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**AGENDA - REGULAR MEETING  
COWETA INDUSTRIAL DEVELOPMENT AUTHORITY  
COWETA CITY HALL, 310 S. BROADWAY  
MONDAY, JUNE 1, 2026 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 \_\_\_\_ Jeremy Barnett \_\_\_\_ Daniel Beatie \_\_\_\_ Donald Vieth \_\_\_\_

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 REGULAR MEETING**

Approval of the minutes of the Coweta Industrial Development Authority Regular meeting held on May 4, 2026. (Marcy Kilgore, Trust Secretary)

2. **MINUTES OF JOINT SPECIAL MEETING**

Approval of the minutes of the Coweta City Council/Coweta Public Works Authority/Coweta Industrial Development Authority Joint Special meeting held on May 5, 2026. (Marcy Kilgore, Trust Secretary)

3. **FY26 AUDIT PROPOSAL**

Approval of a proposal from Hinkle & Company, PC to provide auditing services for the fiscal year ending June 30, 2026.  
*McKay Hale, Assistant City Manager*

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

V. CONSENT RATIFICATION OF ACTIONS TAKEN BY THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY ON MAY 4, 2026

1. **MINUTES OF REGULAR MEETING**

**APPROVAL OF THE MINUTES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY MEETING HELD ON MARCH 2, 2026. MARCY KILGORE, CITY CLERK/TREASURER**

Discuss and consider approval to ratify the actions taken on May 4, 2026 to approve the

minutes of the Coweta Industrial Development Authority Meeting held on March 2, 2026.  
*Julie A. Casteen, Trust Manager*

2. **APPROVAL OF A SANITARY SEWER EASEMENT TO THE CITY OF COWETA**

Coweta Industrial Development Authority authorization for the Chairman to execute on its behalf the grant of a Sanitary Sewer Line Easement to the City of Coweta, on property located in Government Lot Two (2) of Section Thirty (30), Township 17 North, Range 16 East of the Indian Meridian, Wagoner County, Oklahoma and as more particularly described in that Easement.

*Patrick Boulden, City Attorney*

3. **FISCAL YEAR 2024-2025 AUDITED FINANCIAL REPORT AND OPERATING REPORT**

Presentation of the annual audited Financial Report and Operating Report for the Fiscal Year ended June 30, 2025 and possible action to acknowledge the receipt thereof.

*McKay Hale, Assistant City Manager*

4. **REQUEST FROM CHRIS THOMAS FOR DISCUSSION AND POSSIBLE ACTION REGARDING THE BID PROCESS FOR THE 2026 COWETA PATRIOTIC FESTIVAL**

Discuss and consider action regarding the bid process for the Coweta Patriotic Festival.

*Julie A. Casteen, Trust Manager*

VI. ADMINISTRATION

1. **RESOLUTION 2026-14 ON FY27 BUDGET ADOPTION**

Discuss and consider action on the adoption of Resolution 2026-14, a resolution of the trustees of the Coweta Industrial Development Authority, Coweta, Oklahoma; a resolution of the Board of Trustees of the Coweta Industrial Development Authority, Coweta, Oklahoma; adopting the budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027; and providing for the investment of these funds and including any possible amendments to the FY27 Proposed Budget and Financial Plan, including adding, deleting, increasing, or decreasing any appropriations, expenditures, and the amounts thereof.

*Julie A. Casteen, Trust Manager*

2. **JOINT RESOLUTION 2026-15 MASTER FEE SCHEDULE**

Discuss and consider action on the adoption of Resolution 2026-15, 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, 2026.

*Julie Casteen, City Manager*

VII. NEW BUSINESS

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

VIII. ADJOURNMENT

*If you wish to speak during this meeting, please sign in before the meeting begins using the sign-up sheet located on the table near the podium. Speakers may address only those items listed on the posted agenda. All cell phones and electronic devices must be turned **off** or **set to silent** for the duration of the meeting.*

*If you are a person with a disability and require an accommodation to participate, please contact the City Clerk at 918-486-2189 no later than 9:00 a.m. at least two business days prior to the meeting so arrangements can be made.*

**MINUTES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING  
MAY 4, 2026, 8:08 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 Industrial Development Authority met in regular session on Monday, May 4, 2026 at 8:08 p.m. following the meeting of the Coweta Public Works Authority at the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

**TRUSTEES PRESENT:** Naomi Hogue, Jeremy Barnett, Daniel Beatie, Donald Vieth

**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.

***ALL AGENDA ITEMS WERE CONSIDERED BY THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY AFTER 7:00 P.M. WHEN IT WAS LATER DISCOVERED THAT THE ACCESS DOORS TO THE MEETING WERE INADVERTENTLY, AUTOMATICALLY LOCKED. INDUSTRIAL DEVELOPMENT AUTHORITY ACTION ON THESE ITEMS WILL BE CONSIDERED FOR RATIFICATION AT THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY'S MONDAY, JUNE 1, 2026, REGULAR MEETING.***

**III. CONSENT**

Motion by Naomi Hogue, second by Jeremy Barnett to approve the consent calendar items:

1. Minutes of the Coweta Industrial Development Authority special meeting held on March 2, 2026.
2. Approval of a sanitary sewer easement to the City of Coweta, on property located in Government Lot Two (2) of Section Thirty (30), Township 17 North, Range 16 East of the Indian Meridian, Wagoner County, Oklahoma and as more particularly described in that Easement.
3. Acknowledgement of receipt of the annual audited Financial Report and Operating Reports for the Fiscal Year ending June 30, 2025.

Aye: Naomi Hogue  
Jeremy Barnett

**MINUTES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING  
MAY 4, 2026, 8:08 P.M.**

Daniel Beatie  
Donald Vieth

**IV. CONSIDER ITEMS REMOVED FROM CONSENT**

No items removed.

**V. ADMINISTRATION**

**1. REQUEST FROM CHRIS THOMAS FOR DISCUSSION AND POSSIBLE ACTION REGARDING THE BID PROCESS FOR THE 2026 COWETA PATRIOTIC FESTIVAL**

Chirs Thomas discussed his concerns with how the bid process for the 2026 Coweta Patriotic Festival was handled. He stated originally the deadline to submit the proposal was Thursday, April 12, 2026, but that it was then extended to Friday, April 13, 2026, at noon. Due to his work schedule, he submitted his bid electronically. He requested that if new bids were accepted, there be a thirty-day deadline to prepare and submit.

Randy Scott and assistant Lori Keys stated that Trust Manager Julie Casteen gave them a copy of what they assumed was the bid specs for the show and claiming only three line-items were changed from the original bid they had already prepared. It was later determined that a portion of Mr. Thomas' bid specs were provided, but no pricing was shared.

Trustees, Chris Thomas, and Randy Scott were all in agreeance that with 2026 being the 250<sup>th</sup> anniversary of America, the event this year is very important.

Trustees asked questions such as how many other bids were originally received, and what both Mr. Thomas and Randy Scott would like to see done regarding the dilemma. It was further suggested that the event be rebid, everyone works together, and/or the event possible be canceled. Julie Casteen apologized to both parties for the confusion and mistake and stated that both had agreed in a previous meeting together that there was no malicious intent involved.

Possibilities of a drone show to replace fireworks were discussed but that possibility was ultimately shot down due to expense and lack of location for such an event.

Trust Attorney Patrick Boulden offered that state statues did not apply to this type of event as it is deemed "professional services".

Motion by Naomi Hogue, second by Jeremy Barnett to rescind the bid awarded to Randy Scott, open the City to receive proposals by May 27<sup>th</sup>, 2026, at noon, and give the City Manager authority to negotiate and award a bid to one or both parties.

**MINUTES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING  
MAY 4, 2026, 8:08 P.M.**

Aye: Naomi Hogue  
Jeremy Barnett  
Daniel Beatie  
Donald Vieth

**VI. NEW BUSINESS**

There was no new business.

**VII. ADJOURNMENT**

Chairman Hogue adjourned the meeting at 8:44 p.m.

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Naomi Hogue, Chairman

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Jeremy Barnett, Trust Secretary

**MINUTES OF THE COWETA CITY COUNCIL/COWETA PUBLIC  
WORKS AUTHORITY/COWETA INDUSTRIAL TRUST AUTHORITY  
JOINT SPECIAL MEETING  
MAY 5, 2026, 9:01 A.M.**

The agenda for this meeting was posted at least 48 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 Tuesday, May 5, 2026, at 9:01 a.m. in the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

**COUNCILMEMBERS/TRUSTEES PRESENT:** Naomi Hogue, Jeremy Barnett, Daniel Beatie, Donald Vieth

**COUNCILMEMBERS/TRUSTEES ABSENT:** None.

**I. CALL TO ORDER**

The City Council meeting was called to order by Mayor Hogue.

**II.** The Coweta Public Works Authority meeting was called to order by Chairman Hogue.

**III.** The Coweta Industrial Development Authority meeting was called to order by Chairman Hogue.

**IV. Pledge of Allegiance given**

**V. ROLL CALL**

Roll call taken. Council members 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 2026-2027 Operating/Capital budget for all funds. Department heads presented information on equipment purchases and capital projects that have been proposed for the FY 2026-2027 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 budget priorities for the proposed FY 2026-2027 Operating/Capital budget for all funds of the City.

**MINUTES OF THE COWETA CITY COUNCIL/COWETA PUBLIC  
WORKS AUTHORITY/COWETA INDUSTRIAL TRUST AUTHORITY  
JOINT SPECIAL MEETING  
MAY 5, 2026, 9:01 A.M.**

Facilities toured included: the Coweta Public Works facility, the Coweta Sports Complex, and Coweta Water Treatment Plant.

Following the facility tour, further discussion was held on the proposed FY 2026-2027 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 12.58 p.m.

Chairman Hogue adjourned the Coweta Public Works Authority meeting at 12:58 p.m.

Chairman Hogue adjourned the Coweta Industrial Development Authority meeting at 12:58 p.m.

\_\_\_\_\_  
Naomi Hogue, Mayor

\_\_\_\_\_  
Marcy Kilgore, City Clerk

\_\_\_\_\_  
Naomi Hogue, PWA Chairman

\_\_\_\_\_  
Marcy Kilgore, Trust Secretary

\_\_\_\_\_  
Naomi Hogue, CIDA Chairman

\_\_\_\_\_  
Jeremy Barnett, Secretary



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## Memorandum

To: Honorable CIDA Chairman and Trustees  
From: McKay Hale, Assistant City Manager  
Re: **FY26 AUDIT PROPOSAL**  
Date: June 1, 2026

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### **BACKGROUND**

Title 11, Section 17-105 of the Oklahoma State Statutes requires a full and complete annual audit of the City's financial statements to be conducted by an independent auditor. The objective of the audit is for the auditor to express an opinion on whether the City's financial statements are fairly presented and whether they conform to generally accepted accounting principles and standards. During the audit, the auditor will examine items such as customer accounts, revenues received, cash disbursements, check reconciliations, debt reconciliations, pledged collateral, general ledger entries, and capital asset inventory.

Attached for your review is a proposal from Hinkle & Company, PC to conduct the annual Financial and Compliance Audit for the Fiscal Year Ending June 30, 2026. The fee for the audit service is \$29,000, plus an additional \$5,500 for a Single Audit. A Single Audit will be required if we expend over \$1,000,000 in federal funding during fiscal year 2026, but this is not anticipated. The cost of the audit is split between the City and the Public Works Authority.

### **STAFF RECOMMENDATION**

Staff recommends approval of a proposal from Hinkle & Company, PC to provide auditing services for the fiscal year ending June 30, 2026.

### **ATTACHMENTS**

1. City of Coweta - PDF
2. Hinkle & Company Proposal



**HINKLE &  
COMPANY**  
Strategic <sup>PC</sup>  
Business Advisors

May 15, 2026

City of Coweta  
P.O. Box 850  
Coweta, Oklahoma 74429

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Coweta (the City), as of June 30, 2026 and for the year then ended and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2026. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

Accounting principles generally accepted in the United States of America require that supplementary information (RSI), such as management's discussion and analysis (MD&A), budgetary comparison schedule and notes for the General Fund, schedules of the City's proportionate share of the net pension liability and the City's contributions, be presented to supplement the City of Coweta basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

5028 E. 101st Street  
Tulsa, OK 74137  
TEL: 918.492.3388  
FAX: 918.492.4443  
[www.hinklecpas.com](http://www.hinklecpas.com)

- Management's Discussions and Analysis
- Budgetary Comparison Schedules - General Fund
- Notes to Budgetary Comparison Schedule
- Schedule of the City's proportionate share of the net pension liability
- Schedule of the City's contributions

Supplementary information other than RSI will accompany the City of Coweta basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following information in relation to the financial statements as a whole:

- Combining Statements – Nonmajor governmental funds
- Budgetary Comparison Schedule – Major Governmental Funds (Capital Improvement Fund)
- Fiscal Year 2025 Operating Report

#### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

#### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.



### **Audit of the Financial Statements**

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and, if applicable, in accordance with any state or regulatory audit requirements. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.



Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to the board of directors of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

#### **Audit of Major Program Compliance**

Our audit of the City's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.



As part of a compliance audit in accordance with GAAS *and*, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we consider necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;



6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence;
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;



20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Fees and Timing**

Kirk Vanderslice is the engagement partner for the audit services specified in this letter. His responsibilities include supervising the auditing services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. *We will work with your staff to schedule the audit to meet the City's needs.*

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fee for the audit will be \$29,000 and an additional \$5,500 for the single audit if applicable. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.



### **Other Matters**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Hinkle & Company, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to state and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hinkle & Company, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

With respect to any nonattest services we perform, the City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Mayor and Audit Committee, the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;



- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statement's compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Hill & Company, PC

This letter correctly sets forth our understanding of the City of Coweta.

\_\_\_\_\_  
Mayor Naomi Hogue  
City of Coweta

\_\_\_\_\_  
Date



## **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](http://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

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

**Hinkle & Company, PC**

5028 E. 101<sup>st</sup> Street  
Tulsa, OK 74137  
(918) 492-3388  
[www.hinklecpas.com](http://www.hinklecpas.com)

**Kirk Vanderslice**  
Audit Partner  
[kirk@hinklecpas.com](mailto:kirk@hinklecpas.com)

**May 19, 2025**



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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](mailto: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)

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### **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)

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### **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

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### 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)

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### 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)**

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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)

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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

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#### 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)

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### 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)

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### **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

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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)

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



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

[jim@hinklecpas.com](mailto: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)

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

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

[kirk@hinklecpas.com](mailto: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)

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**Ron Johnson**  
**Audit In-Charge**

[ron@hinklecpas.com](mailto: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

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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

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### 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)

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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

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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


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

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## **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](http://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

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### 5 Year Fee Estimate Schedule

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

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



**MINUTES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING  
MARCH 2, 2026, 8:56 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 Industrial Development Authority met in regular session on Monday, March 2, 2026, at 8:56 p.m. following the meeting of the Coweta Public Works Authority at the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

**TRUSTEES PRESENT:** Naomi Hogue, Jeremy Barnett, Daniel Beatie, Joshua Wilburn, Donald Vieth

**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. CONSENT**

Motion by Naomi Hogue, second by Jeremy Barnett to approve the consent calendar items:

1. Minutes of the Coweta Industrial Development Authority special meeting held on February 2, 2026.

Aye: Naomi Hogue  
Jeremy Barnett  
Daniel Beatie  
Joshua Wilburn  
Donald Vieth

**IV. CONSIDER ITEMS REMOVED FROM CONSENT**

No items removed.

**V. ADMINISTRATION**

1. **2026 COWETA PATRIOTIC FESTIVAL- APPROVAL OF LOCATION AND FESTIVAL EXPENSES UP TO \$30,000 TO BE PAID FROM ACCOUNT 40-5222-140 AND 40-5325-140.**

**MINUTES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY  
REGULAR MEETING  
MARCH 2, 2026, 8:56 P.M.**

Trust Manager Julie Casteen led discussion and requested possible action related to the approval of the 2026 Patriotic Festival date and location, and authorization for the Trust Manager to approve contracts related to the festival within the budget of \$30,000.

Motion by Naomi Hogue, second by Jeremy Barnett to approve the date, and location, and authorization for the Trust Manager to approve contracts related to the festival within the budget of \$30,000.

Aye: Naomi Hogue  
Jeremy Barnett  
Daniel Beatie  
Joshua Wilburn  
Donald Vieth

**2. TRUST MANAGER EMPLOYMENT AGREEMENT**

Discuss and Consider action related to approving the Amended and Restated Trust Manager Employment Agreement.

Motion by Naomi Hogue, second by Jeremy Barnett to approve a 3.5% COLA and an increase of vacation accrual to 280 hours maximum.

Aye: Naomi Hogue  
Jeremy Barnett  
Daniel Beatie  
Joshua Wilburn  
Donald Vieth

**VI. NEW BUSINESS**

There was no new business.

**VII. ADJOURNMENT**

Chairman Hogue adjourned the meeting at 9:13 p.m.

---

Naomi Hogue, Chairman

---

Jeremy Barnett, Trust Secretary



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

## Memorandum

To: Honorable CIDA Chairman and Trustees

From: Patrick Boulden, City Attorney

Re: **APPROVAL OF A SANITARY SEWER EASEMENT TO THE CITY OF COWETA**

Date: June 1, 2026

---

### **BACKGROUND**

This item was approved on May 4, 2026. However, it was discovered that the exterior doors to City Hall were inadvertently locked at 7:00 p.m. Therefore, this item is being considered again to ratify the approval on May 4, 2026.

A recent title opinion revealed that the City of Coweta operates and maintains a sanitary sewer line on property owned by the Coweta Industrial Development Authority (CIDA) without the benefit of an easement to preserve and protect its right to operate and maintain it on property owned by CIDA, its successors and assigns. When filed, this Easement will put the public on notice that this sewer line is located within this easement and not to interfere with its continued use either intentionally or accidentally.

The City's sewer line is located in southern Coweta within a part of Government Lot Two (2) of Section Thirty (30), Township 17 North, Range 16 East of the Indian Meridian, Wagoner County, State of Oklahoma. Its location is more particularly described in the legal description written in this sanitary sewer easement and the surveyor's drawing attached to this Easement as Exhibit "A".

It is requested that the Coweta Industrial Development Authority authorize the execution of this Easement and that the Coweta City Council authorize acceptance by adoption of the accompanying Resolution.

### **STAFF RECOMMENDATION**

Staff recommends that the Coweta Industrial Development Authority authorize the execution of this easement.

**ATTACHMENTS**

1. 20260504 Final CIDA to City Sanitary Sewer Line Easement

## SANITARY SEWER LINE EASEMENT

### KNOW ALL MEN BY THESE PRESENTS:

That the COWETA INDUSTRIAL DEVELOPMENT AUTHORITY (“Grantor”), an Oklahoma public trust, with offices located at 310 South Broadway Street, Coweta, Oklahoma, 74429, as owner of the below-described property, for and in consideration of One Dollar (\$1.00) and other good and valuable consideration, the receipt of which is acknowledged here, does by this writing, grant and convey to the CITY OF COWETA, OKLAHOMA (“City”), a municipal corporation, its successors and assigns, a permanent sanitary sewer line easement over the following described property located in Wagoner County, Oklahoma, to-wit:

A tract of land that is a part of Government Lot Two (2) of Section Thirty (30), Township 17 North, Range 16 East of the Indian Meridian, Wagoner County, State of Oklahoma, being more particularly described as follows;

Beginning at a Point on the South Line of said Government Lot 2 that is 812.05 feet from the Southwest Corner of said Government Lot 2; thence along the South line of said Government Lot 2, N88°50'31"E a distance of 20.00 feet; thence N01°15'08"W a distance of 654.32 feet; thence N15°41'09"E a distance of 306.65 feet; thence N20°25'45"W a distance of 395.65 feet to a point on the North line of said Government Lot 2; thence along the North line of said Government Lot 2, S88°56'42"W a distance of 21.20 feet to a point that is 770.18 feet from the Northwest Corner of said Government Lot 2; thence S20°25'45"E a distance of 396.16 feet; thence S15°41'09"W a distance of 303.10 feet; thence S01°15'08"E a distance of 657.27 feet to the Point of Beginning, having an area of 27132 Square Feet, 0.6229 Acres, the same being graphically depicted on the professional surveyor’s map attached as Exhibit “A”.

This easement is granted for the purpose of permitting the construction of any and all sanitary sewer lines on, through, over, under, and across the described property, together with all necessary and convenient appurtenances, and to use and maintain the same, and affording the owners and operators of the above identified sanitary sewer line, their officers, agents, employees, and all persons under contract with them, the right to enter upon and access these premises and strip of land for the purpose of surveying, excavating for, constructing, operating, and maintaining such utility, and for terminating such use.

The City is by this writing given and granted possession of the above-described premises for the above stated purposes, and the undersigned, acting at the direction of the Grantor, the Coweta Industrial Development Authority, for its heirs, administrators, successors, and assigns, covenants and agrees that no building, structure, or other above or below ground obstruction that will interfere with the stated purposes, or will be placed, erected, installed, or permitted upon the above-described premises; and further covenants and agrees that in the event the terms of this paragraph are violated by the Grantor, its heirs, administrators, successors, and assigns, or any person in privity with them, such violation will be corrected and eliminated immediately upon receipt of notice from the City utility, or the City shall have the right to correct and eliminate such

violation, and Grantor, its heirs, administrators, successors, and assigns shall promptly pay the actual cost incurred by the City.

Dated this 4<sup>th</sup> day of May 2026

“GRANTOR”

Coweta Industrial Development Authority.  
an Oklahoma public trust

By: \_\_\_\_\_  
Naomi Hogue, Chairman

ATTEST:

\_\_\_\_\_  
Jeremy Barnett, Trust Secretary

APPROVED:

\_\_\_\_\_  
Patrick T. Boulden, Trust Attorney

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---

**ACKNOWLEDGMENT**

STATE OF OKLAHOMA    )  
  )  
COUNTY OF WAGONER    )

Before me, the undersigned, a Notary Public in and for said County and State, on this 4<sup>th</sup> day of May 2026, personally appeared Naomi Hogue, Chairman of the Coweta Industrial Development Authority, an Oklahoma public trust, known to me to be the identical person who executed the foregoing instrument and acknowledged to me that she executed the same as her free and voluntary act and deed for the purposes written above, all as authorized by the Coweta Industrial Development Authority Board of Trustees.

GIVEN under my hand and seal the day and year last written above.

{SEAL}

\_\_\_\_\_

Notary Public

My Commission Expires: \_\_\_\_\_

My Commission Number: \_\_\_\_\_

---

**ACCEPTANCE BY THE CITY**

This easement was accepted by the City Council of the City of Coweta on this 4<sup>th</sup> day of May 2026.

"CITY"

City of Coweta, Oklahoma  
a municipal corporation

By: \_\_\_\_\_  
Naomi Hogue, Mayor

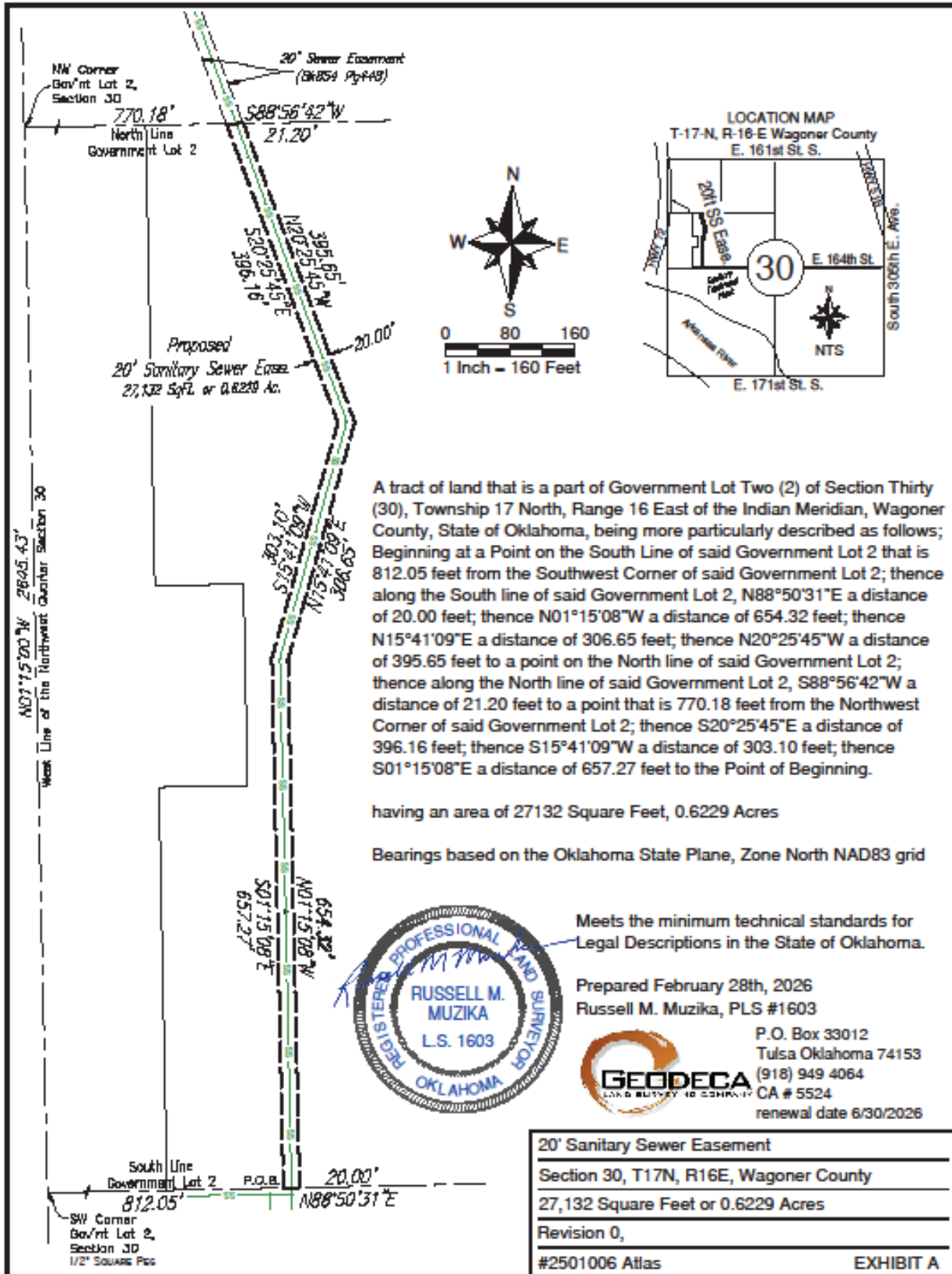
ATTEST:

APPROVED:

\_\_\_\_\_  
Marcy Kilgore, City Clerk

\_\_\_\_\_  
Patrick T. Boulden, City Attorney

**SANITARY SEWER LINE EASEMENT  
EXHIBIT "A"**





# AGENDA REQUEST FORM

POST OFFICE BOX 850 • COWETA, OKLAHOMA 74429 • PH (918) 486-2189 • FAX (918) 486-5366 [www.cityofcoweta-ok.gov](http://www.cityofcoweta-ok.gov)

Date of Request: 3-24-26 Meeting Date: 5-4-26

Name of Requestor: Chris Thomas

Name of Business, if applicable \_\_\_\_\_

Agenda Item Request For: (Please check one)

- Action Item Request
- Discussion
- Report
- Other (specify) \_\_\_\_\_

Items must be clear and specific to allow for proper notice to the public. Items pertaining to the employment of any city employee, except for the City Manager, will not be considered. The language of the submitted topic will be reviewed and revised to guarantee agreement with the Oklahoma Open Meeting Act. Items must regard issues affecting the City of Coweta and refrain from political, commercial or similar subjects. Only one item per agenda is allowed.

Discussion and possible action regarding the bid process for the 2026 Coweta Patriotic Festival.

Any documentation related to the agenda request must be submitted with the Agenda Request form. Please provide the City Clerk with one original of any documents pertaining to the agenda item requested. Agenda Request forms and associated documents may be emailed to [cityclerk@cityofcoweta-ok.gov](mailto:cityclerk@cityofcoweta-ok.gov), mailed to the address at the top of the form, or hand-delivered to the City Clerk at 310 S. Broadway in Coweta, OK. Agenda Request forms and all documentation must be received by the City Clerk by noon on the Wednesday prior to the meeting. Distribution of handouts at the meeting is not allowed.

[Signature]  
Signature

3-24-26  
Date

[Redacted]  
Physical Address

[Redacted]  
Email address

Coweta, OK, 74429  
City, State, Zip Code

[Redacted]  
Telephone Number

Revised 8/5/2021



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

## Memorandum

To: Honorable CIDA Chairman and Trustees

From: Julie A. Casteen, Trust Manager

Re: **RESOLUTION 2026-14 ON FY27 BUDGET ADOPTION**

Date: June 1, 2026

---

### **BACKGROUND**

Pursuant to Title 60 O.S. § 176, the Coweta Industrial Development 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 FY27 Proposed Budget and Financial Plan.

### **ATTACHMENTS**

1. 260601-Budget Reso 2026-14 CIDA

**RESOLUTION 2026-14**

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY, COWETA, OKLAHOMA; ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027; AND PROVIDING FOR THE INVESTMENT OF THESE FUNDS.**

**WHEREAS**, the Coweta Industrial Development 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 Industrial Development Authority for the fiscal year ending June 30, 2027 (FY27) 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 Industrial Development 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 Industrial Development 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 Industrial Development Authority Board of Trustees have reviewed the proposed budget and are aware of the operations and projects planned for FY27.

**NOW THEREFORE BE IT RESOLVED BY THE TRUSTEES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY THAT:**

**Section 1.** The Proposed Budget reviewed during the budget public hearing is by this Resolution approved and adopted for FY27 for the following amounts:

| <b>REVENUES</b>           |                   |
|---------------------------|-------------------|
| Other Revenues            | \$ 1,500          |
| Investment Income         | 200               |
| Transfers In              | 160,000           |
| <b>Total Revenues</b>     | <b>\$ 161,700</b> |
| <b>EXPENDITURES</b>       |                   |
| Economic Development      | \$ 240,893        |
| <b>Total Expenditures</b> | <b>\$ 240,893</b> |
| Net Change in Fund Bal    | \$ (79,193)       |
| Beginning Net Assets      | \$ 198,076        |
| <b>Ending Net Assets</b>  | <b>\$ 118,883</b> |

**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 FY27 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 Industrial Development 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 FY27;
- (2) Revenues received or to be received from anticipated sources but in excess of the original FY27 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 Industrial Development Authority that is intended for use by the City of Coweta or the Coweta Public Works 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, 2027. Interest accrued from such investments shall be deposited in the Coweta Industrial Development Authority Fund. All investments shall be in accordance with the law.

**ADOPTED BY THE BOARD OF TRUSTEES OF THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY ON THIS 1<sup>st</sup> DAY OF JUNE 2026.**

---

Naomi Hogue, Chair

Approved as to form:

---

Patrick Boulden, Trust Attorney

ATTEST:

---

Jeremy Barnett, Secretary



P.O. BOX 850  
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[www.cityofcoweta-ok.gov](http://www.cityofcoweta-ok.gov)

## Memorandum

To: Honorable CIDA Chairman and Trustees  
From: Julie Casteen, City Manager  
Re: **JOINT RESOLUTION 2026-15 MASTER FEE SCHEDULE**  
Date: June 1, 2026

---

### **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 FY27 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.

A new stormwater management fee is also included in the fee schedule. The cost is \$1.50 per month for residential accounts and a minimum of \$5.00 per month for commercial accounts. Residential stormwater fees charged by other municipalities in the area range from \$2.00 per month to \$13.69 per month.

### **STAFF RECOMMENDATION**

Staff recommends the adoption of Joint Resolution 2025-15.

### **ATTACHMENTS**

1. 260601-Joint Reso 2026-015 FY27 Master Fee Schedule Update
2. FY27 Master Fee Schedule

**RESOLUTION 2026-15**

**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 1<sup>st</sup> DAY OF JUNE 2026.**

---

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:

---

Jeremy Barnett, Secretary for the  
Coweta Industrial Development Authority



# **Master Fee Schedule Fiscal Year 2027**

**Resolution 2026-15 "Exhibit A"**

**Adopted 6/1/2026**

**Effective 7/1/2026**

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

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**CITY OF COWETA, OKLAHOMA  
FY27 MASTER FEE SCHEDULE**

**Effective 7/1/2026**

| <b>AMBULANCE FEES</b>   | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
|---|--|--|
| BLS Emergent 911/<br>Non-Emergent 911   | \$1,300.00/<br>\$1,050.00  | \$1,300.00   |
| ALS Level 1 Emergent 911/<br>ALS Level 1 Non- Emergent 911                                    | \$1,875.00/<br>\$1,215.00  | \$1,875.00   |
| ALS Level 2 Emergent 911  | \$2,050.00   | \$2,200.00   |
| Specialty Care Transports   | \$2,050.00   | \$2,050.00   |
| Ambulance Stand-by Fee  | \$800.00 Per Hour Billed in 15<br>Minute Increments  | \$800.00 Per Hour Billed in 15<br>Minute Increments  |
| Mileage Fee for Ambulance Run   | \$18.90 per mile   | \$18.90 per mile   |
| <b>ANIMAL CONTROL FEES/FINES</b>  | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
| Adoption Fee – includes<br>spay/neuter  | \$60.00  | \$80.00  |
| Dog/Cat License   | \$5.00 Annually  | \$5.00 Annually  |
| Impound Fee/Dog or Cat  | \$7.50 Per Day   | \$7.50 Per Day   |
| Impound Fee/not Dog or Cat  | Actual Expenses Incurred as<br>Determined by City Manager  | Actual Expenses Incurred as<br>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   |
| <b>BUILDING PERMIT FEES</b>   | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
| New Residential & Multi-Family  | \$250.00 Plan Check Fee +\$.22<br>Per Sq. Ft. + Park & Rec. Fee  | \$250.00 Plan Check Fee +\$.22 Per<br>Sq. Ft. + Park & Rec. Fee  |
| New Commercial  | \$500.00 Plan Check Fee Plus<br>0.4% of Valuation < \$1 million<br>Plus 0.2% of Valuation for<br>Everything Over \$1 million | \$500.00 Plan Check Fee Plus 0.4%<br>of Valuation < \$1 million Plus<br>0.2% of Valuation for Everything<br>Over \$1 million |
| Revocable Permit (Private<br>Improvements in the Public<br>ROW)                               | \$100.00 Plan Check Fee +<br>\$50.00 For Each Inspection   | \$100.00 Plan Check Fee + \$50.00<br>For Each Inspection   |
| Residential Remodel   | \$0.15 Per Sq. Ft. + \$50.00 For<br>Each Inspection  | \$0.15 Per Sq. Ft. + \$50.00 For<br>Each Inspection  |
| Commercial Remodel  | \$115.00 Plan Check Fee +<br>\$50.00 For Each Inspection   | Same as New Commercial   |
| Accessory Buildings   | \$75.00 where no utilities or<br>inspections are necessary   | \$100.00 where no utilities or<br>inspections are necessary  |
| Electrical, Framing, Plumbing,<br>Gas, Mechanical, Fire Alarm or<br>Fire Sprinkler Inspection | \$50.00 Per Inspection +<br>\$75.00 for each reinspection  | \$50.00 Per Inspection +<br>\$75.00 for each reinspection  |

| <b>BUILDING PERMIT FEES</b>  | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>   |
|--|---|---|
| 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  | \$150.00 + 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  |
| 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 |
| <b>Park and Recreation Fee:</b>                                      |   |   |
| 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  |

| <b>MOVER'S/DEMO PERMIT FEES</b>                                | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>     |
|--|-----------------------------|-----------------------------|
| 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                     |
| <b>CEMETERY FEES</b>   | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>     |
| Cemetery Lot (Utility Customer)                                | \$1,100.00                  | \$1,100.00                  |
| Cemetery Lot (Non-Utility Customer)                            | \$2,600.00                  | \$2,600.00                  |
| Opening & Closing (Weekday)                                    | \$600.00                    | \$600.00                    |
| Opening & Closing (Saturday and holidays)                      | \$1,200.00                  | \$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 \$400.00         | Additional \$400.00         |
| Disinterment   | \$600.00                    | \$600.00                    |
| Transfer fee   | \$25.00                     | \$25.00                     |
| <b>COPY/FAX/SCANNING FEES</b>                                  | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>     |
| 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             |

**CHARGES FOR REPRODUCTION OF CITY RECORDS PURSUANT TO THE CITY OF COWETA'S  
OPEN RECORDS POLICY ADOPTED NOVEMBER 3, 2025**

Except as otherwise provided by law, the following schedule of charges shall apply to records requests pursuant to the open records ordinances of the City of Coweta and in compliance with Oklahoma's Open Records Act, Title 51 Oklahoma Statutes, Section 24A.1 and following. This schedule of charges is posted in the public access area of City Hall, 310 South Broadway, Coweta, OK 74429, and in the Wagoner County Clerk's Office. The type of record and the media on or through which it is provided is at each records custodian's discretion. Payment of fees in advance of production may be required if the estimated fees exceed Seventy-five Dollars (\$75.00) or if the requestor has outstanding fees from previous requests. Any portion of an advance payment that exceeds the costs of responding to the request shall be returned to the requestor.

| <b>1. Paper Reproduction</b>   | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
|--|--|--|
| a. Black and White<br>Legal sized or smaller (8.5' x 14"<br>or smaller)  | \$0.25 per page  | \$0.25 per page  |
| b. Color<br>Legal sized or smaller (8.5' x 14"<br>or smaller)  | \$0.50 per page  | \$0.50 per page  |
| c. Ledger sized (11" x 17")  | \$0.50 per page  | \$0.50 per page  |
| d. Paper larger than 11" x 17",<br>microfilm, photographic paper,<br>or other specialty papers                     | Actual cost of media and<br>reproduction   | Actual cost of media and<br>reproduction   |
| <b>2. Digital Reproduction (scanned or<br/>electronically generated and<br/>processed for electronic delivery)</b> | \$0.15 per page  | \$0.15 per page  |
| <b>3. Flash, thumb, or USB drive, external<br/>hard drive, memory card, or other<br/>media</b>                     | Actual cost + \$5.00   | Actual cost + \$5.00   |
| <b>4. U.S. Mail or other shipping service</b>  | Actual cost  | Actual cost  |
| <b>5. Certification</b>  | \$1.00 per page  | \$1.00 per page  |
| <b>PRODUCTION FEES FOR<br/>COMMERCIAL REQUESTS OR<br/>REQUESTS INVOLVING EXCESSIVE<br/>DISRUPTION</b>              | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
|  | 1. \$55.00 per hour  | 1. \$55.00 per hour  |
|  | 2. \$80.00 per hour when<br>computer programming<br>is required on a<br>customized request | 2. \$80.00 per hour when<br>computer programming<br>is required on a<br>customized request |
|  | 3. \$85.00 per hour when<br>legal support or legal<br>review is required                   | 3. \$85.00 per hour when<br>legal support or legal<br>review is required                   |
|  | 4. \$50.00 per hour when<br>redaction of audio or<br>video is required                     | 4. \$50.00 per hour when<br>redaction of audio or<br>video is required                     |

| <b>COURT FINES AND BONDS</b>                          | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|---|---------------------------|-------------------------|
| 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 |

| <b>COURT FINES AND BONDS</b>   | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|--|---------------------------|-------------------------|
| 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                |

| <b>COURT FINES AND BONDS</b>   | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|--|---------------------------|-------------------------|
| 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                |

| <b>COURT FINES AND BONDS</b>                | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|---|---------------------------|-------------------------|
| 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                |

| <b>COURT FINES AND BONDS</b>   | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|--|---------------------------|-------------------------|
| 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<br>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                |

| <b>COURT FINES AND BONDS</b>  | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
|---|--|--|
| 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   | \$130.00   |
| 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)  |

| <b>COURT FINES AND BONDS</b>                                      | <b>FEE AS OF 7/1/2025</b>                         | <b>NEW FEE 7/1/2026</b>                           |
|---|---|---|
| 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  |

| <b>COURT FINES AND BONDS</b>  | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|---|---------------------------|-------------------------|
| 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                |

| <b>FIRE DEPARTMENT FEES</b>  | <b>FEE AS OF 7/1/2025</b>      | <b>NEW FEE 7/1/2026</b>        |
|--|--------------------------------|--------------------------------|
| Commercial Burn Permit   | \$25.00                        | \$25.00                        |
| Non-Rural Fire Run   | \$700.00 Per Vehicle, Per Hour | \$800.00 Per Vehicle, Per Hour |
| Rural Fire Run (no membership)   | \$750.00 Per Vehicle, Per Hour | \$850.00 Per Vehicle, Per Hour |
| Fire Suppression for Vehicles, Grass or Wildland, Rubbish, Trash, or other | New                            | \$350 Per Vehicle, Per Hour    |
| <b>RURAL FIRE MEMBERSHIP DUES</b>  |                                |                                |
| 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     |
| <b>FLOODPLAIN MANAGEMENT</b>   |                                |                                |
| <b>FEE AS OF 7/1/2025</b>  |                                |                                |
| <b>NEW FEE 7/1/2026</b>  |                                |                                |
| 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                        |
| <b>INDUSTRIAL DISCHARGE PERMITS</b>  |                                |                                |
| <b>FEE AS OF 7/1/2025</b>  |                                |                                |
| <b>NEW FEE 7/1/2026</b>  |                                |                                |
| <b>Discharging Industrial Waste</b>  |                                |                                |
| 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                       |
| <b>Industry Discharging Normal Domestic Waste</b>                          |                                |                                |
| 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                       |

| <b>INDUSTRIAL DISCHARGE PERMITS</b>              | <b>FEE AS OF 7/1/2025</b>                    | <b>NEW FEE 7/1/2026</b>                      |
|--|--|--|
| <b>Non-Residential Establishment Discharging</b> |  |  |
| 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                                      |
| <b>KIOSK SIGN RENTAL</b>                         | <b>FEE AS OF 7/1/2025</b>                    | <b>NEW FEE 7/1/2026</b>                      |
| 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)                        |
| <b>LIBRARY FEES</b>                              | <b>FEE AS OF 7/1/2025</b>                    | <b>NEW FEE 7/1/2026</b>                      |
| 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          |
| <b>LOST BOOKS</b>                                |  |  |
| 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 |

| <b>LICENSES AND PERMITS</b>  | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>   |
|--|--|---|
| 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 +<br>\$20.00 Inspection Fee +<br>\$30.00 Re-Inspection Fee | \$100.00 Per Year + \$20.00<br>Inspection Fee + \$30.00 Re-<br>Inspection Fee |
| Fireworks Display Permit (non-commercial)  | New  | \$25.00 Inspection Fee +<br>\$30.00 Re-Inspection Fee                         |
| Fireworks Display Permit (commercial)  | New  | \$50.00 Inspection Fee +<br>\$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<br>Background Checks                                     | \$75.00 + \$25 per added<br>persons + \$43 cost of<br>Background Checks       |
| Work in City Right-of-Way  | New  | \$100 Base Fee + \$50 per<br>inspection + \$50 per bore                       |
| Unauthorized Work in City Right-of-Way   | New  | \$200 base fee + \$100 per<br>inspection + \$100 per bore                     |
| <b>SPECIAL EVENT PERMITS</b>   | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>   |
| Special Event Application Fee  | \$25.00  | \$25.00   |
| Police/Security (per hour, 3 hour minimum)   | \$50.00  | \$50.00   |
| Road Closure   | \$25.00  | \$25.00   |
| Public Works Laborer (per hour, 3 hour minimum)  | \$25.00  | \$25.00   |
| Water Connection (each, plus water fee per day)  | \$25.00  | \$25.00   |
| Water Fee (each connection, per day)   | \$10.00  | \$10.00   |
| Type II or Type III Barricades (Each – Per Day)  | \$1.50   | \$1.50  |
| Reflective Cones (Each – Per Day)  | \$0.50   | \$0.50  |
| Delineator (Each – Per Day)  | \$1.75   | \$1.75  |
| Special Event Itinerant Vendor’s License – Each event up to 5 days   | \$35.00  | \$35.00   |
| Itinerant Vendor’s License – One Year – Background check required except for mobile food vendors licensed by the Health Department | \$75.00 + \$25 per added<br>persons + \$43 cost of<br>Background Checks      | \$75.00 + \$25 per added<br>persons + \$43 cost of<br>Background Checks       |

| <b>ALCOHOL LICENSES</b>                               | <b>FEE AS OF 7/1/2025</b> | <b>NEW FEE 7/1/2026</b> |
|---|---------------------------|-------------------------|
| 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)                 | \$905.00                  | \$905.00                |
| Off Premises Retail Wine (new)                        | \$250.00                  | \$250.00                |
| Off Premises Retail Wine (renewal)                    | \$225.00                  | \$225.00                |
| Off Premises Retail Beer (new)                        | \$250.00                  | \$250.00                |
| Off Premises Retail Beer (renewal)                    | \$225.00                  | \$225.00                |
| On Premises Mixed Beverage (new)                      | \$1,005.00                | \$1,005.00              |
| On Premises Mixed Beverage (renewal)                  | \$905.00                  | \$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                 |

| <b>PLANNING AND ZONING</b>                                       | <b>FEE AS OF 7/1/2025</b>  | <b>NEW FEE 7/1/2026</b>  |
|--|--|--|
| Annexations  | \$500.00 + Certified Mail Fee, Advertising and Sign Fee                              | \$500.00 + Certified Mail Fee, Advertising 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                            |
| 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 |
| Closure of Easement/Right-of-way                                 | \$500 + Certified Mail Fee, and Advertising Fee                                      | \$500 + Certified Mail Fee, and Advertising Fee                                      |
| Development Review   | New  | \$100.00   |
| 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   |
| Lot Split  | \$25.00  | \$100.00   |
| Subdivision Regulation Waiver                                    | \$50.00  | \$50.00  |
| Planned Unit Development (PUD)                                   | \$250.00 + Cost of Publication, Mailing Fee and Sign Fee                             | \$250.00 + Cost of Publication, Mailing Fee and Sign Fee                             |
| Plat Fees: Preliminary Plat                                      | \$ 50.00 + \$1.00 Per Lot Over 10 Lots   | \$ 300.00  |
| Plat Fees: Final Plat  | \$100.00 + \$1.00 Per Lot Over 10 Lots (No Maximum)                                  | \$300.00   |
| Plat Fees: Resubmittal of Final Plat                             | \$100.00   | \$100.00   |
| Vacation of Plat   | \$500 + Certified Mail Fee, and Advertising and Sign Fee                             | \$500 + Certified Mail Fee, and Advertising and Sign Fee                             |
| Zoning: Residential, including duplexes                          | \$100.00 + Certified Mail Fee, Advertising and Sign Fee                              | \$150.00 + Certified Mail Fee, Advertising and Sign Fee                              |
| Zoning: Commercial and multifamily residential (3 or more units) | \$150.00 + Certified Mail Fee, Advertising and Sign Fee                              | \$250.00 + Certified Mail Fee, Advertising and Sign Fee                              |
| Zoning: Industrial   | \$200.00 + Certified Mail Fee, Advertising and Sign Fee                              | \$350.00 + Certified Mail Fee, Advertising and Sign Fee                              |
| Zoning Waiver  | \$50.00  | \$50.00  |
| Zoning or Flood Plain Letters                                    | \$20.00  | \$20.00  |
| Unlawful Signs in Public Right-of-Way                            | \$25.00 Per Sign Fine  | \$25.00 Per Sign Fine  |

| <b>PLANNING AND ZONING</b>  | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>  |
|---|---|--|
| 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)                               |
| <b>WATER TAPS</b>   | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>  |
| Inside City Limits  | \$1,000.00 + \$300.00 Water Meter Fee   | \$1,000.00 + \$300.00 Water Meter Fee                            |
| Outside City Limits   | \$2,700.00 + \$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%  |
| <b>SEWER TAPS</b>   | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>  |
| Single Family Residential   | \$1,350.00 per connection   | \$1,400.00 per connection  |
| Multifamily Residential   | \$1,350.00 per connection plus \$100 per unit   | \$1,400.00 per connection Plus \$100 per unit for shared service |
| Commercial/Industrial   | \$1,350.00 per connection plus \$100.00 per unit  | \$1,400.00 per connection plus \$100.00 per unit                 |
| <b>MISCELLANEOUS FEES</b>   | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>  |
| 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   | \$25.00  |
| 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 |  |

| <b>UTILITY RATES AND FEES</b>   | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>   |
|---|---|---|
| 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 |
| <b>Water Rates</b>  | \$35.33 For First 1,000 Gallons   | \$36.39 For First 1,000 Gallons   |
|   | \$3.39 Per 1,000 Gallons (1,000 to 4,000)   | \$3.49 Per 1,000 Gallons (1,000 to 4,000)   |
|   | \$4.09 Per 1,000 Gallons (over 4,000)   | \$4.21 Per 1,000 Gallons (over 4,000)   |
| <b>Sewer Rates</b>  | \$26.91 First 2,000 gallons   | \$28.72 First 2,000 gallons   |
|   | \$1.79 Per 1,000 Gallons (over 2,000)   | \$1.84 Per 1,000 Gallons (over 2,000)   |
| Sewer Rates (Flat Fee For Non-Water Customers)                        | \$33.07 Per Month   | \$35.29 Per Month   |
| Sewer Rates (Flat Fee For Non-CPWA Sewer Collection and/or Treatment) | \$44.93 Per Month   | \$47.95 Per Month   |
| Sewer Rates (Flat Fee For Non-City Residents)                         | \$64.14 Per Month   | \$68.45 Per Month   |
| Sewer Rates (Commercial, non-CPWA water)                              | \$33.07 For First 1,000 Gallons   | \$35.29 For First 1,000 Gallons   |
| Sewer Rates (Commercial, non-CPWA water)                              | \$1.79 Per 1,000 Gallons (over 1,000)   | \$1.84 Per 1,000 Gallons (over 1,000)   |
| Sewer Relief Valve (pop-off)  | \$40.00   | \$40.00   |
| <b>Garbage Rates</b>  |   |   |
| Residential (Once-A-Week Collection)                                  | \$18.33 Per Month, each additional cart \$15.00/month   | \$18.88 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 - \$20.75 Per Month   | Once/week - \$22.50 Per Month   |
| General Business (polycart)   | Twice/week - \$38.59 Per Month  | Twice/week - \$41.68 Per Month  |
| Commercial (Light)  | \$41.36 Per Month   | \$44.67 Per Month   |

| <b>UTILITY RATES AND FEES</b>  | <b>FEE AS OF 7/1/2025</b>   | <b>NEW FEE 7/1/2026</b>   |
|--|---|---|
| 2-Yard Dumpster  | Once/week - \$74.75 Per Month   | Once/week - \$80.73 Per Month   |
| 2-Yard Dumpster  | Twice/week - \$137.50 Per Month   | Twice/week - \$148.50 Per Month   |
| 3-Yard Dumpster  | Once/week - \$92.00 Per Month   | Once/week - \$99.36 Per Month   |
| 3-Yard Dumpster  | Twice/week - \$137.50 Per Month   | Twice/week - \$148.50 Per Month   |
| 4-Yard Dumpster  | Once/week - \$135.65 Per Month  | Once/week - \$150.00 Per Month  |
| 4-Yard Dumpster  | Twice/week - \$214.35 Per Month   | Twice/week - \$231.50 Per Month   |
| 6-Yard Dumpster  | Once/week - \$156.00 Per Month  | Once/week - \$168.48 Per Month  |
| 6-Yard Dumpster  | Twice/week - \$195.04 Per Month   | Twice/week - \$210.64 Per Month   |
| 8-Yard Dumpster  | Once/week - \$205.00 Per Month  | Once/week - \$221.40 Per Month  |
| 8-Yard Dumpster  | Twice/week - \$255.00 Per Month   | Twice/week - \$275.40 Per Month   |
| Extra pick-up for Dumpsters  | \$60.00 each additional pick-up above twice/week, per dumpster  | \$65.00 each additional pick-up above twice/week, per dumpster  |
| Solid waste tax  | \$0.52 Per Month  | \$0.53 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) |
| <b>Ambulance – Run cost not covered by insurance is waived with membership</b> | \$6.95 Per Month  | \$7.16 Per Month  |
| 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   |

| <b>UTILITY RATES AND FEES</b>                              | <b>FEE AS OF 7/1/2025</b>                                     | <b>NEW FEE 7/1/2026</b>  |
|--|---|--|
| 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   |
| 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%  |
| <b>Utility Account Re-Read Fee</b>                         |   |  |
| 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   |
| <b>Obstructed Meter Charge</b>                             |   |  |
| First Offense  | \$25.00   | \$25.00  |
| Second Offense   | \$50.00   | \$50.00  |
| Third Offense  | Disconnection of Water Service                                | Disconnection of Water Service   |
| <b>Other Utility Fees</b>                                  |   |  |
| 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   |
| <b>STORMWATER MANAGEMENT FEE</b>                           | <b>FEE AS OF 7/1/2025</b>                                     | <b>NEW FEE 7/1/2026</b>  |
| Residential, per account                                   | New   | \$1.50/month   |
| Non-residential, per account                               | New   | \$3.00 per ESU per month (\$5 min per month)<br>1 ESU (Equivalent Surface Unit)<br>= 2,650 square feet of impervious surface |