of Lights	\$130.00	\$130.00
Improper Display of Tag	\$130.00	\$130.00
Improper Lane Use or Lane Change	\$130.00	\$130.00
Improper Tag/Blocked Tag	\$130.00	\$130.00
Improper Turn	\$130.00	\$130.00
Improper/unsafe U Turn	\$130.00	\$130.00
Inattentive Driving	\$270.00	\$270.00
Indecent Exposure	\$270.00	\$270.00
Insulting Signs, Language, Literature	\$270.00	\$270.00
Interference with Emergency Telephone Calls	\$570.00/Court Required	\$570.00/Court Required
Interfere with Officers Duties	\$270.00	\$270.00
Intimidation or Harassment	\$270.00	\$270.00
Itinerant Vender License Required	\$270.00	\$270.00
Joyride	\$270.00	\$270.00
Larceny of Utilities	\$270.00/Court Required	\$270.00/Court Required
Leaving Scene of Accident	\$270.00	\$270.00
Left of Center	\$130.00	\$130.00
Littering	\$270.00	\$270.00
Littering from Vehicle	\$270.00	\$270.00
Loud Sound Amplification	\$270.00	\$270.00
Loud Unnecessary Noise Prohibited	\$270.00	\$270.00
Maliciously Defacing Property of Another	\$270.00	\$270.00
Minor in Possession of Tobacco Product	\$130.00	\$130.00
Minor Possession of Beer/liquor	\$170.00	\$170.00
Molesting Auto	\$270.00	\$270.00

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Mufflers/no Muffler or Defective Muffler	\$270.00	\$270.00
Negligent Parking	\$130.00	\$130.00
No Drivers License	\$370.00	\$370.00
No Insurance	\$320.00	\$320.00
No More than 3 Dogs Permitted	\$130.00	\$130.00
Nuisance Dog	\$270.00	\$270.00
Obscene, Threatening or Harassing Telephone Calls	\$270.00	\$270.00
Obstructed View of Vehicle Tag	\$130.00	\$130.00
Obstruction	\$270.00	\$270.00
Obstruction to Turning of Steering Control Obstruction to Turning	\$270.00	\$270.00
Obtaining Property by Trick or Deception	\$270.00	\$270.00
Off Road Vehicle on Street	\$270.00	\$270.00
Offenses Not Listed	\$270.00	\$270.00
Operate Vehicle Without License Decal	\$270.00	\$270.00
Operate Vehicle in Park Not in Parking Lot	\$270.00	\$270.00
Operating Vehicle W/o DL in Possession	\$270.00	\$270.00
Operating a Motor Vehicle at a Speed Greater than Posted Limit	\$270.00	\$270.00
Operating W/o City License	\$170.00	\$170.00
Owner Duty to Restrain Domestic Animals	\$270.00	\$270.00
Parking Handicap Zone	\$130.00	\$130.00
Parking on Railroad Right of Way	\$270.00	\$270.00
Parking Setbacks	\$570.00	\$570.00
Parking too Close to Fire Hydrant	\$270.00	\$270.00
Passing in No Passing Zone	\$270.00	\$270.00
Passing on Right	\$270.00	\$270.00
Passing School Bus While Loading or Unloading	\$570.00/Court Required	\$570.00/Court Required
Pedestrian Fail to Use Provided Crosswalk	\$130.00	\$130.00
Permit Juvenile to Violate Curfew	\$130.00	\$130.00
Permit Unlicensed Person to Drive	\$270.00	\$270.00

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Permitting Invitees under 21 to Consume Alcohol	\$270.00	\$270.00
Petit Larceny	\$570.00/Court Required	\$570.00/Court Required
Planning or Threatening Violent Act	\$570.00/Court Required	\$570.00/Court Required
Possession of Illegal Fireworks	\$130.00	\$130.00
Possession of Marijuana	\$475.00/Court Required	\$475.00/Court Required
Possession of Marijuana Without Tax Stamp	\$270.00/Court Required	\$270.00/Court Required
Possession of Paraphernalia	\$425.00/Court Required	\$425.00/Court Required
Possession of Pills Not in Proper Container	\$570.00/Court Required	\$570.00/Court Required
Possession of Schedule VI CDS/Schedule III Possession of Schedule VI/III CDS.	\$575.00/Court Required	\$575.00/Court Required
Possession of Tobacco By Minor (First Offense)	\$170.00 or 22 Hours of Community Service, as Selected by the Offender	\$170.00 or 22 Hours of Community Service, as Selected by the Offender
Potentially Dangerous Dog	\$570.00/Court Required	\$570.00/Court Required
Prohibited Sale of Alcohol	\$170.00	\$170.00
Public Intoxication	\$170.00	\$170.00
Pump Piracy	\$270.00	\$270.00
Reckless Driving	\$570.00/Court Required	\$570.00/Court Required
Reckless Conduct with a Firearm	\$270.00/Court Required	\$270.00/Court Required
Resisting an Officer	\$570.00/Court Required	\$570.00/Court Required
Sale of Alcohol/Beer to Minor	\$130.00	\$130.00
School/Construction Zone 1-10 Over	\$190.00	\$190.00
School/Construction Zone 11-16 Over	\$240.00	\$240.00
School/Construction Zone 17-21 Over	\$270.00	\$270.00
School/Construction Zone 22 Over	\$270.00	\$270.00
Sell of Tobacco Product Except in Original Packaging	\$370.00	\$370.00
Sell or Furnish Tobacco Product to Minor (First Offense)	\$170.00	\$170.00
Sell or Furnish Tobacco Product to Minor (Second Offense)	\$321.00 (Within 2 Year Period)	\$321.00 (Within 2 Year Period)

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Sell or Furnish Tobacco Product to Minor (Third Offense)	\$310.00 (Within 2 Year Period of Second Offense)	\$310.00 (Within 2 Year Period of Second Offense)
Sell or Furnish Tobacco Product to Minor	\$170.00	\$170.00
Sell or Give Intoxicating Liquors to Minors	\$130.00	\$130.00
Shooting at Persons or Property	\$570.00/Court Required	\$570.00/Court Required
Sign Classified as a Billboard	\$280.00	\$280.00
Sign Not a Permitted Accessory Use in Agriculture Zoning District	\$280.00	\$280.00
Simple Assault	\$570.00/Court Required	\$570.00/Court Required
Speed Contest Prohibited	\$570.00	\$570.00
Speeding 1-10 over Posted Speed Limit	\$130.00	\$100.00
Speeding from 11 to 16 over Posted Speed Limit	\$155.00	\$155.00
Speeding from 17 to 21 over Posted Speed Limit	\$201.00	\$201.00
Speeding 22 or More over the Speed Limit	\$270.00	\$270.00
Suppress/Conceal Evidence	\$270.00/Court Required	\$270.00/Court Required
Tampering With/Or Damaging Public Utilities	\$570.00/Court Required	\$570.00/Court Required
Texting While Driving a Commercial Motor Vehicle	\$270.00	\$270.00
Texting While Driving a Non-Commercial Motor Vehicle	\$270.00	\$270.00
Throwing Object at Moving Vehicle	\$270.00	\$270.00
Too Fast for Conditions	\$270.00	\$270.00
Transport Oversized Load W/o City Permit	\$570.00	\$570.00
Transport Manufactured Home W/o Permit	\$570.00	\$570.00
Transporting an Open Container	\$420.00	\$420.00
Transporting Loaded Firearm	\$320.00	\$320.00
Trespassing	\$270.00	\$270.00
Truck Driving Route Prohibited	\$130.00	\$130.00
Unattended Children Left in Vehicles	\$270.00	\$270.00
Unattended Motor Vehicle	\$130.00	\$130.00

COURT FINES AND BONDS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Unlawful Carry	\$270.00	\$270.00
Unlawful Crossing of Fire Hose	\$270.00	\$270.00
Unlawful Discharge of Firearm in City	\$270.00	\$270.00
Unlawful Discharge of Fireworks	\$130.00	\$130.00
Unlawful Fighting	\$130.00	\$130.00
Unlawful Nuisance	\$570.00	\$570.00
Unlawful Parking of Commercial Vehicle or Trailer in Residential District	\$270.00	\$270.00
Unlawful Play on Sidewalk, Street, Parking Lot	\$95.00	\$95.00
Unlawful Riding of a Vehicle Unlawful Riding	\$270.00	\$270.00
Unlawful to Drive Around Construction Barricade	\$270.00	\$270.00
Unlawful to Obstruct Sidewalks and Streets	\$270.00	\$270.00
Unsafe Passing	\$270.00	\$270.00
Using Hand-held Device While Driving a Commercial Motor Vehicle	\$120.00	\$120.00
Uttering a Forged Instrument	\$270.00	\$270.00
Vehicle Equipment Required	\$270.00	\$270.00
Violate Terms of Special Permit	\$270.00	\$270.00
Violation of D.L. Restriction	\$270.00	\$270.00
Violation of Hours of Sale/Low Point Beer	\$270.00	\$270.00
Violation of Open Burning Regulations	\$270.00	\$270.00
Violation of Restriction on Tinted Windshields	\$270.00	\$270.00
Violation of Zoning Ordinance	\$270.00	\$270.00
Windshield, Goggles, or Face Shield Required	\$270.00	\$270.00
Zoning Code Violation	\$270.00	\$270.00

FIRE DEPARTMENT FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Commercial Burn Permit	\$25.00	\$25.00
Non-Rural Fire Run	\$700.00 Per Vehicle, Per Hour	\$700.00 Per Vehicle, Per Hour
Rural Fire Run (no membership)	\$750.00 Per Vehicle, Per Hour	\$750.00 Per Vehicle, Per Hour
RURAL FIRE MEMBERSHIP DUES		
Rural Fire Membership Dues (Resolution No. 2012-19)		
Non-Commercial Land	\$250.00 Per Year	\$250.00 Per Year
Commercial Land	\$750.00 Per Year	\$750.00 Per Year
Service Fee for Those Who Pay on a Monthly Basis (Per Parcel)	\$1.67 Per Month	\$1.67 Per Month/Structure
FLOODPLAIN MANAGEMENT	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Notice of Intent Fee	\$25.00 (Maximum)	\$25.00 (Maximum)
Floodplain Development Permit Application Review	\$100.00	\$100.00
Floodplain Development Permit Fee	\$25.00	\$25.00
Floodplain Inspection Fee (per inspection)	\$25.00	\$25.00
INDUSTRIAL DISCHARGE PERMITS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Discharging Industrial Waste		
Inside City Limits: Initial 1-Year Permit	\$500.00	\$500.00
Annual Renewal Fee	\$250.00	\$250.00
Outside City Limits: Initial 1-Year Permit	\$750.00	\$750.00
Annual Renewal Fee	\$375.00	\$375.00
Industry Discharging Normal Domestic Waste		
Inside City Limits: Initial 1-Year Permit	\$500.00	\$500.00
Annual Renewal Fee	\$100.00	\$100.00
Outside City Limits: Initial 1-Year Permit	\$600.00	\$600.00
Annual Renewal Fee	\$150.00	\$150.00

INDUSTRIAL DISCHARGE PERMITS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Non-Residential Establishment Discharging		
Non-Classified Waste		
Inside City Limits: Initial 1-Year Permit	\$100.00	\$100.00
Annual Renewal Fee	\$50.00	\$50.00
Outside City Limits: Initial 1-Year Permit	\$150.00	\$150.00
Annual Renewal Fee	\$75.00	\$75.00
KIOSK SIGN RENTAL	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Metal Panel (any size)	\$185.00 (one-time fee)	\$200.00 (one-time fee)
Graphics, small panel	\$85.00 (one-time fee per graphics change)	\$100.00 (one-time fee per graphics change)
Graphics, large panel	\$135.00 (one-time fee per graphics change)	\$150.00 (one-time fee per graphics change)
Installation	\$120.00 (one-time fee per graphics change)	\$150.00 (one-time fee per graphics change)
Administrative Fee	\$100.00 (Annual Fee)	\$100.00 (Annual Fee)
LIBRARY FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Library Fines (Books)	\$.10 Per Day/Cumulative to \$2.00	\$0.10 Per Day/Cumulative to \$2.00
Library Fines (Videos/DVDs)	\$1.00 Per Day/Cumulative to \$5.00	\$1.00 Per Day/Cumulative to \$5.00
LOST BOOKS		
Old Paperbacks	Replacement Costs Plus \$5.00 Processing Fee	Replacement Costs Plus \$5.00 Processing Fee
New Paperbacks	Replacement Costs Plus \$5.00 Processing Fee	Replacement Costs Plus \$5.00 Processing Fee
Old Hardbacks	Replacement Costs Plus \$5.00 Processing Fee	Replacement Costs Plus \$5.00 Processing Fee
New Hardbacks	Replacement Costs Plus \$5.00 Processing Fee	Replacement Costs Plus \$5.00 Processing Fee

LICENSES AND PERMITS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Commercial Burn Permit	\$25.00	\$25.00
Contractors License (Electrical, Plumbing or Mechanical)	\$75.00 Per Year (each)	\$75.00 Per Year (each)
Fireworks Stand Permit	\$100.00 Per Year + \$20.00 Inspection Fee + \$30.00 Re-Inspection Fee	\$100.00 Per Year + \$20.00 Inspection Fee + \$30.00 Re- Inspection Fee
Fireworks Display Permit (non-commercial)	New	\$25.00 Inspection Fee + \$30.00 Re-Inspection Fee
Fireworks Display Permit (commercial)	New	\$50.00 Inspection Fee + \$75.00 Re-Inspection Fee
Itinerant Vendor License – Background check required except for mobile food vendors licensed by the Health Department	\$50.00 + Costs for Background Checks	\$75.00 + \$25 per added persons + \$43 cost of Background Checks
SPECIAL EVENT PERMITS	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Special Event Application Fee	New	\$25.00
Police/Security (per hour, 3 hour minimum)	New	\$50.00
Road Closure	New	\$25.00
Public Works Laborer (per hour, 3 hour minimum)	New	\$25.00
Water Connection (each, plus water fee per day)	New	\$25.00
Water Fee (each connection, per day)	New	\$10.00
Type II or Type III Barricades (Each – Per Day)	New	\$1.50
Reflective Cones (Each – Per Day)	New	\$0.50
Delineator (Each – Per Day)	New	\$1.75
Special Event Itinerant Vendor’s License – Each event up to 5 days	New	35.00
Itinerant Vendor’s License – One Year – Background check required except for mobile food vendors licensed by the Health Department	\$50.00 + Costs for Background Checks	\$75.00 + \$25 per added persons + \$43 cost of Background Checks

ALCOHOL LICENSES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Brewer	\$1,250.00	\$1,250.00
Small Brewer	\$125.00	\$125.00
Distiller	\$3,125.00	\$3,125.00
Winemaker	\$625.00	\$625.00
Small Farm Winery	\$75.00	\$75.00
Rectifier	\$3,125.00	\$3,125.00
Wine, Beer and Spirits Wholesaler	\$3,000.00	\$3,000.00
Off Premises Retail Spirits (new)	\$1,005.00	\$1,005.00
Off Premises Retail Spirits (renewal)	\$1,005.00	\$905.00
Off Premises Retail Wine (new)	\$250.00	\$250.00
Off Premises Retail Wine (renewal)	\$250.00	\$225.00
Off Premises Retail Beer (new)	\$250.00	\$250.00
Off Premises Retail Beer (renewal)	\$250.00	\$225.00
On Premises Mixed Beverage (new)	\$1,005.00	\$1,005.00
On Premises Mixed Beverage (renewal)	\$1,005.00	\$905.00
On Premises Beer and Wine (new)	\$250.00	\$250.00
On Premises Beer and Wine (renewal)	\$250.00	\$225.00
Caterer	\$1,005.00	\$1,005.00
Special Events (Per Day)	\$55.00	\$55.00
Hotel Beverage	\$1,005.00	\$1,005.00
Game Room/Pool Hall: Application Fee	\$100.00	\$100.00
Certificate of Compliance fee for new alcohol license	\$35.00	\$35.00

PLANNING AND ZONING	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Annexations	New	\$500.00 + Certified Mail Fee, Advertising and Sign Fee
Zoning: Low Intensity	\$100.00 + Certified Mail Fee, Advertising and Sign Fee	\$100.00 + Certified Mail Fee, Advertising and Sign Fee
Zoning: Medium Intensity	\$150.00 + Certified Mail Fee, Advertising and Sign Fee	\$150.00 + Certified Mail Fee, Advertising and Sign Fee
Zoning: High Intensity	\$200.00 + Certified Mail Fee, Advertising and Sign Fee	\$200.00 + Certified Mail Fee, Advertising and Sign Fee
Zoning Waiver	\$50.00	\$50.00
Subdivision Regulation Waiver	\$50.00	\$50.00
Lot Split	\$25.00	\$25.00
Closure of Easement/Right-of-way	\$500 + Certified Mail Fee, and Advertising Fee	\$500 + Certified Mail Fee, and Advertising Fee
Vacation of Plat	\$500 + Certified Mail Fee, and Advertising and Sign Fee	\$500 + Certified Mail Fee, and Advertising and Sign Fee
Plat Fees: Preliminary Plat	\$ 50.00 + \$1.00 Per Lot Over 10 Lots	\$ 50.00 + \$1.00 Per Lot Over 10 Lots
Plat Fees: Final Plat	\$100.00 + \$1.00 Per Lot Over 10 Lots (No Maximum)	\$100.00 + \$1.00 Per Lot Over 10 Lots (No Maximum)
Plat Fees: Resubmittal of Final Plat	\$100.00	\$100.00
Planned Unit Development (PUD)	\$250.00 + Cost of Publication, Mailing Fee and Sign Fee	\$250.00 + Cost of Publication, Mailing Fee and Sign Fee
Board of Adjustment Application	\$125.00 + Cost of Certified Mail Fee and Advertising Fee	\$125.00 + Cost of Certified Mail Fee and Advertising Fee
Earth Change Permit: 0 - 4.99 Acres	\$50.00	\$50.00
Earth Change Permit: 5 - 19.99 Acres	\$75.00	\$75.00
Earth Change Permit: 20 + Acres	\$100.00	\$100.00

PLANNING AND ZONING	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Zoning or Flood Plain Letters	\$20.00	\$20.00
Certified Mailing Fee	Actual Mailing Cost for Each Property Owner Within a 300' Radius of Subject Property	Actual Mailing Cost for Each Property Owner Within a 300' Radius of Subject Property
Unlawful Signs in Public Right-of-Way	\$25.00 Per Sign Fine	\$25.00 Per Sign Fine
Non-Lighted Signs/Permanent Banners/A-Frame	\$50.00 (Includes All Inspections)	\$50.00 (Includes All Inspections)
Lighted Signs	\$100.00 (Includes All Inspections)	\$100.00 (Includes All Inspections)
Temporary Signs	\$25.00 (Includes All Inspections)	\$25.00 (Includes All Inspections)
MICELLANEOUS FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Public Nuisance Cleaning/ Mowing (by City)	\$50.00 Per Hour/Per Man + \$100.00 Administration Fee (Minimum)	\$50.00 Per Hour/Per Man + \$100.00 Administration Fee (Minimum)
Public Nuisance Cleaning/ Mowing (by Contractor)	Actual Costs + \$100.00 Administrative Fee + 15%	Actual Costs + \$100.00 Administrative Fee + 15%
Public Nuisance Demolition	Actual Costs + \$100.00 Administrative Fee + 15%	Actual Costs + \$100.00 Administrative Fee + 15%
Fee for Release of Towed Public Nuisance Vehicle/Trailer/Etc.	\$50.00 Per Vehicle/Trailer/Etc.	\$50.00 Per Vehicle/Trailer/Etc.
Special Assessment Letter	\$20.00	\$20.00
Returned Check Fee	\$25.00	\$25.00
Fingerprint Fee	\$25.00	\$25.00
Notary Service	\$2.00	\$2.00
Passport Processing Fee	\$35.00	\$35.00
Passport Photos	\$15.00	\$15.00
IAFF and/or FOP Contract(s) Election Approval by Local Electorate	Cost(s) of Election + Funding of Cumulative Contract(s) Cost(s) to be Identified and Included on Monthly Utility Billing Statement with Amount to be Determined by the City Manager	

UTILITY RATES AND FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Water Rates	\$34.30 For First 1,000 Gallons	\$35.33 For First 1,000 Gallons
	\$3.29 Per 1,000 Gallons (1,000 to 4,000)	\$3.39 Per 1,000 Gallons (1,000 to 4,000)
	\$3.97 Per 1,000 Gallons (over 4,000)	\$4.09 Per 1,000 Gallons (over 4,000)
Sewer Rates	\$25.16 First 2,000 gallons	\$26.91 First 2,000 gallons
	\$1.74 Per 1,000 Gallons (over 2,000)	\$1.79 Per 1,000 Gallons (over 2,000)
Sewer Rates (Flat Fee For Non-Water Customers)	\$31.14 Per Month	\$33.07 Per Month
Sewer Rates (Flat Fee For Non-CPWA Sewer Collection and/or Treatment)	\$42.24 Per Month	\$44.93 Per Month
Sewer Rates (Flat Fee For Non-City Residents)	\$60.33 Per Month	\$64.14 Per Month
Sewer Rates (Commercial, non-CPWA water)	\$31.13 For First 1,000 Gallons	\$33.07 For First 1,000 Gallons
Sewer Rates (Commercial, non-CPWA water)	\$1.74 Per 1,000 Gallons (over 1,000)	\$1.79 Per 1,000 Gallons (over 1,000)
Sewer Relief Valve (pop-off)	\$40.00	\$40.00
Garbage Rates		
Residential (Once-A-Week Collection)	\$17.80 Per Month	\$18.33 Per Month, each additional cart \$15.00/month
Backyard Service (Once-A-Week collection)	\$10.00 Per Month additional fee, each additional cart \$15.00/month	\$10.00 Per Month additional fee, each additional cart \$15.00/month
Additional Bags outside of cart	\$3.00 for Each Bag	\$3.00 for Each Bag
General Business (polycart)	Once/week - \$20.00 Per Month	Once/week - \$20.75 Per Month
General Business (polycart)	Twice/week - \$36.75 Per Month	Twice/week - \$38.59 Per Month
Commercial (Light)	\$39.39 Per Month	\$41.36 Per Month
2-Yard Dumpster	Once/week - \$65.00 Per Month	Once/week - \$74.75 Per Month
2-Yard Dumpster	Twice/week - \$94.54 Per Month	Twice/week - \$137.50 Per Month
3-Yard Dumpster	Once/week - \$80.00 Per Month	Once/week - \$92.00 Per Month

UTILITY RATES AND FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
3-Yard Dumpster	Twice/week - \$119.31 Per Month	Twice/week - \$137.50 Per Month
4-Yard Dumpster	Once/week - \$110.00 Per Month	Once/week - \$135.65 Per Month
4-Yard Dumpster	Twice/week - \$170.00 Per Month	Twice/week - \$214.35 Per Month
6-Yard Dumpster	Once/week - \$150.00 Per Month	Once/week - \$156.00 Per Month
6-Yard Dumpster	Twice/week - \$195.04 Per Month	Twice/week - \$195.04 Per Month
Extra pick-up for Dumpsters	\$57.00 each additional pick-up above twice/week, per dumpster	\$60.00 each additional pick-up above twice/week, per dumpster
Solid waste tax	\$0.50 Per Month	\$0.52 Per Month
Bulk Trash (Residential)	\$97.00 per 8 cubic yards or priced by the bulky item at \$30.75 (Direct Pay to American Waste Control)	\$97.00 per 8 cubic yards or priced by the bulky item at \$30.75 (Direct Pay to American Waste Control)
Ambulance – Run cost not covered by insurance is waived with membership	\$6.75 Per Month	\$6.95 Per Month
Rate Adjustment Policy	Rates will be adjusted by 3% + \$1.00 for sewer debt each year on July 1 unless otherwise adjusted by the Coweta City Council	Rates will be adjusted by 3% + \$1.00 for sewer debt each year on July 1 unless otherwise adjusted by the Coweta City Council
Water and Garbage Deposit	\$100.00	\$100.00
Ambulance Deposit (in City Limits/on Rural Water with no other City Services)	\$25.00	\$25.00
Utility Service Transfer Fee	\$25.00	\$25.00
After Hours Turn-On Fee	\$25.00	\$25.00
Default Payment Fee (If Not Paid by Cut-Off Date)	\$10.00	\$10.00
Disconnect Fee	\$25.00	\$25.00
Pulled Meter Fee (Unpaid Bill)	\$25.00	\$25.00
Pulled Meter Fee (Tampering with a Meter)	\$100.00	\$100.00
Sewer Disconnection Fee	\$250.00 + Permit and Fee + Inspection Fee	\$250.00 + Permit Fee + Inspection Fee

UTILITY RATES AND FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Sewer Pop-Off Valve Installation/Inspection	\$40.00	\$40.00
Replacement of Water Meter Box and/or Lid	Cost of Materials + 15%	Cost of Materials + 15%
Utility Account Re-Read Fee		
Utility re-read if reading was correct as initially read	\$5.00 Charge to Customer's Account	\$5.00 Charge to Customer's Account
Utility re-read if reading was incorrect as initially read	\$10.00 Credit to Customer's Account	\$10.00 Credit to Customer's Account
Obstructed Meter Charge		
First Offense	\$25.00	\$25.00
Second Offense	\$50.00	\$50.00
Third Offense	Disconnection of Water Service	Disconnection of Water Service
Water Tap Fee		
Inside City Limits	\$900.00 + \$300.00 Water Meter Fee	\$1,000.00 + \$300.00 Water Meter Fee
Outside City Limits	\$2,600.00 + \$300.00 Water Meter Fee	\$2,700.00 + \$300.00 Water Meter Fee
Water Tap: Larger Than 3/4" Tap	Cost of Materials + 15%	Cost of Materials + 15%
Sewer Tap Fee		
Single Family Residential	\$1,300.00 per connection	\$1,350.00 per connection
Multifamily Residential (individual service)	\$1,300.00 per connection	\$1,350.00 per connection
Multifamily Residential (shared service)	\$1,300.00 per connection plus \$100.00 per unit	\$1,350.00 per connection plus \$100.00 per unit
Commercial/Industrial (6" or smaller tap)	\$1,300.00 per connection plus \$100.00 per unit	\$1,350.00 per connection plus \$100.00 per unit
Commercial/Industrial (Larger than 6" tap)	\$1,300.00 per connection plus \$150.00 per unit	\$1,350.00 per connection plus \$150.00 per unit
Unauthorized Bulk Water Usage	\$500.00 Minimum (if Actual Usage is Over, Water Rates Apply)	\$500.00 Minimum (if Actual Usage is Over, Water Rates Apply)
Penalty (If Utility Bill Not Paid by the Due Date)	10% of Entire Bill With a \$2.00 Minimum	10% of Entire Bill With a \$2.00 Minimum

UTILITY RATES AND FEES	FEE AS OF 7/1/2024	NEW FEE 7/1/2025
Septic Waste Disposal – No Permits being Issued as of December, 2023		
Initial 1-Year Permit	\$500.00	\$500.00
Annual Permit Renewal	\$100.00	\$100.00
Septic Dump Fee – billed in 500-gallon increments, 1,000 gal minimum per disposal	\$70.00 per 1,000 gallons (Monday – Friday 8:30 am to 4:30 pm) \$140.00 per 1,000 gallons for after-hours dumps (emergency only)	\$70.00 per 1,000 gallons (Monday – Friday 8:30 am to 4:30 pm) \$140.00 per 1,000 gallons for after-hours dumps (emergency only)



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

Memorandum

To: Honorable PWA Chairman and Trustees

From: Julie A. Casteen, Trust Manager

Re: **RESOLUTION 2025-10 REGARDING BUDGET AMENDMENTS**

Date: June 2, 2025

BACKGROUND

The Coweta Public Works Authority has several unexpected expenses not accounted for in the FY24-FY25 Adopted Budget, which require supplemental appropriations.

Chemicals for the Water Treatment Plant are trending at about \$90,000 more than anticipated. In addition, a larger number of sewer taps have been sold than were anticipated in the budget; some of these revenues are paid out under a Privately Funded Infrastructure agreement and are not fully budgeted due to the higher than expected sales. Furthermore, as the solid waste conversion to American Waste ramped up, new accounts were discovered that had not been paying for services, as well as new accounts added by new home construction, and changes to commercial services.

In addition, an appropriation of \$261,600 is needed in the Sewer Improvements Fund to cover the inspection contract with Cowan Group Engineering. This budget item was overlooked when the contract was awarded last year.

STAFF RECOMMENDATION

Staff recommends the adoption of Resolution 2025-10.

ATTACHMENTS

1. 250602-Supplementals Reso 2025-10-PWA

**COWETA PUBLIC WORKS AUTHORITY, COWETA, OKLAHOMA
RESOLUTION 2025-10**

A RESOLUTION OF THE TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY; ADOPTING AMENDMENTS TO THE ANNUAL APPROPRIATIONS FOR THE BUDGET OF THE COWETA PUBLIC WORKS AUTHORITY FOR COWETA, OKLAHOMA, FOR FISCAL YEAR ENDING JUNE 30, 2025.

WHEREAS, the Coweta Public Works Authority has expenses for which the budget for fiscal year 2024-2025 exceeds available resources; and

WHEREAS, 62 O.S. Section 310.5 provides that all fund balances reserved for unencumbered appropriations for the prior fiscal year on hand at the close of day September 30, may be appropriated by supplemental appropriation for the current fiscal year; and

WHEREAS, the Coweta Public Works Authority desires to make supplemental appropriations for revenue sources and expenditures not appropriated in the budget.

NOW THEREFORE BE IT RESOLVED BY THE TRUSTEES FOR THE COWETA PUBLIC WORKS AUTHORITY FOR COWETA, OKLAHOMA, THAT THE FOLLOWING SUPPLEMENTAL APPROPRIATIONS BE MADE:

See the attached EXHIBIT A which is incorporated into this Resolution by reference.

ADOPTED BY THE BOARD OF TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY ON THIS 2nd DAY OF JUNE 2025.

Naomi Hogue, Chairman

Approved as to form:

Patrick Boulden, Trust Attorney

ATTEST:

Marcy Kilgore, Trust Secretary

RESOLUTION 2025-10

EXHIBIT A

UTILITY SERVICES FUND

<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>REASON FOR EXPENDITURE</u>	<u>FUNDING SOURCE</u>	<u>FUND BALANCE AMOUNT</u>	<u>REVENUE AMOUNT</u>	<u>REVENUE ACCOUNT</u>
04-5223.033	Chemicals	\$90,000	WTP Chemicals	Fund Balance	\$90,000		
04-5325.034	Contracted Services	75,000	Sewer Tap Royalties	Tap Fees		75,000	04.04.03.52
04-5325.035	Contracted Services	210,000	Refuse Services	Fund Balance	139,000	71,000	04.04.03.70
Total Utility Services Fund		<u>\$375,000</u>			<u>\$229,000</u>	<u>\$146,000</u>	

SEWER IMPROVEMENTS FUND

35-5425.034	Contracted Services	\$261,600	WWTP Inspection	Fund Balance	\$261,600		
Total Utility Services Fund		<u>\$261,600</u>			<u>\$261,600</u>		