CITY OF Coweta

# Capital/Operating Budget
# Fiscal Year 2015-2016

# CITY OF COWETA

# CAPITAL/OPERATING BUDGET

# FISCAL YEAR 2015-2016

# CITY OF COWETA

# CAPITAL/OPERATING BUDGET

# FISCAL YEAR:

# JULY 1, 2015 - JUNE 30, 2016

## COUNCILMEMBERS

ROBERT MORTON, MAYOR
BILLY EMBREY, VICE-MAYOR
TIMOTHY KELLEY, COUNCILMEMBER
ROY DALE, COUNCILMEMBER
TIMOTHY KELLEY, COUNCILMEMBER
STEVE GARMAN, COUNCILMEMBER
STEVE SINCLAIR, COUNCILMEMBER ELECT
EVETTE MORRIS, COUNCILMEMBER ELECT

## CITY MANAGER

STEVEN C. WHITLOCK

## DEPARTMENT HEADS

JOYCE TERRY
GREG COLLINS
MICHAEL BELL
HAL BUMGARNER
PAULA EMMONS
TOM TILLOTSON
CHIP COHRS
DAVID WEATHERFORD
ROB WERLEY

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CITY OF
Coweta
POST OFFICE BOX 850 • COWETA, OKLAHOMA 74429 • PH. (918) 486-2189 • FAX (918) 486-5366 • www.cityofcoweta-ok.gov

April 8, 2015

Honorable Mayor and City Council
Honorable Chairman and PWA Trustees
Honorable Chairman and CIDA Trustees
Coweta City Hall
P. O. Box 850
Coweta, Oklahoma 74429-0850

Dear Honorable Mayor/Chairman and City Council/Trustees:

In compliance with the Municipal Budget Act, it gives me great pleasure to present the operating and capital budget for Fiscal Year 2015-2016 beginning July 1, 2015.

This year's total financial plan of $19,561,910 represents an increase of $1,553,334 or an 8.63% increase compared to Fiscal Year 2014-2015. This change is primarily due to increases in sales tax revenue transfers to/from the Public Works Authority, a 3% salary increase for appropriate personnel, increases in liability insurance as a result of recent capital projects, a 6% increase in utility rates, fully funding the potential RWD #5 judgment (absent the verdict being overturned at the appellate phase), and the funding of a historic 20.02% reserve within the General Fund. If you were to deduct the budgeted sales tax transfers required by the Bond Indenture, this year's revised total financial plan would be $13,365,248, which would represent an increase of $932,996 or 7.51% higher compared to Fiscal Year 2014-2015.

Staff has been aggressive again this year in developing a budget in such a manner so that essential operating needs are met while at the same time attempting to maintain a sound financial position during unpredictable times. However, if the forecasted revenue requirements are not satisfied then expenditures will be reduced, either through reductions in services, programs and/or personnel, in an effort to reconcile these differences. It should be noted that several budget modifications may also be required, in order to maintain an expected monetary level necessary to remain in a positive cash flow position, if the local economy takes another unexpected downturn. Finally, the Revenue Bond Indenture requires that utility rates be established and set at a rate that sufficiently covers 75% of the debt service based strictly upon *net utility revenues* (which is currently set at a rate of 69%). Thus, staff has developed the FY 2015-2016 Capital/Operating Budget based upon a 6% PWA revenue increase with suspension of the required Environmental Compliance Adjustment for this year only (staff will address this during the routine Fee Schedule approval process). While no one desires to increase rates (which equates to a $3.68 per month base rate increase for residential customers), this rate increase is required in order to meet Revenue Bond Indenture requirements as well as is required this year in order to carry a positive financial plan into Fiscal Year 2016-2017 since the reserve amounts have been severely stressed under the previous three (3) financial plans.

With these thoughts in mind, I would like to provide the following information which highlights major items of interest regarding the proposed allocation of funds in Fiscal Year 2015-2016:

## Funds

### General Fund

The General Fund expenditures are expected to be $9,041,222 and will be covered by an estimated $7,535,285 in anticipated revenues plus $1,516,972 cash-on-hand. The General Fund ending balance is projected to be $11,035.

### Coweta Public Works Authority

The Coweta Public Works Authority expenditures are expected to be $2,846,048 for operations and capital outlay, $3,098,331 for transfers and $1,672,146 for principal and interest requirements (minus bond fees) on outstanding Revenue Bonds.

### Street and Alley Fund

The expected expenditures are $56,574 with a projected ending balance of $87,739.

### Sinking Fund

The expected expenditures are $0.

### Ambulance Fund

The expected expenditures are $836,314 of which $10,000 is for administrative reimbursement to the General Fund. The ending balance is projected to be $3,453.

### Cemetery Fund

The expected expenditures are $125,000 of which $75,000 is past/current lot sales and interments which will be transferred to the General Fund. The ending balance is projected to be $71,065.

### Library Fund

The expected expenditures are $10,000. The ending balance is projected to be $2,320.

### Rural Firefighters Fund

The expected expenditures are $136,545. The ending balance is projected to be $14,846.

### Capital Improvement Fund

The expected expenditures are $1,580,000.

### E-911 Fund

The expected expenditures are $104,334 of which $50,000 will be transferred to the General Fund. The ending balance is projected to be $10,078.

**Self Insurance Fund**

The expected expenditures are $24,137.

**Coweta Industrial Development Authority**

The Coweta Industrial Development Authority expenditures are expected to be $0.

## Debt Service

The General Fund debt service was eliminated at the end of FY 2009-2010. The Public Works Authority debt service payment will be $1,672,146 for principal and interest requirements (minus bond fees) on current outstanding bonds.

## Personnel

The budget reflects a 3% salary increase and the initiation of a one-time, lump sum, safety incentive salary increase for appropriate personnel, as well as, the continuation of health care benefits for employees and provides for 75% of funding toward the employee's dependent coverage.

## Capital Outlay

The budget provides for the following capital outlay expenditures:

| | |
|---|---|
| General Fund | $270,494 |
| Public Works Authority | $239,525 |
| Street and Alley Fund | $ 15,000 |
| Ambulance Fund | $ 50,000 |
| Cemetery Fund | $ 40,000 |
| Library Fund | $ 6,500 |
| E-911 Fund | $ 25,000 |
| Total | $646,519 |

## Summary and Conclusion

Fiscal Year 2015-2016 is going to be another exciting year for the City of Coweta. The proposed budget represents a fair distribution of public funds, to be used to the best of our abilities, in meeting the needs of our growing community. Furthermore, the suggested expenditures have been evaluated extensively and I feel that they are realistic. My staff pledges our continued support to aggressively address our community's needs as they are articulated by the Coweta City Council, the Coweta Public Works Authority Trustees, the Coweta Industrial Development Authority Trustees, as well as, the wonderful citizens we so humbly serve.

It is my hope that the budget reflects the thoughts and wishes of the City Council/Coweta Public Works Authority Trustees/Coweta Industrial Development Trustees. Please feel free to contact my office if you have any questions or comments concerning the proposed FY 2015-2016 Capital/Operating Budget.

Respectfully submitted,

Steven C. Whitlock

Steven C. Whitlock, City/Trust Manager

# SECTION I

# BUDGET RESOLUTIONS

**RESOLUTION NO. 2015-01**

**A RESOLUTION OF THE CITY OF COWETA, OKLAHOMA, ADOPTING THE BUDGET FOR THE GENERAL FUND, STREET AND ALLEY FUND, CEMETERY FUND, LIBRARY FUND, RURAL FIRE FUND, SELF INSURANCE FUND, E-911 FUND, SINKING FUND AND CAPITAL IMPROVEMENT FUND FOR THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016, AND PROVIDING FOR THE INVESTMENT OF SAID FUNDS.**

**WHEREAS**, notice of a public hearing on the budget for the City of Coweta, Oklahoma, for the Fiscal Year 2015-2016 has heretofore been published in accordance with the law, and a summary of budgeted funds is as follows:

| General Fund | |
|---|---|
| Budgeted Revenue | $9,052,257 |
| Budgeted Expenditures | $9,041,222 |
| Ending Balance | $ 11,035 |

| Street and Alley Fund | |
|---|---|
| Budgeted Revenue | $ 144,313 |
| Budgeted Expenditures | $ 56,574 |
| Ending Balance | $ 87,739 |

| Cemetery Fund | |
|---|---|
| Budgeted Revenue | $ 196,065 |
| Budgeted Expenditures | $ 125,000 |
| Ending Balance | $ 71,065 |

| Library Fund | |
|---|---|
| Budgeted Revenue | $ 12,320 |
| Budgeted Expenditures | $ 10,000 |
| Ending Balance | $ 2,320 |

| Rural Fire Fund | |
|---|---|
| Budgeted Revenue | $ 151,391 |
| Budgeted Expenditures | $ 136,545 |
| Ending Balance | $ 14,846 |

| E-911 Fund | |
|---|---|
| Budgeted Revenue | $ 114,412 |
| Budgeted Expenditures | $ 104,334 |
| Ending Balance | $ 10,078 |

| Sinking Fund | |
|---|---|
| Budgeted Revenue | $ 0 |
| Budgeted Expenditures | $ 0 |
| Ending Balance | $ 0 |

| Capital Improvement Fund | |
|---|---|
| Budgeted Revenue | $1,628.407 |
| Budgeted Expenditures | $1,580,000 |
| Ending Balance | $ 48,407 |

| Self Insurance Fund | |
|---|---|
| Budgeted Revenue | $ 27,964 |
| Budgeted Expenditures | $ 24,137 |
| Ending Balance | $ 3,827 |

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

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

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

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

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

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

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

SECTION 1: That the budget presented by the City Manager and reviewed during the public hearing is hereby approved and adopted for the Fiscal Year 2015-2016.

SECTION 2: That staff is authorized to invest any funds not needed for current use, whether operating funds or bond funds, in United States Treasury bills, savings accounts or certificates of deposit. Interest accrued from such investments may be deposited in the General Fund, Street and Alley Fund, Rural Fire Fund, Cemetery Fund, Library Fund, Self Insurance Fund, E-911 Fund, Capital Improvement Fund and Sinking Fund, or the fund from which the investment was made. All investments shall be in accordance with the law.

**PASSED, APPROVED AND ADOPTED, THIS 4TH DAY OF MAY, 2015.**

ATTEST:

_____
Robert Morton, Mayor

_____
Joyce Terry, City Clerk

APPROVED AS TO FORM:

_____
David L. Weatherford, City Attorney

**RESOLUTION NO. 2015-02**

**A RESOLUTION OF THE COWETA PUBLIC WORKS AUTHORITY AND THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY, COWETA, OKLAHOMA, ADOPTING THE BUDGET FOR THE PUBLIC WORKS AUTHORITY FUND, THE AMBULANCE FUND AND FOR THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2015, AND ENDING JUNE 30, 2016, AND PROVIDING FOR THE INVESTMENT OF SAID FUNDS.**

**WHEREAS**, notice of a public hearing on the budget for the Coweta Public Works Authority, the Ambulance Fund and the Coweta Industrial Development Authority, Coweta, Oklahoma, for the Fiscal Year 2015-2016 has heretofore been published in accordance with the law, and a summary of budgeted funds is as follows:

| | |
|---|---|
| Coweta Public Works Authority | |
| Budgeted Revenue | $7,655,839 |
| Budgeted Expenditures | $7,647,784 |
| Ending Balance | $ 8,055 |
| | |
| Ambulance Fund | |
| Budgeted Revenue | $ 839,767 |
| Budgeted Expenditures | $ 836,314 |
| Ending Balance | $ 3,453 |
| | |
| CIDA | |
| Budgeted Revenue | $ 0 |
| Budgeted Expenditures | $ 0 |
| Ending Balance | $ 0 |

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

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

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

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

**IT IS HEREBY RESOLVED** that the Trustees of Coweta Public Works Authority and the Trustees for the Coweta Industrial Development Authority has authorized the Trust Manager to transfer monies from one account or object category to another within the same department or from department to department within

the same fund as well as to transfer sales tax revenues from the General Fund to the Coweta Public Works Authority or from the Coweta Public Works Authority to the General Fund; except that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimum required. The Trust Manager is also required to submit for Trustee action all other budget amendments including all supplemental appropriations or decreases in appropriations. Such proposed amendments will be submitted to Trustees, for action, on a properly completed Budget Amendment Form.

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

**NOW, THEREFORE, BE IT RESOLVED BY THE TRUSTEES OF THE COWETA PUBLIC WORKS AUTHORITY AND THE TRUSTEES FOR THE COWETA INDUSTRIAL DEVELOPMENT AUTHORITY, COWETA, OKLAHOMA AS FOLLOWS:**

SECTION 1: That the budget presented by the Trust Manager and reviewed during the public hearing is hereby approved and adopted for the Fiscal Year 2015-2016.

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

**PASSED, APPROVED AND ADOPTED, THIS 4TH DAY OF MAY, 2015.**

ATTEST:

| | |
|---|---|
| Joyce Terry, PWA Trust Secretary | Robert Morton, PWA Chairman |
| APPROVED AS TO FORM: | Robert Morton, CIDA Chairman |
| David L. Weatherford, Trust Attorney | Timothy Kelley, CIDA Secretary |

# SECTION II

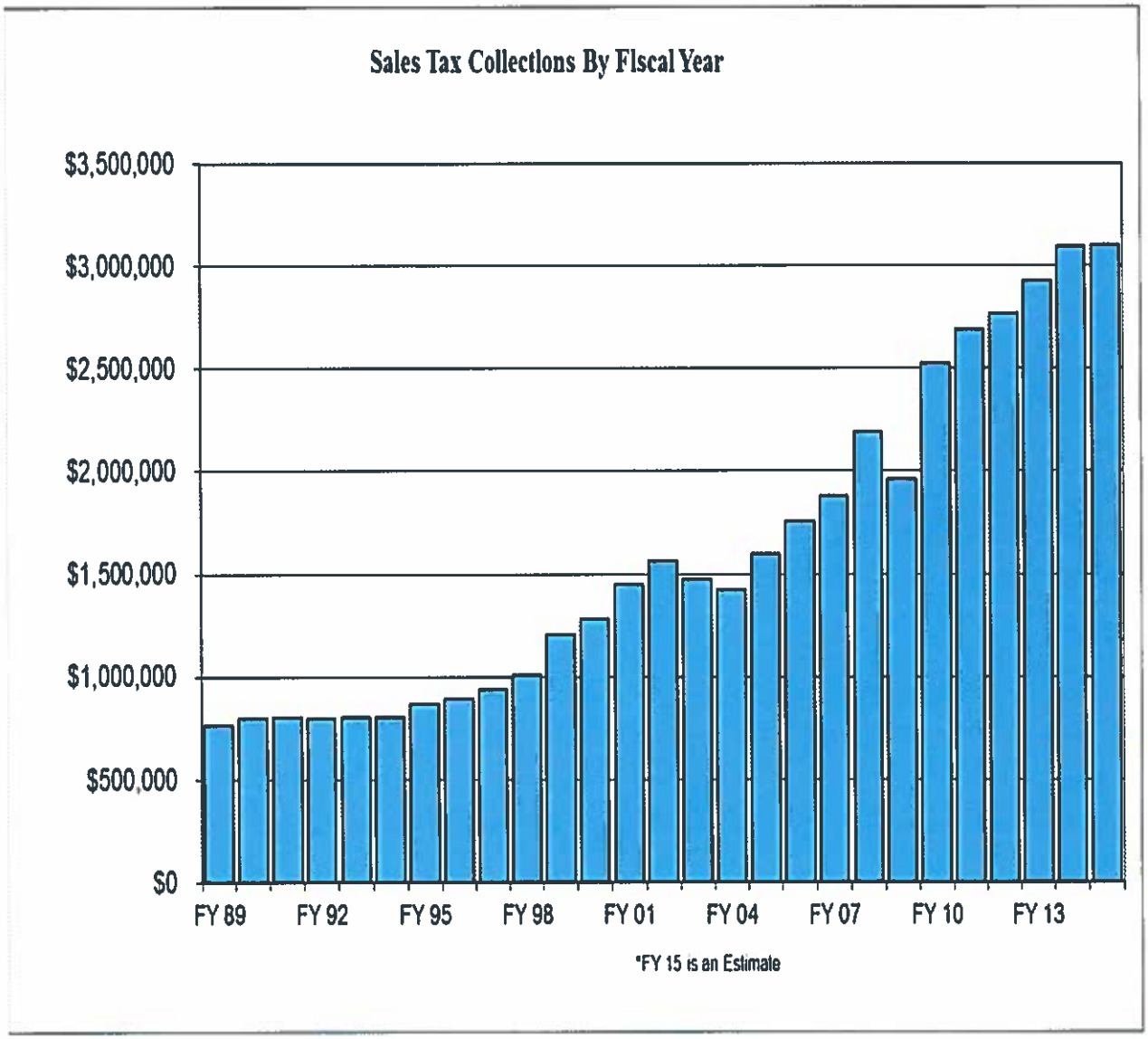
# GENERAL FUND

**GENERAL FUND**
**PROJECTED CASH FLOW**

| | |
|---|---|
| Estimated Cash-On-Hand as of July 1, 2015 | $1,516,972 |
| Budgeted Revenues for FY 2015-2016 | $7,535,285 |
| Budgeted Expenditures for FY 2015-2016 | $9,041,222 |
| Estimated Cash-On-Hand as of June 30, 2016 | $11,035 |

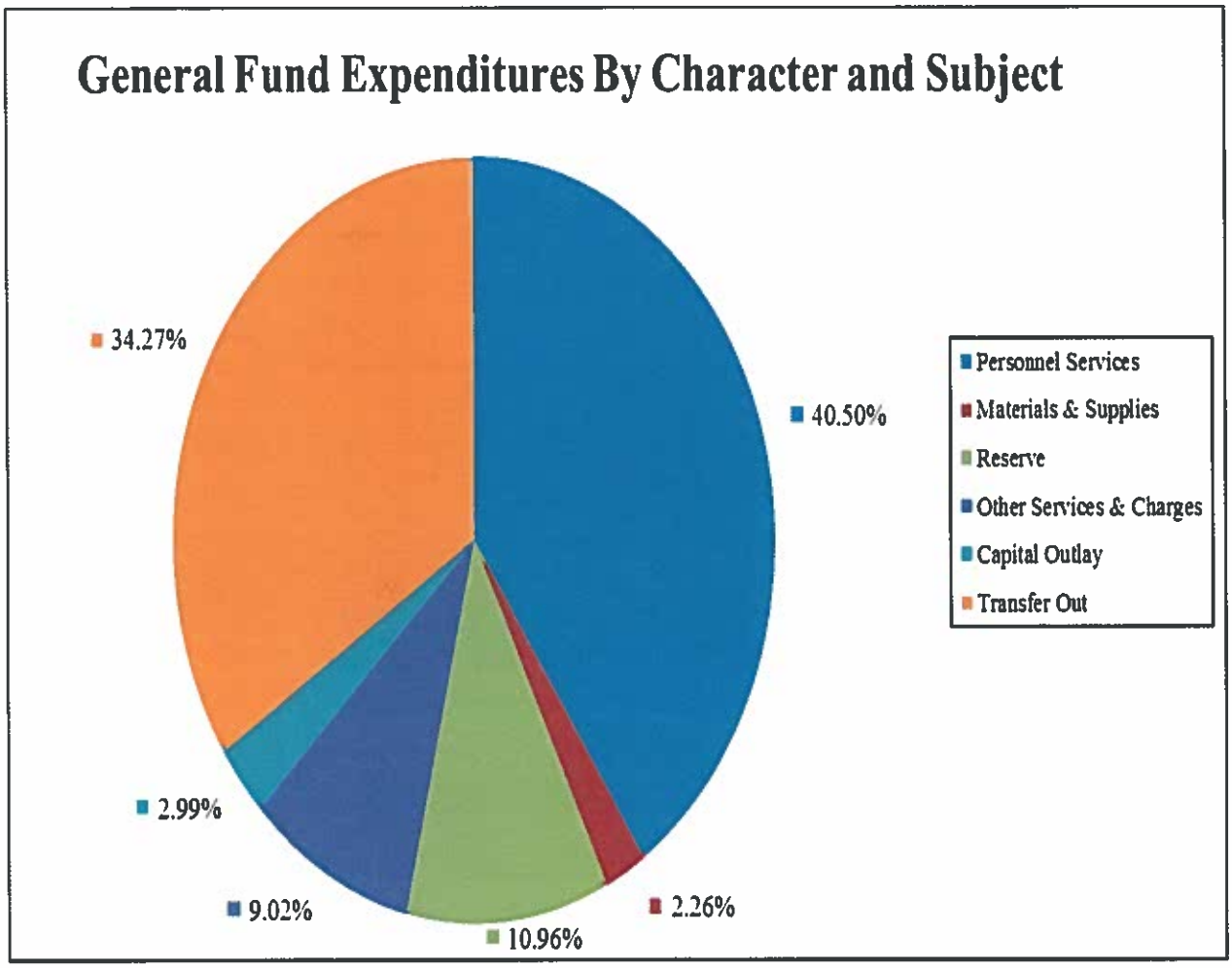
## GENERAL FUND
## SUMMARY OF REVENUES AND RESOURCES

| ACCOUNT NUMBER | SOURCE | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| | TAXES | | | |
| 04.03.01 | Sales Tax | $3,095,281 | $2,943,103 | $3,098,331 |
| 04.03.02 | Utility Franchise Tax | $258,825 | $281,885 | $266,803 |
| 04.03.03 | Alcoholic Beverage Tax | $87,442 | $74,671 | $85,554 |
| 04.03.04 | Cigarette Tax | $36,656 | $37,308 | $37,845 |
| 04.03.06 | Use Tax | $85,480 | $78,227 | $79,251 |
| 04.03.18 | Bridle Trails Assessments | $0 | $0 | $0 |
| 04.03.20 | Grants | $32,312 | $44,266 | $46,858 |
| | Sub Total | $3,595,996 | $3,459,460 | $3,614,642 |
| | LICENSE & PERMITS | | | |
| 04.32.08 | Building Permits | $32,544 | $30,294 | $35,458 |
| 04.32.05 | Licenses | $17,456 | $17,865 | $11,992 |
| 04.32.09 | Parks and Recreation Fee | $3,295 | $2,392 | $3,304 |
| | Sub Total | $53,295 | $50,551 | $50,754 |
| | CHARGES & CURRENT SERVICES | | | |
| 04.03.29 | Animal Shelter Fees | $2,681 | $2,442 | $2,514 |
| 04.03.25 | Fire Runs | $9,562 | $7,189 | $5,929 |
| 04.03.32 | Copy Machine | $1,699 | $1,674 | $1,621 |
| 04.03.33 | Police Reserves | $0 | $0 | $0 |
| 04.03.34 | Drug Forfeitures | $0 | $0 | $0 |
| 04.03.42 | Public Nuisance Billing | $8,067 | $8,919 | $8,517 |
| 04.03.37 | Special Assessment Letters | $2,600 | $2,415 | $2,745 |
| 04.03.26 | Planning Commission/BOA | $991 | $591 | $982 |
| | Sub Total | $25,600 | $23,230 | $22,308 |
| | FINES | | | |
| 04.03.90 | Traffic Fines | $245,261 | $248,309 | $160,154 |
| | Sub Total | $245,261 | $248,309 | $160,154 |
| | OPERATING TRANSFERS | | | |
| 04.03.10 | Transfer In: Ambulance | $50,000 | $50,000 | $10,000 |
| 04.03.16 | Transfer In: PWA | $0 | $0 | $0 |
| 04.03.17 | Transfer In: Cemetery | $68,000 | $75,000 | $75,000 |
| 04.03.21 | Transfer In: E911 | $30,000 | $30,000 | $50,000 |
| 04.03.14 | Transfer In: Capital Improvement | $75,000 | $325,000 | $320,000 |
| 04.03.22 | Transfer In: Rural Fire Fund | $159,000 | $150,000 | $100,000 |
| 04.03.05 | Transfer In: General Fund Sales Tax | $1,816,799 | $2,633,221 | $3,098,331 |
| | Sub Total | $2,198,799 | $3,263,221 | $3,653,331 |
| | MISCELLANEOUS | | | |
| 04.03.44 | FEMA Reimbursement | $0 | $0 | $0 |
| 04.03.85 | Earned Interest | $7,857 | $8,497 | $4,650 |
| 04.03.80 | Miscellaneous Revenue | $37,786 | $27,520 | $26,563 |
| 04.03.48 | Insurance Reimbursement | $15,625 | $253 | $0 |
| 04.03.39 | Property/Liability Insurance Claim | $19,179 | $0 | $0 |
| 04.03.52 | CMR Collections | $943 | $1,191 | $585 |
| 04.03.53 | UBCC Permit Fee | $1,170 | $1,053 | $1,215 |
| 04.03.54 | AMS Collection Fee | $12,127 | $11,706 | $1,083 |
| | Sub Total | $94,687 | $50,220 | $34,096 |
| | Total Revenues | $6,213,638 | $7,094,991 | $7,535,285 |


Sales Tax Collections By Fiscal Year
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
FY 89
FY 92
FY 95
FY 98
FY 01
FY 04
FY 07
FY 10
FY 13
*FY 15 is an Estimate

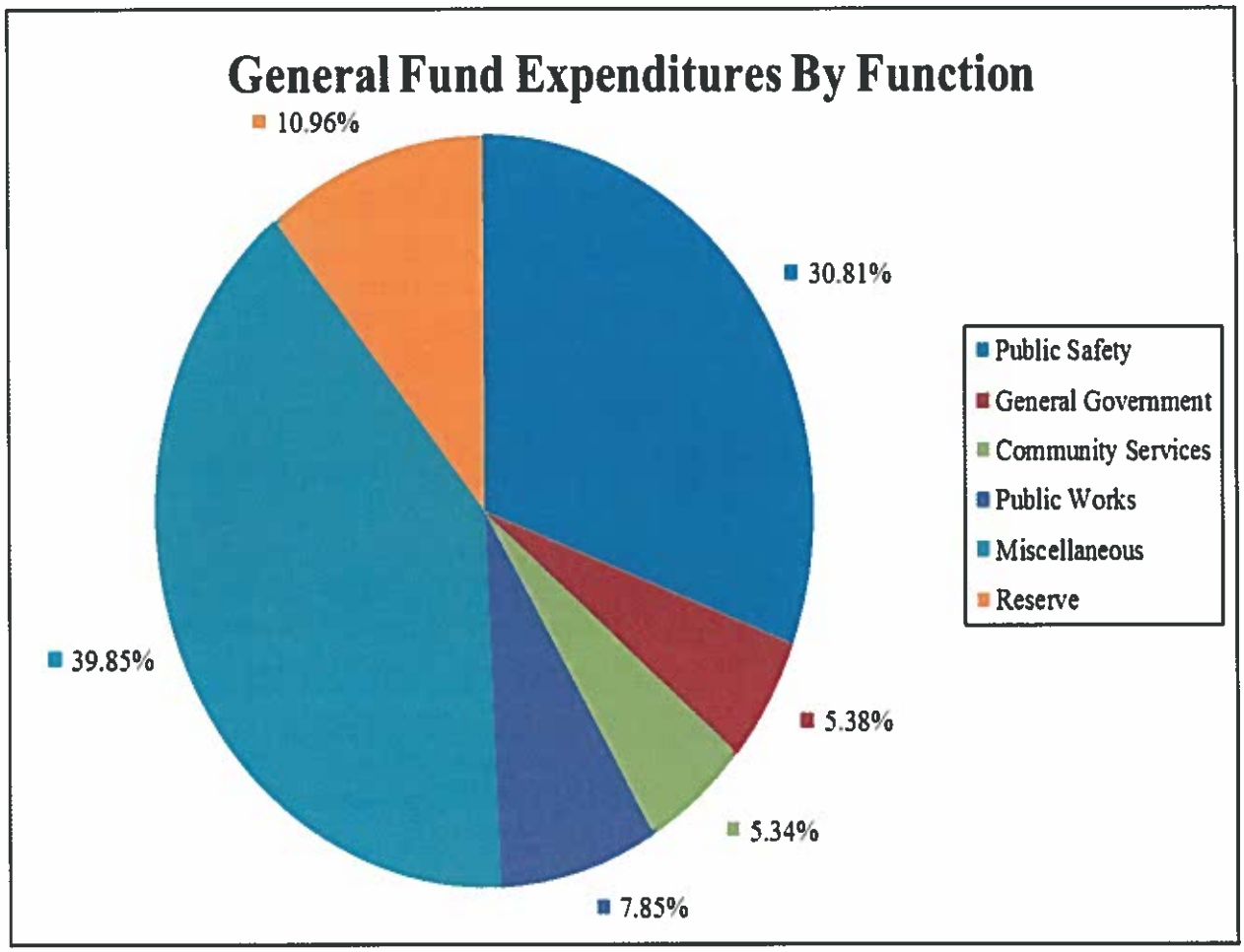
**GENERAL FUND**
**SUMMARY OF EXPENDITURES**
**BY CHARACTER AND SUBJECT CLASSIFICATION**

| SUBJECT CLASSIFICATION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Personnel Services | $3,114,250 | $3,587,001 | $3,661,602 |
| Materials and Supplies | $182,135 | $196,853 | $204,162 |
| Other Services and Charges | $622,357 | $806,065 | $815,318 |
| Capital Outlay | $94,769 | $212,750 | $270,494 |
| Non-Operating Expenses | $0 | $0 | $0 |
| Sub Total | $4,013,511 | $4,802,669 | $4,951,576 |
| Transfer Out: PWA Sales Tax | $2,784,762 | $2,943,103 | $3,098,331 |
| Reserve | $0 | $864,840 | $991,315 |
| Sub Total | $2,784,762 | $3,807,943 | $4,089,646 |
| Total Expenses | $6,798,273 | $8,610,612 | $9,041,222 |


General Fund Expenditures By Character and Subject
34.27%
40.50%
2.99%
9.02%
10.96%
2.26%
Personnel Services
Materials & Supplies
Reserve
Other Services & Charges
Capital Outlay
Transfer Out

**GENERAL FUND**
**SUMMARY OF EXPENDITURES**
**BY FUNCTION, DEPARTMENT AND ACTIVITY**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| General Government: | | | |
| City Council | $18,775 | $32,400 | $32,400 |
| City Manager | $246,394 | $305,771 | $311,128 |
| Finance | $102,754 | $128,554 | $136,165 |
| City Attorney | $4,200 | $7,000 | $7,000 |
| Public Safety: | | | |
| Municipal Court | $142,314 | $173,040 | $177,612 |
| Police | $1,193,062 | $1,351,996 | $1,431,036 |
| Animal Control | $70,868 | $83,721 | $89,353 |
| Fire | $905,484 | $1,084,524 | $1,083,958 |
| Civil Defense | $5,072 | $2,750 | $4,001 |
| Public Works: | | | |
| Engineering | $72,494 | $102,107 | $106,011 |
| Building Inspection | $81,100 | $89,326 | $91,923 |
| Cemetery | $56,083 | $80,331 | $81,378 |
| Parks and Recreation | $128,760 | $93,138 | $93,580 |
| Streets | $278,161 | $316,001 | $336,990 |
| Fleet Maintenance | $854 | $0 | $0 |
| Community Services: | | | |
| Community Development | $168,617 | $210,808 | $216,275 |
| Library | $186,788 | $243,521 | $247,628 |
| Health | $0 | $0 | $0 |
| Arts and Humanities | $4,600 | $5,500 | $5,500 |
| Miscellaneous: | | | |
| Non-Departmental | $3,131,893 | $3,435,284 | $3,597,969 |
| Reserve | $0 | $864,840 | $991,315 |
| Total | $6,798,273 | $8,610,612 | $9,041,222 |


General Fund Expenditures By Function
10.96%
30.81%
39.85%
5.38%
5.34%
7.85%
Public Safety
General Government
Community Services
Public Works
Miscellaneous
Reserve

## CITY COUNCIL
## ACCOUNT 001

DESCRIPTION

The City of Coweta is incorporated under the statutory Council-Manager form of government. All policy making decisions are vested in the City Council. The City Council appoints the City Manager, Municipal Judge, Prosecutor and the City Treasurer. The City Councilmembers are selected by the qualified voters from wards and the City at-large.

GOALS AND OBJECTIVES:

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.001 | Salaries | $16,200 | $16,200 | $16,200 |
| 01-5106.001 | FICA Tax | $1,004 | $3,000 | $3,000 |
| 01-5107.001 | Medicare Tax | $235 | $300 | $300 |
| 01-5108.001 | Employee Insurance | $0 | $12,000 | $12,000 |
| 01-5110.001 | Unemployment Compensation | $81 | $200 | $200 |
| Sub Total | | $17,520 | $31,700 | $31,700 |
| 01-5200.001 | Materials and Supplies | $25 | $200 | $200 |
| 01-5300.001 | Other Services and Charges | $1,230 | $500 | $500 |
| Total | | $18,775 | $32,400 | $32,400 |

## CITY MANAGER
## ACCOUNT 002

DESCRIPTION

The City Manager is the Chief Executive Officer and head of the administrative branch of the City government and is responsible to the City Council for directing the overall affairs of the City.

GOALS AND OBJECTIVES:

To provide professional direction and leadership to all departments of the City government in the execution of policies established by the City Council; to recommend policy to the City Council when appropriate; to develop short and long-range goals for all City operations; and to continually monitor the fiscal system of the City.

1. Focus on efficiency of administrative operations while maintaining appropriate services to the public.
2. Coordinate efforts to assist on the new Best Western Plus Hotel within the City of Coweta.
3. Continue progress in the area of economic development.
4. Provide professional policy recommendations to the City Council as requested.
5. Continue oversight of ongoing capital improvement projects.
6. Seek out additional grant funding opportunities in order to improve the financial health of the City.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.002 | Salaries | $165,616 | $195,182 | $199,182 |
| 01-5102.002 | Contract Labor | $0 | $5,000 | $5,000 |
| 01-5106.002 | FICA Tax | $5,324 | $10,450 | $10,763 |
| 01-5107.002 | Medicare Tax | $2,398 | $2,751 | $2,833 |
| 01-5108.002 | Employee Insurance | $15,345 | $19,760 | $19,760 |
| 01-5109.002 | Workers' Compensation | $13,219 | $13,219 | $13,615 |
| 01-5110.002 | Unemployment Compensation | $575 | $925 | $928 |
| 01-5111.002 | Retirement | $19,440 | $27,102 | $27,915 |
| 01-5113.002 | Drug Testing | $0 | $150 | $150 |
| 01-5112.002 | Vehicle Allowance | $4,800 | $6,000 | $6,000 |
| Sub Total | | $226,717 | $280,539 | $286,146 |
| 01-5200.002 | Materials and Supplies | $6,633 | $8,421 | $8,421 |
| 01-5300.002 | Other Services and Charges | $11,419 | $14,811 | $14,811 |
| 01-5400.002 | Capital Outlay | $1,625 | $2,000 | $1,750 |
| Total | | $246,394 | $305,771 | $311,128 |

PERSONNEL SERVICES

Job Title
City Manager
Management Assistant
Administrative Assistant

## FINANCE
## ACCOUNT 003

DESCRIPTION

The Finance Department includes the Assistant City Manager, City Treasurer, City Clerk as well as the Secretary to the City Council. In addition, the Finance Department supervises accounts payable, payroll, cash collections, customer service and filing and storage of all City records.

GOALS AND OBJECTIVES

To serve the citizens of Coweta by supporting all City Departments in performance of their fiscal responsibilities, to provide centralized public finance services in accordance with established financial policies, comply with record retention policies and the Open Records Act.

1. Provide timely financial information to management and departments related to revenues, expenditures, assets and liabilities.
2. Invest funds in a proper manner which will provide for a return on investments while maintaining capital and liquidity levels necessary to meet operational needs.
3. Review fiscal procedures in the Finance Department which will include monitoring Red Flag procedures.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.003 | Salaries | $75,945 | $81,040 | $89,300 |
| 01-5106.003 | FICA Tax | $4,586 | $4,881 | $5,212 |
| 01-5107.003 | Medicare Tax | $1,073 | $11,591 | $6,249 |
| 01-5108.003 | Employee Insurance | $7,422 | $7,741 | $7,741 |
| 01-5109.003 | Workers' Compensation | $2,999 | $2,999 | $3,070 |
| 01-5110.003 | Unemployment Compensation | $591 | $378 | $451 |
| 01-5111.003 | Retirement | $3,597 | $3,937 | $4,383 |
| 01-5113.003 | Drug Testing | $0 | $150 | $150 |
| Sub Total | | $96,213 | $112,717 | $116,556 |
| 01-5200.003 | Materials and Supplies | $4,030 | $6,587 | $10,609 |
| 01-5300.003 | Other Services and Charges | $2,511 | $8,000 | $6,750 |
| 01-5400.003 | Capital Outlay | $0 | $1,250 | $2,250 |
| Total | | $102,754 | $128,554 | $136,165 |

PERSONNEL SERVICES

Job Title
Assistant City Manager/Clerk/Treasurer
Office Manager
Payroll/Accounts Payable Clerk

## CITY ATTORNEY
## ACCOUNT 005

DESCRIPTION

The City Attorney is the legal advisor to the City Council and all City Departments. The City Attorney is responsible for preparation of ordinances, resolutions, contracts and all other legal instruments.

GOALS AND OBJECTIVES

To provide legal advise to the City Council, City Manager and City departments when appropriate.

1. Continued annual training of Councilmembers and staff as it relates to legal matters.
2. Review and recommend changes in the Coweta Code of Ordinances where appropriate.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5102.005 | Contract Labor | $4,200 | $7,000 | $7,000 |
| 01-5106.005 | FICA Tax | | $0 | $0 |
| 01-5107.005 | Medicare Tax | | $0 | $0 |
| Sub Total | | $4,200 | $7,000 | $7,000 |
| Total | | $4,200 | $7,000 | $7,000 |

PERSONNEL SERVICES

Job Title

City Attorney

## MUNICIPAL COURT
## ACCOUNT 006

DESCRIPTION

Municipal Court is responsible for hearing violations of City ordinances and State laws under it's jurisdiction, and to process and issue warrants.

GOALS AND OBJECTIVES

To maintain records of all criminal and traffic violations filed in Municipal Court within established policies.

1. Assist the Municipal Judge, Municipal Prosecutor and Police Department in the performance of their responsibilities.
2. To process court documents in a timely manner as required by City policies and State law.
3. Work with the collection agency in order to continue the recovery of outstanding warrants.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.006 | Salaries | $91,311 | $105,889 | $110,272 |
| 01-5102.006 | Contract Labor | $7,800 | $16,500 | $16,500 |
| 01-5106.006 | FICA Tax | $3,911 | $6,546 | $6,450 |
| 01-5107.006 | Medicare Tax | $1,262 | $1,531 | $1,599 |
| 01-5108.006 | Employee Insurance | $10,799 | $7,985 | $7,985 |
| 01-5109.006 | Workers' Compensation | $3,571 | $3,571 | $3,921 |
| 01-5110.006 | Unemployment Compensation | $315 | $450 | $450 |
| 01-5111.006 | Retirement | $5,907 | $8,334 | $8,201 |
| 01-5113.006 | Drug Testing | $0 | $150 | $150 |
| Sub Total | | $124,876 | $150,956 | $155,528 |
| 01-5200.006 | Materials and Supplies | $682 | $1,500 | $1,500 |
| 01-5300.006 | Other Services and Charges | $16,756 | $19,584 | $19,584 |
| 01-5400.006 | Capital Outlay | $0 | $1,000 | $1,000 |
| Total | | $142,314 | $173,040 | $177,612 |

PERSONNEL SERVICES

Job Title
Municipal Judge
Alternate Municipal Judge
Municipal Prosecutor
Municipal Court Clerk
Assistant Court Clerk
Warrant Officer

## POLICE
## ACCOUNT 007

DESCRIPTION

The Police Department is responsible for protecting life and property through the enforcement of laws and ordinances. Crime prevention patrol, traffic enforcement, and criminal investigation activities are performed by the Department.

GOALS AND OBJECTIVES

To maintain law and order, to protect life and property, to uphold the rights of all persons, and to respond promptly to all requests for police service within the community.

1. Implement additional programs, focusing on the reduction of crimes within the City.
2. Maintain our presence within the Coweta Public Schools through the School Resource Officer program.
3. Continue to work on drug enforcement operations in the community, by working with other law agencies as well as other appropriate organizations.
4. Continue to monitor Homeland Security issues.
5. Provide continuing training programs for officers and civilian personnel.
6. Maintain operations of the Enhanced 911 System and mapping program.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.007 | Salaries | $737,048 | $818,321 | $866,511 |
| 01-5103.007 | Overtime | $18,797 | $16,000 | $16,000 |
| 01-5105.007 | Holiday Pay | $30,163 | $33,787 | $36,884 |
| 01-5106.007 | FICA Tax | $13,885 | $16,555 | $16,025 |
| 01-5107.007 | Medicare Tax | $10,928 | $12,401 | $12,751 |
| 01-5108.007 | Employee Insurance | $120,410 | $109,475 | $109,475 |
| 01-5109.007 | Workers' Compensation | $45,000 | $40,556 | $41,772 |
| 01-5110.007 | Unemployment Compensation | $4,121 | $5,004 | $5,014 |
| 01-5111.007 | Retirement | $81,758 | $94,349 | $96,306 |
| 01-5113.007 | Drug Testing | $301 | $1,500 | $1,250 |
| Sub Total | | $1,062,411 | $1,147,948 | $1,201,988 |
| 01-5200.007 | Materials and Supplies | $57,215 | $59,929 | $59,929 |
| 01-5300.007 | Other Services and Charges | $61,982 | $84,119 | $84,119 |
| 01-5313.007 | Police Reserves | $0 | $0 | $0 |
| 01-5336.007 | Drug Forfeitures | $0 | $0 | $0 |
| 01-5400.007 | Capital Outlay | $11,454 | $60,000 | $85,000 |
| Total | | $1,193,062 | $1,351,996 | $1,431,036 |

PERSONNEL SERVICES

| Job Title |
|---|
| Police Chief |
| Assistant Police Chief |
| Sergeant |
| Police Officer |
| Communications |
| Records Clerk |
| Warrant Officer |

## ANIMAL CONTROL
## ACCOUNT 008

DESCRIPTION

Animal Control is responsible for providing for the control of animals, enforcement of the City's animal control ordinances and for operating the Animal Control Facility.

GOALS AND OBJECTIVES

To maintain a controlled animal population, to protect life and property from dangerous animals and to respond promptly to all requests for animal control services within the community.

1. Provide information related to animal control issues so citizens will be more aware of our animal control program within the City of Coweta.
2. Recommend updates to City ordinances to comply with State laws dealing with vicious animals.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.008 | Salaries | $45,418 | $49,974 | $52,473 |
| 01-5103.008 | Overtime | $23 | $125 | $0 |
| 01-5106.008 | FICA Tax | $2,765 | $2,648 | $2,971 |
| 01-5107.008 | Medicare Tax | $647 | $787 | $799 |
| 01-5108.008 | Employee Insurance | $5,760 | $5,976 | $5,976 |
| 01-5109.008 | Workers' Compensation | $1,098 | $1,098 | $1,271 |
| 01-5110.008 | Unemployment Compensation | $327 | $300 | $396 |
| 01-5111.008 | Retirement | $1,595 | $2,404 | $2,458 |
| 01-5113.008 | Drug Testing | $0 | $50 | $150 |
| Sub Total | | $57,633 | $63,362 | $66,494 |
| 01-5200.008 | Materials and Supplies | $6,117 | $6,258 | $6,258 |
| 01-5300.008 | Other Services and Charges | $3,564 | $9,101 | $9,101 |
| 01-5400.008 | Capital Outlay | $3,554 | $5,000 | $7,500 |
| Total | | $70,868 | $83,721 | $89,353 |

PERSONNEL SERVICES

| Job Title |
|---|
| Animal Control Officer |
| Part-Time Animal Control Officer |

## FIRE
## ACCOUNT 009

DESCRIPTION

The Coweta Fire Department reduces loss of life and property by providing fire prevention, fire suppression and emergency medical services. Fire safety inspections, fire safety instructions, firefighting and fire cause/origin determination are the Department's responsibilities, along with the saving of lives and property of victims of flood, storms, hazardous materials exposure and other life-threatening incidents.

GOALS AND OBJECTIVES

To protect the lives and property of the citizens of Coweta; to promote citizen awareness of life saving techniques; to provide quality medical services and transportation; to improve the City's ISO rating, thus reducing fire insurance premiums for the community.

1. Train personnel to ensure personal safety and expertise in firefighting, emergency medical services and proper rescue techniques.
2. Comply with all OSHA, State and Federal regulations governing the fire service.
3. Conduct regular inspections of schools, day care centers and other commercial establishments.
4. Continue testing of the City's water supply that is utilized for firefighting purposes.
5. Continue citizen education of fire hazards and other life safety matters as requested
6. Ensure that manpower, equipment and facilities are adequate to keep pace with the growth of the City.
7. Maintain the practice of placing smoke detectors within appropriate residences within the City of Coweta.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.009 | Salaries | $540,229 | $618,368 | $601,901 |
| 01-5103.009 | Overtime | $42,514 | $55,532 | $55,532 |
| 01-5105.009 | Holiday pay | $36,306 | $51,128 | $51,128 |
| 01-5106.009 | FICA Tax | $215 | $452 | $455 |
| 01-5107.009 | Medicare Tax | $8,655 | $10,109 | $9,852 |
| 01-5108.009 | Employee Insurance | $88,892 | $85,254 | $85,254 |
| 01-5109.009 | Workers' Compensation | $32,895 | $29,874 | $34,770 |
| 01-5110.009 | Unemployment Compensation | $2,287 | $2,350 | $2,350 |
| 01-5111.009 | Retirement | $79,852 | $89,131 | $90,146 |
| 01-5113.009 | Drug Testing | $218 | $500 | $500 |
| Sub Total | | $832,063 | $942,698 | $931,888 |
| 01-5200.009 | Materials and Supplies | $24,177 | $23,574 | $23,574 |
| 01-5300.009 | Other Services and Charges | $39,710 | $68,252 | $68,252 |
| 01-5400.009 | Capital Outlay | $9,534 | $50,000 | $60,244 |
| Total | | $905,484 | $1,084,524 | $1,083,958 |

PERSONNEL SERVICES

| Job Title |
|---|
| Fire Chief |
| Deputy Fire Chief |
| Captain |
| Driver |
| Firefighter |
| Part-Time Firefighter |

## CIVIL DEFENSE
## ACCOUNT 010

DESCRIPTION

Civil Defense plans for community safety and survival from man-made and natural disasters by providing the following: safety and survival planning; liaison with and assistance from Federal and State government; public survival information and training of citizen volunteer groups.

GOALS AND OBJECTIVES:

To protect the lives and property of the citizens from man-made or natural disasters or nuclear attacks.

1. Continue to respond to any disasters affecting the citizens.
2. Monitor emergency equipment and make improvements as necessary.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5200.010 | Materials and Supplies | $885 | $500 | $500 |
| 01-5300.010 | Other Services and Charges | $4,187 | $1,500 | $2,751 |
| 01-5400.010 | Capital Outlay | $0 | $750 | $750 |
| Total | | $5,072 | $2,750 | $4,001 |

PERSONNEL SERVICES

Job Title

Emergency Management Director

## ENGINEERING
## ACCOUNT 011

DESCRIPTION
Engineering is in charge of the design, construction and inspection of authorized municipal projects.

GOALS AND OBJECTIVES
To provide sound design, construction and inspections of all municipal projects.

1. Continue to develop municipal projects within budget.
2. Review municipal facilities and recommend improvements where appropriate.

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.011 | Salaries | $56,129 | $63,404 | $66,759 |
| 01-5102.011 | Contract Labor | $0 | $10,000 | $10,000 |
| 01-5106.011 | FICA Tax | $3,464 | $3,625 | $3,930 |
| 01-5107.011 | Medicare Tax | $810 | $847 | $917 |
| 01-5108.011 | Employee Insurance | $4,030 | $3,254 | $3,254 |
| 01-5109.011 | Workers' Compensation | $275 | $275 | $318 |
| 01-5110.011 | Unemployment Compensation | $201 | $229 | $229 |
| 01-5111.011 | Retirement | $2,644 | $2,923 | $3,054 |
| 01-5113.011 | Drug Testing | $0 | $50 | $50 |
| 01-5112.011 | Vehicle Allowance | $0 | $0 | $0 |
| Sub Total | | $67,553 | $84,607 | $88,511 |
| 01-5200.011 | Materials and Supplies | $1,002 | $5,000 | $5,000 |
| 01-5300.011 | Other Services and Charges | $3,939 | $10,000 | $10,000 |
| 01-5400.011 | Capital Outlay | $0 | $2,500 | $2,500 |
| Total | | $72,494 | $102,107 | $106,011 |

PERSONNEL SERVICES

Job Title
City Engineer

## BUILDING INSPECTION
## ACCOUNT 012

DESCRIPTION

Building Inspection makes inspections of new and remodeled buildings, plumbing, electrical, mechanical and other applicable inspections.

GOALS AND OBJECTIVES

To provide for the safe and sound construction, repair and/or renovation of all private and public buildings through the enforcement of the duly adopted construction codes.

1. Continue education training in order to meet ISO requirements for building officials.
2. Update ordinances pertaining to contractor licenses and materials used in building codes and send information of changes to affected contractors.
3. Educate the public on ordinances and permitting procedures as it relates to current operations.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.012 | Salaries | $60,120 | $65,863 | $67,949 |
| 01-5106.012 | FICA Tax | $3,534 | $3,834 | $4,037 |
| 01-5107.012 | Medicare Tax | $827 | $896 | $943 |
| 01-5108.012 | Employee Insurance | $10,401 | $6,856 | $6,856 |
| 01-5109.012 | Workers' Compensation | $970 | $970 | $1,123 |
| 01-5110.012 | Unemployment Compensation | $201 | $265 | $278 |
| 01-5111.012 | Retirement | $2,836 | $3,092 | $3,187 |
| 01-5113.012 | Drug Testing | $0 | $50 | $50 |
| Sub Total | | $78,889 | $81,826 | $84,423 |
| 01-5200.012 | Materials and Supplies | $810 | $3,000 | $3,000 |
| 01-5300.012 | Other Services and Charges | $1,401 | $4,500 | $4,500 |
| 01-5400.012 | Capital Outlay | $0 | $0 | $0 |
| Total | | $81,100 | $89,326 | $91,923 |

PERSONNEL SERVICES

Job Title

Building Inspector

## CEMETERY
## ACCOUNT 013

DESCRIPTION

Cemetery is responsible for the maintenance of the cemetery including the opening and closing of grave sites.

GOALS AND OBJECTIVES

To provide a maintenance program that will provide a neat and well-kept cemetery.

1. Continue to monitor the current operations of the Vernon Cemetery.
2. Educate the public on rules and regulations associated with placement of items in the cemetery.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.013 | Salaries | $30,351 | $45,474 | $46,201 |
| 01-5103.013 | Overtime | $0 | $0 | $0 |
| 01-5106.013 | FICA Tax | $1,851 | $2,267 | $2,199 |
| 01-5107.013 | Medicare Tax | $433 | $628 | $609 |
| 01-5108.013 | Employee Insurance | $4,028 | $5,400 | $5,400 |
| 01-5109.013 | Workers' Compensation | $2,005 | $2,005 | $2,322 |
| 01-5110.013 | Unemployment Compensation | $243 | $430 | $430 |
| 01-5111.013 | Retirement | $1,304 | $1,545 | $1,585 |
| 01-5113.013 | Drug Testing | $0 | $0 | $50 |
| Sub Total | | $40,215 | $57,749 | $58,796 |
| 01-5200.013 | Materials and Supplies | $10,370 | $11,541 | $11,541 |
| 01-5300.013 | Other Services and Charges | $5,498 | $8,541 | $8,541 |
| 01-5400.013 | Capital Outlay | $0 | $2,500 | $2,500 |
| Total | | $56,083 | $80,331 | $81,378 |

PERSONNEL SERVICES

Job Title

Cemetery Sexton

Part-Time Cemetery Maintenance

## PARKS AND RECREATION
## ACCOUNT 014

DESCRIPTION

Parks and Recreation is responsible for the maintenance and operation of the City's parks and recreation system.

GOALS AND OBJECTIVES

To maintain a sound parks system for the general public.

1. Continue development of a park system as funding permits.
2. Maintain park property, restrooms, basketball courts and other park related equipment.
3. Assist in the continued development of the Coweta Sports Complex.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.014 | Salaries | $23,883 | $31,374 | $31,772 |
| 01-5102.014 | Contract Labor | $0 | $0 | $0 |
| 01-5106.014 | FICA Tax | $1,387 | $1,750 | $1,750 |
| 01-5107.014 | Medicare Tax | $324 | $404 | $401 |
| 01-5108.014 | Employee Insurance | $7,030 | $5,400 | $5,400 |
| 01-5110.014 | Unemployment Compensation | $236 | $225 | $247 |
| 01-5111.014 | Retirement | $1,194 | $1,346 | $1,371 |
| 01-5113.014 | Drug Testing | $0 | $50 | $50 |
| Sub Total | | $34,054 | $40,549 | $40,991 |
| 01-5200.014 | Materials and Supplies | $15,910 | $12,589 | $12,589 |
| 01-5300.014 | Other Services and Charges | $29,008 | $15,000 | $15,000 |
| 01-5400.014 | Capital Outlay | $49,788 | $25,000 | $25,000 |
| Total | | $128,760 | $93,138 | $93,580 |

PERSONNEL SERVICES

Job Title

Parks and Recreation Maintenance

## STREETS
## ACCOUNT 015

DESCRIPTION

Streets is responsible for the maintenance and repair of streets, alleys, traffic signals and municipal grounds within the corporate limits of Coweta.

GOALS AND OBJECTIVES

To maintain streets, alleys, storm drainage facilities and traffic control devices in a safe and sound condition.

1. Continue patching potholes throughout the entire City and continue other maintenance projects as required.
2. Continue to replace street signage throughout the City limits.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.015 | Salaries | $126,659 | $161,408 | $160,352 |
| 01-5103.015 | Overtime | $12 | $0 | $0 |
| 01-5104.015 | On Call | $0 | $1,541 | $0 |
| 01-5106.015 | FICA Tax | $7,679 | $9,821 | $9,855 |
| 01-5107.015 | Medicare Tax | $1,796 | $2,295 | $2,281 |
| 01-5108.015 | Employee Insurance | $22,821 | $18,295 | $18,295 |
| 01-5109.015 | Workers' Compensation | $5,700 | $5,141 | $7,179 |
| 01-5110.015 | Unemployment Compensation | $973 | $2,178 | $2,044 |
| 01-5111.015 | Retirement | $5,650 | $7,572 | $7,484 |
| 01-5113.015 | Drug Testing | $128 | $250 | $250 |
| Sub Total | | $171,418 | $208,501 | $207,740 |
| 01-5200.015 | Materials and Supplies | $44,037 | $45,000 | $45,000 |
| 01-5300.015 | Other Services and Charges | $62,185 | $44,250 | $44,250 |
| 01-5400.015 | Capital Outlay | $521 | $18,250 | $40,000 |
| Total | | $278,161 | $316,001 | $336,990 |

PERSONNEL SERVICES

Job Title

Maintenance Worker

Part-Time Temporary Maintenance Worker

**FLEET MAINTENANCE**
**ACCOUNT 016**

DESCRIPTION

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | PROPOSED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.016 | Salaries | $676 | $0 | $0 |
| 01-5106.016 | FICA Tax | $39 | $0 | $0 |
| 01-5107.016 | Medicare Tax | $9 | $0 | $0 |
| 01-5108.016 | Employee Insurance | $2 | $0 | $0 |
| 01-5109.016 | Workers' Compensation | $0 | $0 | $0 |
| 01-5110.016 | Unemployment Compensation | $94 | $0 | $0 |
| 01-5111.016 | Retirement | $34 | $0 | $0 |
| 01-5113.016 | Drug Testing | $0 | $0 | $0 |
| Sub Total | | $854 | $0 | $0 |
| 01-5200.016 | Materials and Supplies | $0 | $0 | $0 |
| 01-5300.016 | Other Services and Charges | $0 | $0 | $0 |
| 01-5400.016 | Capital Outlay | $0 | $0 | $0 |
| Total | | $854 | $0 | $0 |

PERSONNEL SERVICES

Job Title

## COMMUNITY DEVELOPMENT
## ACCOUNT 017

DESCRIPTION

Community Development is responsible for subdivision and zoning regulation enforcement.

GOALS AND OBJECTIVES

Continue quality review and administration of ongoing development proposals. Staff the Planning Commission and the Board of Adjustment.

1. Maintain compliance with stormwater regulations as mandated by regulatory agencies.
2. Monitor improvements on capital projects.
3. Continue reviewing and updating the Coweta Zoning Code as needed.
4. Assist with current economic development activities within the City of Coweta.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.017 | Salaries | $121,602 | $151,247 | $155,306 |
| 01-5106.017 | FICA Tax | $7,223 | $9,174 | $9,053 |
| 01-5107.017 | Medicare Tax | $1,689 | $2,423 | $2,216 |
| 01-5108.017 | Employee Insurance | $16,412 | $17,560 | $17,560 |
| 01-5109.017 | Workers' Compensation | $4,921 | $4,921 | $7,436 |
| 01-5110.017 | Unemployment Compensation | $642 | $521 | $662 |
| 01-5111.017 | Retirement | $4,593 | $6,832 | $7,304 |
| 01-5113.017 | Drug Testing | $18 | $75 | $75 |
| Sub Total | | $157,100 | $192,753 | $199,612 |
| 01-5200.017 | Materials and Supplies | $3,745 | $5,000 | $5,000 |
| 01-5300.017 | Other Services and Charges | $7,772 | $11,555 | $9,663 |
| 01-5400.017 | Capital Outlay | $0 | $1,500 | $2,000 |
| Total | | $168,617 | $210,808 | $216,275 |

PERSONNEL SERVICES

Job Title
Community Development Director
Planner
Code Compliance Officer

## LIBRARY
## ACCOUNT 018

DESCRIPTION

The Library is responsible for reading materials, information services and cultural enrichment to the citizens through books, periodicals and on-line services.

GOALS AND OBJECTIVES

To improve public relations, to make the Library more usable and to improve the financial position of the Library.

1. Provide current, high demand, interesting materials in a variety of formats for persons of all ages.
2. Assist students of all ages in meeting educational objectives established during their formal studies.
3. Encourage children to develop an interest in reading and learning through services for children and for parents and children together.
4. Provide programming and services for all ages.
5. Assist the City Council and the City Manager in planning for future library improvements.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5101.018 | Salaries | $105,467 | $144,644 | $141,977 |
| 01-5106.018 | FICA Tax | $6,282 | $7,757 | $7,749 |
| 01-5107.018 | Medicare Tax | $1,469 | $2,151 | $2,005 |
| 01-5108.018 | Employee Insurance | $18,457 | $16,555 | $16,555 |
| 01-5109.018 | Workers' Compensation | $6,000 | $6,000 | $8,616 |
| 01-5110.018 | Unemployment Compensation | $838 | $1,545 | $1,545 |
| 01-5111.018 | Retirement | $3,999 | $5,344 | $5,682 |
| 01-5113.018 | Drug Testing | $22 | $100 | $100 |
| Sub Total | | $142,534 | $184,096 | $184,229 |
| 01-5200.018 | Materials and Supplies | $6,497 | $7,254 | $10,541 |
| 01-5300.018 | Other Services and Charges | $27,843 | $37,171 | $37,858 |
| 01-5400.018 | Capital Outlay | $9,914 | $15,000 | $15,000 |
| Total | | $186,788 | $243,521 | $247,628 |

PERSONNEL SERVICES

| Job Title |
|---|
| Library Director |
| Assistant Library Director |
| Part-Time Library Assistant |

**HEALTH**
**ACCOUNT 019**

DESCRIPTION

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | PROPOSED FY 2015-2016 |
|---|---|---|---|---|
| 01-5102.019 | Contract Labor | $0 | $0 | $0 |
| Total | | $0 | $0 | $0 |

PERSONNEL SERVICES

Job Title
Health Inspector

## ARTS AND HUMANITIES
## ACCOUNT 022

DESCRIPTION

Arts and Humanities is responsible for providing the general public with a sense of awareness related to the art of literature, paintings, music, sculpture, film, architecture and philosophy.

GOALS AND OBJECTIVES

To provide the public with a sense of awareness related to the arts and humanities.

1. Maintain operations of the Mission Bell Museum.
2. Provide arts and humanities information as it relates to the City of Coweta.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | PROPOSED FY 2015-2016 |
|---|---|---|---|---|
| 01-5200.022 | Materials and Supplies | $0 | $500 | $500 |
| 01-5300.022 | Other Services and Charges | $4,600 | $5,000 | $5,000 |
| Total | | $4,600 | $5,500 | $5,500 |

PERSONNEL SERVICES

Job Title

## NON-DEPARTMENTAL
## ACCOUNT 020

DESCRIPTION

Non-Departmental is responsible for the accounting of expenditures which do not clearly fall under the jurisdiction or responsibility of a specific department.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5200.020 | Materials & Supplies | $0 | $0 | $0 |
| 01-5300.020 | Other Services and Charges | $83,839 | $105,318 | $107,885 |
| 01-5301.020 | Advertising | $0 | $6,541 | $6,014 |
| 01-5302.020 | Communications | $35,165 | $32,774 | $37,527 |
| 01-5307.020 | Utilities | $68,059 | $94,926 | $95,950 |
| 01-5308.020 | Maintenance | $0 | $5,000 | $5,000 |
| 01-5316.020 | INCOG Dues | $4,000 | $21,541 | $10,000 |
| 01-5317.020 | Liability Insurance | $59,475 | $69,354 | $81,854 |
| 01-5318.020 | OML Dues | $0 | $0 | $0 |
| 01-5319.020 | Legal Fees | $1,956 | $16,000 | $16,000 |
| 01-5320.020 | Audit | $6,100 | $10,000 | $10,000 |
| 01-5321.020 | Property Lease | $0 | $0 | $0 |
| 01-5325.020 | Revaluation | $0 | $2,000 | $2,000 |
| 01-5326.020 | Safety | $0 | $1,000 | $1,000 |
| 01-5327.020 | Miscellaneous | $1,162 | $10,000 | $10,000 |
| 01-5335.020 | Shop Coweta Program | $11,000 | $12,500 | $12,500 |
| 01-5341.020 | Employee Assistance Program | $678 | $1,250 | $1,250 |
| 01-5357.020 | Advisory Board Projects | $0 | $0 | $0 |
| 01-5360.202 | FEMA Federal Funds | $0 | $0 | $0 |
| 01-5361.020 | City Match/FEMA Funds | $0 | $0 | $0 |
| 01-5362.020 | The M.e.t. | $17,318 | $25,977 | $27,658 |
| 01-5363.020 | KIBOIS Transportation Program | $50,000 | $50,000 | $50,000 |
| 01-5400.020 | Capital Outlay | $8,379 | $28,000 | $25,000 |
| 01-5501.020 | Transfer Out: PWA Sales Tax | $2,784,762 | $2,943,103 | $3,098,331 |
| Total | | $3,131,893 | $3,435,284 | $3,597,969 |

## RESERVE
## ACCOUNT 021

DESCRIPTION

Reserve is a budget appropriation to be used in case of unforeseen items of expenditures. The Reserve appropriation is under the control of the City Manager and is used by him after approval by the City Council. Expenditures from this appropriation may only be made in cases of an established emergency.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5300.021 | Other Services and Charges | $0 | $864,840 | $991,315 |
| Total | | $0 | $864,840 | $991,315 |

# SECTION III

# SINKING FUND

**SINKING FUND**
**REVENUES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $0 | $8,159 | $0 |
| Ad Valorem Tax | $10 | $0 | $0 |
| Transfer in: PWA | $0 | $0 | $0 |
| Interest Earned | $8 | $6 | $0 |
| Total | $18 | $8,165 | $0 |
| EXPENDITURES: | | | |
| Fiscal Agent Fees | $0 | $0 | $0 |
| G.O. Bond Principal Paid | $0 | $0 | $0 |
| G.O. Bond Interest Paid | $0 | $0 | $0 |
| Judgments | $0 | $0 | $0 |
| Transfer in: PWA | $0 | $0 | $0 |
| Total | $0 | $0 | $0 |
| Ending Balance | $18 | $8,165 | $0 |

**SINKING FUND**
**STATEMENT OF G.O. BONDED INDEBTEDNESS**

| PURPOSE AND DATE OF ISSUE | MATURITY DATES | INTEREST RATE | ORIGINAL ISSUE |
|---|---|---|---|
| General Obligation 1995 Series | 06/01/2010 | 7.5% high<br>5.8% low | $1,575,000 |
| $50,000 for Police and Jail<br>$750,000 for Street Repairs<br>$275,000 for Library Expansion<br>$500,000 for Sports Complex | | | |
| G.O. Bond 1995 Sidewalk Series | 06/01/2010 | 7.785% high<br>5.7% low | $250,000 |
| Total Bond Indebtedness | | | $1,825,000 |

**SINKING FUND**
**SCHEDULE OF ALL REQUIREMENTS**

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2015-2016 | $0 | $0 | $0 |
| Total | $0 | $0 | $0 |

# SECTION IV

# PUBLIC WORKS AUTHORITY FUND

**PUBLIC WORKS AUTHORITY FUND**
**SUMMARY OF RESOURCES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $252,565 | $582,725 | $760,505 |
| Current Revenue | $6,480,699 | $6,713,935 | $6,895,334 |
| Sub Total | $6,733,264 | $7,296,660 | $7,655,839 |
| EXPENDITURES: | | | |
| Operating Expenditures | $2,501,310 | $2,945,279 | $2,846,048 |
| Debt Service | $1,701,595 | $1,694,189 | $1,683,405 |
| Transfers Out | $1,816,799 | $2,633,221 | $3,098,331 |
| Reserve | $0 | $20,000 | $20,000 |
| Sub Total | $6,019,704 | $7,292,689 | $7,647,784 |
| Ending Balance | $713,560 | $3,971 | $8,055 |

## PUBLIC WORKS AUTHORITY FUND
## SUMMARY OF REVENUES AND RESOURCES

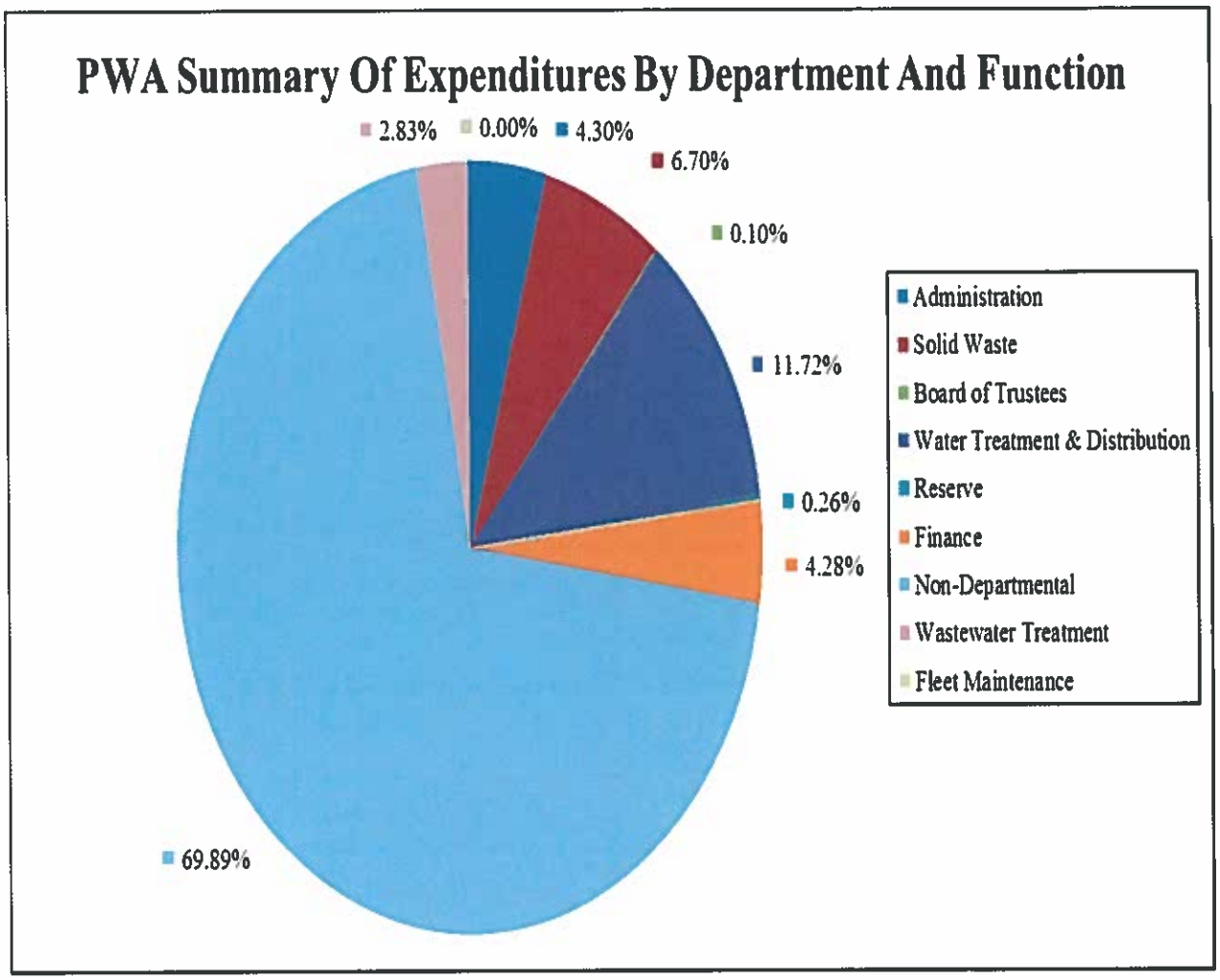
| SOURCE: | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Water Revenue | $1,649,343 | $1,685,859 | $1,773,822 |
| Wastewater Revenue | $808,120 | $814,498 | $869,939 |
| Tap Fees | $31,426 | $17,226 | $28,610 |
| Solid Waste Fees | $689,781 | $688,288 | $740,712 |
| Landfill Fees | $9,863 | $9,829 | $10,992 |
| Sale of Fixed Assets | $0 | $0 | $0 |
| Interest Earned | $829 | $706 | $1,057 |
| Miscellaneous Revenue | $93,791 | $75,955 | $64,954 |
| Accu-Tec Payments | $46,916 | $46,917 | $46,917 |
| Sewer Assessments | $0 | $0 | $0 |
| Over & Short | -$2 | $0 | $0 |
| Transfer In: Capital Improvement Fund | $365,000 | $431,554 | $260,000 |
| Insurance Reimbursement | $0 | $0 | $0 |
| Revenue Bond Refund | $0 | $0 | $0 |
| Transfer In: Sinking Fund | $0 | $0 | $0 |
| 2009 Revenue Bond Reimbursement | $0 | $0 | $0 |
| PWA Property/Casualty Payment | $870 | $0 | $0 |
| Transfer In: General Fund Sales Tax | $2,784,762 | $2,943,103 | $3,098,331 |
| Total | $6,480,699 | $6,713,935 | $6,895,334 |

**PUBLIC WORKS AUTHORITY**
**SUMMARY OF EXPENDITURES**
**BY CHARACTER AND SUBJECT CLASSIFICATION**

| SUBJECT CLASSIFICATION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Personnel Services | $1,238,314 | $1,409,074 | $1,458,345 |
| Materials and Supplies | $290,579 | $303,075 | $320,933 |
| Other Services and Charges | $664,328 | $789,576 | $827,245 |
| Capital Outlay | $308,089 | $443,554 | $239,525 |
| Debt Service | $1,701,595 | $1,696,170 | $1,683,405 |
| Transfers Out | $1,816,799 | $2,633,221 | $3,098,331 |
| Reserve | $0 | $20,000 | $20,000 |
| Total Expenditures | $6,019,704 | $7,294,670 | $7,647,784 |

**PUBLIC WORKS AUTHORITY**
**SUMMARY OF EXPENDITURES**
**BY FUNCTION, DEPARTMENT AND ACTIVITY**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Board of Trustees | $0 | $500 | $1,000 |
| Administration | $272,243 | $312,914 | $329,040 |
| Finance | $287,642 | $293,653 | $327,142 |
| Water Treatment and Distribution | $937,806 | $1,061,113 | $896,439 |
| Wastewater Treatment | $165,018 | $210,989 | $216,565 |
| Solid Waste | $444,452 | $512,087 | $512,336 |
| Fleet Maintenance | $1,020 | $0 | $0 |
| Non-Departmental | $3,911,523 | $4,881,433 | $5,345,262 |
| Reserve | $0 | $20,000 | $20,000 |
| Total Expenditures | $6,019,704 | $7,292,689 | $7,647,784 |


PWA Summary Of Expenditures By Department And Function
2.83%
0.00%
4.30%
6.70%
0.10%
11.72%
0.26%
4.28%
69.89%
Administration
Solid Waste
Board of Trustees
Water Treatment & Distribution
Reserve
Finance
Non-Departmental
Wastewater Treatment
Fleet Maintenance

**BOARD OF TRUSTEES**
**ACCOUNT 030**

DESCRIPTION

The Coweta Public Works Authority is incorporated as a Public Trust under and pursuant to the laws of the State of Oklahoma. The Board of Trustees, composed of five (5) members, are the same persons who currently act as members of the City Council for the City of Coweta.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | PROPOSED FY 2015-2016 |
|---|---|---|---|---|
| 04-5108.030 | Employee Insurance | $0 | $0 | $0 |
| 04-5115.030 | Memberships, Travel, Training | $0 | $0 | $0 |
| Sub Total | | $0 | $0 | $0 |
| 04-5200.030 | Materials and Supplies | $0 | $0 | $0 |
| 04-5300.030 | Other Services and Charges | $0 | $500 | $1,000 |
| Total | | $0 | $500 | $1,000 |

## ADMINISTRATION
## ACCOUNT 031

DESCRIPTION

Administration is composed of the Trust Manager, Trust Attorney, Trust Secretary and Public Works Director. Administration manages the Public Works Authority's property and affairs on a day-to-day basis.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 04-5101.031 | Salaries | $174,227 | $219,448 | $226,031 |
| 04-5102.031 | Contract Labor | $22,207 | $6,000 | $11,200 |
| 04-5106.031 | FICA Tax | $10,606 | $10,931 | $11,258 |
| 04-5107.031 | Medicare Tax | $2,549 | $3,258 | $3,356 |
| 04-5108.031 | Employee Insurance | $18,075 | $19,106 | $19,106 |
| 04-5109.031 | Worker's Compensation | $8,576 | $8,925 | $9,193 |
| 04-5110.031 | Unemployment Compensation | $408 | $724 | $745 |
| 04-5111.031 | Retirement | $13,669 | $12,590 | $16,219 |
| 04-5112.031 | Vehicle Allowance | $4,800 | $6,000 | $6,000 |
| 04-5113.031 | Drug Testing | $50 | $150 | $150 |
| Sub Total | | $255,167 | $287,132 | $303,258 |
| 04-5200.031 | Materials and Supplies | $9,756 | $12,782 | $12,782 |
| 04-5300.031 | Others Services and Charges | $6,791 | $11,000 | $11,000 |
| 04-5400.031 | Capital Outlay | $529 | $2,000 | $2,000 |
| Total | | $272,243 | $312,914 | $329,040 |

PERSONNEL SERVICES

Job Services

Trust Manager
Trust Attorney
Administrative Assistant
Public Works Director
Public Works Administrative Assistant

## FINANCE
## ACCOUNT 032

DESCRIPTION

Finance handles all meter billings, payments, complaints and applications associated with water, wastewater and sanitation services.

GOALS AND OBJECTIVES

To provide sound fiscal information to management.

1. Continue to improve collection procedures for unpaid utility bills.
2. Review service charges and recommend changes when applicable.
3. Continue to improve customer service and training activities.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 04-5101.032 | Salaries | $203,247 | $212,848 | $239,840 |
| 04-5106.032 | FICA Tax | $12,200 | $11,447 | $14,155 |
| 04-5107.032 | Medicare Tax | $2,853 | $2,901 | $3,308 |
| 04-5108.032 | Employee Insurance | $26,660 | $17,024 | $17,024 |
| 04-5109.032 | Worker's Compensation | $5,798 | $5,991 | $6,170 |
| 04-5110.032 | Unemployment Compensation | $1,008 | $996 | $1,096 |
| 04-5111.032 | Retirement | $9,778 | $10,443 | $11,210 |
| 04-5113.032 | Drug Testing | $0 | $75 | $75 |
| Sub Total | | $261,544 | $261,725 | $292,878 |
| 04-5200.032 | Materials and Supplies | $24,104 | $24,440 | $26,776 |
| 04-5300.032 | Other Services and Charges | $1,994 | $2,488 | $2,488 |
| 04-5400.032 | Capital Outlay | $0 | $5,000 | $5,000 |
| Total | | $287,642 | $293,653 | $327,142 |

PERSONNEL SERVICES

Job Title

Trust Secretary/Treasurer
Office Manager
Payroll/Accounts Payable Clerk
Utility Billing Clerk
Customer Service Account Clerk

## WATER TREATMENT AND DISTRIBUTION
## ACCOUNT 033

DESCRIPTION

Water Treatment and Distribution is responsible for the treatment, maintenance and construction of all water lines and appurtenances in the City. Water Treatment and Distribution operates and maintains the Water Treatment Facility.

GOALS AND OBJECTIVES

To maintain daily operations of the Water Treatment Facility by producing and supplying safe potable drinking water and to provide for the repair and installation of water lines, taps and meters.

1. Recommend and monitor improvements to the distribution system.
2. Efficiently operate the new Water Treatment Facility as well as the storage and distribution system.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 04-5101.033 | Salaries | $302,794 | $360,809 | $343,322 |
| 04-5103.033 | Overtime | $0 | $0 | $0 |
| 04-5104.033 | On Call | $0 | $4,219 | $3,958 |
| 04-5105.033 | Holiday Pay | $755 | $2,500 | $4,652 |
| 04-5106.033 | FICA Tax | $18,105 | $22,398 | $23,804 |
| 04-5107.033 | Medicare Tax | $4,234 | $5,599 | $4,631 |
| 04-5108.033 | Employee Insurance | $61,777 | $70,718 | $70,718 |
| 04-5109.033 | Worker's Compensation | $27,850 | $23,587 | $33,710 |
| 04-5110.033 | Unemployment Compensation | $2,207 | $2,512 | $2,584 |
| 04-5111.033 | Retirement | $13,331 | $18,201 | $18,010 |
| 04-5113.033 | Drug Testing | $140 | $500 | $500 |
| Sub Total | | $431,193 | $511,043 | $505,889 |
| 04-5200.033 | Materials and Supplies | $150,040 | $174,555 | $176,906 |
| 04-5300.033 | Other Services and Charges | $122,117 | $108,961 | $113,644 |
| 04-5400.033 | Capital Outlay | $234,456 | $266,554 | $100,000 |
| Total | | $937,806 | $1,061,113 | $896,439 |

PERSONNEL SERVICES

Job Title
Water Treatment Facility Supervisor
Water Treatment Facility Operator
Maintenance Worker
Meter Reader

## WASTEWATER TREATMENT
## ACCOUNT 034

DESCRIPTION

Wastewater Treatment is responsible for the collection, maintenance and construction of all wastewater lines and appurtenances within the City. Wastewater Treatment operates and maintains the Wastewater Treatment Facility.

GOALS AND OBJECTIVES

To provide for the efficient operation of the Wastewater Facility and lift stations.

1. Continue the cleaning schedule of the collection system with the jet rodding machine.
2. Continue rehabilitation of system manholes and pipeline in an effort to reduce inflow and infiltration.
3. Monitor the Wastewater Treatment Facility in order to maintain compliance with regulations.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 04-5101.034 | Salaries | $69,248 | $88,667 | $89,222 |
| 04-5103.034 | Overtime | $0 | $0 | $0 |
| 04-5104.034 | On Call | $0 | $1,524 | $1,451 |
| 04-5105.034 | Holiday Pay | $136 | $204 | $198 |
| 04-5106.034 | FICA Tax | $4,190 | $4,788 | $5,079 |
| 04-5107.034 | Medicare Tax | $980 | $1,218 | $1,288 |
| 04-5108.034 | Employee Insurance | $9,981 | $7,280 | $7,280 |
| 04-5109.034 | Worker's Compensation | $3,799 | $3,799 | $3,912 |
| 04-5110.034 | Unemployment Compensation | $410 | $414 | $419 |
| 04-5111.034 | Retirement | $3,469 | $3,681 | $4,216 |
| 04-5113.034 | Drug Testing | $0 | $75 | $75 |
| Sub Total | | $92,213 | $111,650 | $113,140 |
| 04-5200.034 | Materials and Supplies | $38,951 | $36,085 | $42,371 |
| 04-5300.034 | Other Services and Charges | $33,854 | $38,254 | $36,054 |
| 04-5400.034 | Capital Outlay | $0 | $25,000 | $25,000 |
| Total | | $165,018 | $210,989 | $216,565 |

PERSONNEL SERVICES

Job Title

Wastewater Treatment Facility Supervisor

Wastewater Treatment Facility Operator

**SOLID WASTE**
**ACCOUNT 035**

DESCRIPTION
Solid Waste is responsible for the collection, transfer and disposal of all solid waste materials in the City of Coweta.

GOALS AND OBJECTIVES
To provide for the efficient operation of the solid waste collection system.

1. Educate the public on solid waste pick-up regulations in regards to residential service and recycling.
2. Improve employee safety records in the collection of solid waste materials.
3. Continue once-a-week residential collections schedule.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 04-5101.035 | Salaries | $146,477 | $176,753 | $181,181 |
| 04-5106.035 | FICA Tax | $8,643 | $11,589 | $11,258 |
| 04-5107.035 | Medicare Tax | $2,021 | $2,804 | $2,799 |
| 04-5108.035 | Employee Insurance | $24,182 | $26,240 | $26,240 |
| 04-5109.035 | Worker's Compensation | $9,512 | $9,888 | $11,747 |
| 04-5110.035 | Unemployment Compensation | $1,190 | $1,810 | $1,805 |
| 04-5111.035 | Retirement | $5,139 | $8,290 | $7,825 |
| 04-5113.035 | Drug Testing | $273 | $150 | $325 |
| Sub Total | | $197,437 | $237,524 | $243,180 |
| 04-5200.035 | Materials and Supplies | $67,468 | $55,213 | $62,098 |
| 04-5300.035 | Other Services and Charges | $109,547 | $119,350 | $127,058 |
| 04-5400.035 | Capital Outlay | $70,000 | $100,000 | $80,000 |
| Total | | $444,452 | $512,087 | $512,336 |

PERSONNEL SERVICES

| Job Title |
|---|
| Solid Waste Supervisor |
| Driver |
| Solid Waste Handler |

**FLEET MAINTENANCE**
**ACCOUNT 036**

DESCRIPTION

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | PROPOSED FY 2015-2016 |
|---|---|---|---|---|
| 04-5101.036 | Salaries | $676 | $0 | $0 |
| 04-5106.036 | FICA Tax | $39 | $0 | $0 |
| 04-5107.036 | Medicare Tax | $9 | $0 | $0 |
| 04-5108.036 | Employee Insurance | $2 | $0 | $0 |
| 04-5109.036 | Worker's Compensation | $0 | $0 | $0 |
| 04-5110.036 | Unemployment Compensation | $0 | $0 | $0 |
| 04-5111.036 | Retirement | $34 | $0 | $0 |
| 04-5113.036 | Drug Testing | $0 | $0 | $0 |
| Sub Total | | $760 | $0 | $0 |
| 04-5200.036 | Materials and Supplies | $260 | $0 | $0 |
| 04-5300.036 | Other Services and Charges | $0 | $0 | $0 |
| 04-5400.036 | Capital Outlay | $0 | $0 | $0 |
| Total | | $1,020 | $0 | $0 |

PERSONNEL SERVICES

Job Title

**NON-DEPARTMENTAL**
**ACCOUNT 037**

DESCRIPTION

Non-Departmental is responsible for expenditures which do not specifically relate to an operating department and also for bond debt expenditures.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 04-5200.037 | Materials and Supplies | $0 | $0 | $0 |
| 04-5300.037 | Other Services and Charges | $34,224 | $44,521 | $45,101 |
| 04-5302.007 | Communications | $10,756 | $13,477 | $13,999 |
| 04-5307.037 | Utilities | $170,268 | $218,425 | $232,908 |
| 04-5317.037 | Liability Insurance | $56,895 | $65,000 | $80,000 |
| 04-5319.037 | Legal | $55,903 | $69,921 | $64,014 |
| 04-5320.037 | Audit | $4,000 | $10,000 | $12,300 |
| 04-5321.037 | Property Lease | $0 | $0 | $0 |
| 04-5327.037 | Miscellaneous | $4,097 | $15,000 | $15,000 |
| 04.5341.037 | Employee Assistance Program | $565 | $2,250 | $2,250 |
| 04-5343.037 | INCOG CDBG Administration | $6,400 | $10,000 | $10,000 |
| 04-5360.037 | CDBG Savings Account | $0 | $3,500 | $3,500 |
| 04-5361.037 | CDBG Northeast Interceptor Loan Payment | $0 | $0 | $0 |
| 04-5362.037 | CDBG Industrial Park Building Loan Payment | $20,000 | $20,001 | $20,001 |
| 04-5363.037 | Accu-Tec BancFirst Loan Payment | $26,917 | $36,928 | $36,928 |
| 04-5400.037 | Capital Outlay | $3,104 | $45,000 | $27,525 |
| 04-5501.037 | Revenue Bond Principal Expense | $515,466 | $525,401 | $540,000 |
| 04-5502.037 | Revenue Bond Agent Fees | $4,500 | $12,007 | $11,259 |
| 04-5503.037 | OWRB Loan: Principal | $0 | $0 | $0 |
| 04-5504.037 | OWRB Loan: Interest | $0 | $0 | $0 |
| 04-5506.037 | Transfer Out: General Fund | $0 | $0 | $0 |
| 04-5507.037 | OWRB Loan: Administrative Fees | $0 | $0 | $0 |
| 04-5509.037 | Transfer Out: Sinking Fund | $0 | $0 | $0 |
| 04-5510.037 | Revenue Bond Interest Expense | $1,181,629 | $1,156,781 | $1,132,146 |
| 04-5511.037 | Transfer Out: Gen Fund Sales Tax | $1,816,799 | $2,633,221 | $3,098,331 |
| Total | | $3,911,523 | $4,881,433 | $5,345,262 |

## RESERVE
## ACCOUNT 038

DESCRIPTION

Reserve provides a budget appropriation to be used in case of unforeseen items of expenditures. The Reserve appropriation is under the control of the Trust Manager and used by him after approval by the Board of Trustees. Expenditures from this appropriation may only be made in cases of an established emergency.

GOALS AND OBJECTIVES

EXPENDITURES

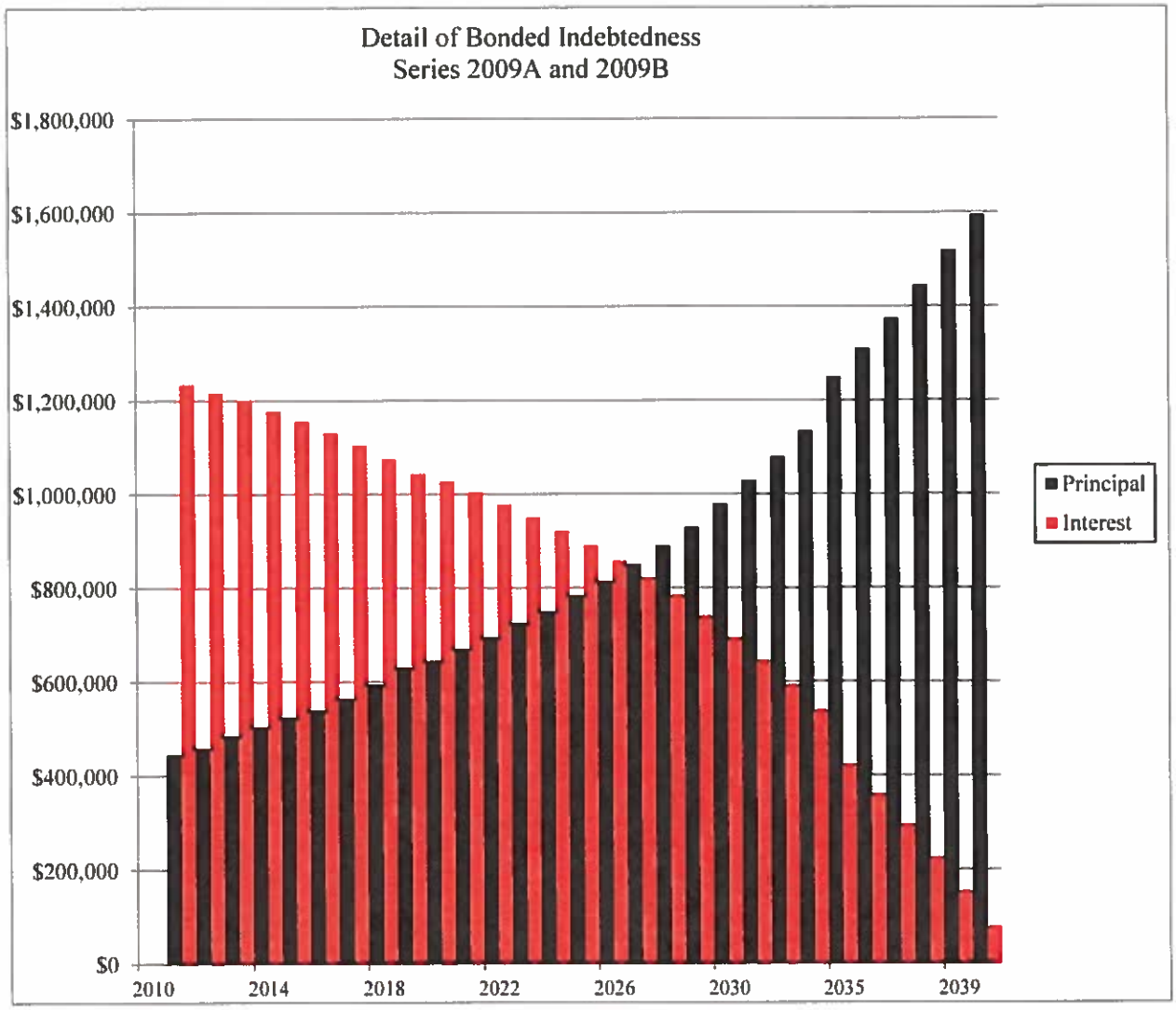
| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 01-5328.038 | Reserve | $0 | $20,000 | $20,000 |
| Total | | $0 | $20,000 | $20,000 |

**PUBLIC WORKS AUTHORITY**
**STATEMENT OF REVENUE BONDED INDEBTEDNESS**

| DESCRIPTION | INTEREST RATE | DATE OF ISSUE | DATE OF MATURITY | ORIGINAL ISSUE |
|---|---|---|---|---|
| Utility System Revenue Bonds<br>Tax Exempt Refunding Series 2009A | 3.65% Low<br>5.00% High | August 1, 2009 | August 1. 2039 | $21,665,000 |
| Utility System Revenue Bonds<br>Taxable Refunding Series 2009B | 4.00% Low<br>5.20% High | August 1, 2009 | August 1, 2018 | $4,750,000 |
| Total | | | | $26,415,000 |

**COWETA PUBLIC WORKS AUTHORITY**
**DETAIL OF BONDED INDEBTEDNESS**
**SERIES 2009A AND 2009B**
**FY 2010-2011 TO MATURITY**

| Fiscal Year | Principal | Interest | Total |
|---|---|---|---|
| 2010 | $445,000 | $1,235,494 | $1,680,494 |
| 2011 | $460,000 | $1,217,667 | $1,677,667 |
| 2012 | $485,000 | $1,198,494 | $1,683,494 |
| 2013 | $505,000 | $1,178,694 | $1,683,694 |
| 2014 | $525,000 | $1,156,781 | $1,681,781 |
| 2015 | $540,000 | $1,132,413 | $1,672,413 |
| 2016 | $565,000 | $1,105,733 | $1,670,733 |
| 2017 | $595,000 | $1,076,585 | $1,671,585 |
| 2018 | $630,000 | $1,045,182 | $1,675,182 |
| 2019 | $645,000 | $1,028,802 | $1,673,802 |
| 2020 | $670,000 | $1,005,260 | $1,675,260 |
| 2021 | $695,000 | $979,464 | $1,674,464 |
| 2022 | $725,000 | $951,664 | $1,676,664 |
| 2023 | $750,000 | $922,664 | $1,672,664 |
| 2024 | $785,000 | $891,914 | $1,676,914 |
| 2025 | $815,000 | $858,944 | $1,673,944 |
| 2026 | $850,000 | $823,900 | $1,673,900 |
| 2027 | $890,000 | $786,500 | $1,676,500 |
| 2028 | $930,000 | $742,000 | $1,672,000 |
| 2029 | $980,000 | $695,500 | $1,675,500 |
| 2030 | $1,030,000 | $646,500 | $1,676,500 |
| 2031 | $1,080,000 | $595,000 | $1,675,000 |
| 2032 | $1,135,000 | $541,000 | $1,676,000 |
| 2034 | $1,250,000 | $424,750 | $1,674,750 |
| 2035 | $1,310,000 | $362,250 | $1,672,250 |
| 2036 | $1,375,000 | $296,750 | $1,671,750 |
| 2037 | $1,445,000 | $228,000 | $1,673,000 |
| 2038 | $1,520,000 | $155,750 | $1,675,750 |
| 2039 | $1,595,000 | $79,750 | $1,674,750 |
| Total | $25,225,000 | $23,363,405 | $48,588,405 |


Detail of Bonded Indebtedness
Series 2009A and 2009B
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
2010
2014
2018
2022
2026
2030
2035
2039
Principal
Interest

# SECTION V

# STREET AND ALLEY FUND

**STREET AND ALLEY**
**SUMMARY OF RESOURCES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $8,514 | $88,176 | $54,247 |
| Current Revenue | $90,575 | $88,423 | $90,066 |
| Sub Total | $99,089 | $176,599 | $144,313 |
| EXPENDITURES: | | | |
| Operating Expenditures | $32,157 | $160,000 | $56,574 |
| Sub Total | $32,157 | $160,000 | $56,574 |
| Ending Balance | $66,932 | $16,599 | $87,739 |

**STREET AND ALLEY FUND**
**SUMMARY OF REVENUES AND RESOURCES**

| SOURCE: | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Commercial Vehicle Tax | $73,159 | $70,063 | $71,874 |
| Gasoline Excise Tax | $17,255 | $18,232 | $18,036 |
| Interest Earned | $161 | $128 | $156 |
| Miscellaneous | $0 | $0 | $0 |
| Total | $90,575 | $88,423 | $90,066 |

## STREET AND ALLEY FUND

DESCRIPTION

The Street and Alley Fund is to account for requisition of equipment and materials, construction or other improvements related to municipal streets and alleys.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 02-5200.040 | Materials and Supplies | $0 | $20,000 | $10,000 |
| 02-5300.040 | Other Services and Supplies | $32,157 | $125,000 | $31,574 |
| 02-5400.040 | Capital Outlay | $0 | $15,000 | $15,000 |
| Total | | $32,157 | $160,000 | $56,574 |

PERSONNEL SERVICES

Job Title

# SECTION VI

# AMBULANCE FUND

## AMBULANCE FUND
## SUMMARY OF RESOURCES AND EXPENDITURES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $23,880 | $201,541 | $206,857 |
| Current Revenue | $726,886 | $600,063 | $632,910 |
| Sub Total | $750,766 | $801,604 | $839,767 |
| EXPENDITURES: | | | |
| Operating Expenditures | $691,167 | $747,992 | $826,314 |
| Transfers Out | $50,000 | $50,000 | $10,000 |
| Sub Total | $741,167 | $797,992 | $836,314 |
| Ending Balance | $9,599 | $3,612 | $3,453 |

## AMBULANCE FUND
## SUMMARY OF REVENUES AND RESOURCES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| SOURCE: | | | |
| Ambulance Fees | $235,610 | $235,029 | $251,857 |
| Ambulance Runs | $389,915 | $339,333 | $338,292 |
| Miscellaneous Revenue | $23,017 | $0 | $5,777 |
| Transfer In: Cap. Imp. | $0 | $0 | $0 |
| Transfer In: Rural Fire | $76,000 | $25,000 | $30,000 |
| Interest Earned | $835 | $701 | $6,741 |
| Grants | $1,080 | $0 | $0 |
| Collections Fees | $429 | $0 | $243 |
| Total | $726,886 | $600,063 | $632,910 |

**AMBULANCE FUND**
**ACCOUNT 060**

DESCRIPTION
Ambulance Fund is to account for monies generated through ambulance fees and charges for runs made by personnel.

GOALS AND OBJECTIVES
To preserve life, alleviate suffering, and to promote health; to maintain professional competence through continuing education; and to hold in confidence information of a confidential manner obtained in the course of providing services.

1. Provide education to EMS personnel to ensure personal safety, efficiency and expertise in the care of the sick and injured.
2. Recruit and train EMT personnel in order to provide ALS services on a consistent basis.
3. Ensure that manpower, equipment, and facilities are adequate to keep pace with City growth.

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 08-5101.060 | Salaries | $301,666 | $319,695 | $412,357 |
| 08-5103.060 | Overtime | $51,650 | $45,573 | $52,649 |
| 08-5105.060 | Holiday Pay | $32,929 | $39,847 | $43,305 |
| 08-5106.060 | FICA Tax | $0 | $0 | $315 |
| 05-5107.060 | Medicare Tax | $5,424 | $5,973 | $7,903 |
| 08-5108.060 | Employee Insurance | $57,900 | $51,020 | $51,020 |
| 08-5109.060 | Workers' Compensation | $9,421 | $9,421 | $15,101 |
| 08-5110.060 | Unemployment Compensation | $2,099 | $1,488 | $1,793 |
| 08-5111.060 | Retirement | $50,506 | $57,676 | $72,496 |
| 08-5113.060 | Drug Testing | $0 | $250 | $250 |
| Sub Total | | $511,595 | $530,943 | $657,189 |
| 08-5200.060 | Materials and Supplies | $61,145 | $98,499 | $64,416 |
| 08-5300.060 | Other Services and Charges | $69,929 | $68,550 | $54,709 |
| 08-5400.060 | Capital Outlay | $48,498 | $50,000 | $50,000 |
| 08-5505.060 | Transfer Out: General Fund | $50,000 | $50,000 | $10,000 |
| Total | | $741,167 | $797,992 | $836,314 |

PERSONNEL SERVICES

Job Title
Fire Chief
Medical Control Doctor
Emergency Medical Service Supervisor
Firefighter/EMT

# SECTION VII

# CEMETERY FUND

## CEMETERY FUND
## SUMMARY OF RESOURCES AND EXPENDITURES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $35,777 | $102,033 | $113,952 |
| Current Revenue | $83,868 | $73,446 | $82,113 |
| Sub Total | $119,645 | $175,479 | $196,065 |
| EXPENDITURES: | | | |
| Operating Expenditures | $0 | $45,000 | $50,000 |
| Transfer Out | $68,000 | $75,000 | $75,000 |
| Sub Total | $68,000 | $120,000 | $125,000 |
| Ending Balance | $51,645 | $55,479 | $71,065 |

## CEMETERY FUND
## SUMMARY OF REVENUES AND RESOURCES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| SOURCE: | | | |
| Cemetery Lots and Interments | $83,750 | $73,373 | $82,029 |
| Miscellaneous Revenue | $0 | $0 | $0 |
| Interest Earned | $118 | $73 | $84 |
| Total | $83,868 | $73,446 | $82,113 |

## CEMETERY FUND
## ACCOUNT 070

DESCRIPTION

Cemetery Fund is to account for the acquisition of equipment and materials, construction or other improvements related to the municipal cemetery.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 03-5200.070 | Materials and Supplies | $0 | $5,000 | $5,000 |
| 03-5300.070 | Others Services and Charges | $0 | $5,000 | $5,000 |
| 03-5400.070 | Capital Outlay | $0 | $35,000 | $40,000 |
| 03-5505.070 | Transfer Out: General Fund | $68,000 | $75,000 | $75,000 |
| Total | | $68,000 | $120,000 | $125,000 |

PERSONNEL SERVICES

Job Title

# SECTION VIII

# LIBRARY FUND

**LIBRARY FUND**
**SUMMARY OF RESOURCES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $5,841 | $8,229 | $1,994 |
| Current Revenue | $11,745 | $10,170 | $10,326 |
| Sub Total | $17,586 | $18,399 | $12,320 |
| EXPENDITURES: | | | |
| Operating Expenditures | $14,982 | $18,000 | $10,000 |
| Sub Total | $14,982 | $18,000 | $10,000 |
| Ending Balance | $2,604 | $399 | $2,320 |

**LIBRARY FUND**
**SUMMARY OF REVENUES AND RESOURCES**

| SOURCE: | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Grants | $4,196 | $4,086 | $4,099 |
| Library Fines | $7,526 | $6,076 | $6,222 |
| Interest Earned | $8 | $8 | $5 |
| Miscellaneous | $15 | $0 | $0 |
| Friend of the Library | $0 | $0 | $0 |
| Total | $11,745 | $10,170 | $10,326 |

**LIBRARY FUND**
**ACCOUNT 080**

DESCRIPTION
Library Fund is to account for monies received or fines collected on behalf of the Coweta Public Library.

GOALS AND OBJECTIVES

EXPENDITURES:

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 05-5200.080 | Materials and Supplies | $685 | $1,000 | $1,000 |
| 05-5300.080 | Other Services and Charges | $5,288 | $5,000 | $2,500 |
| 05-5400.080 | Capital Outlay | $9,009 | $12,000 | $6,500 |
| Total | | $14,982 | $18,000 | $10,000 |

PERSONNEL SERVICES
Job Title

# SECTION IX

# CAPITAL IMPROVEMENT FUND

## CAPITAL IMPROVEMENT FUND
## SUMMARY OF RESOURCES AND EXPENDITURES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $2,214,857 | $805,412 | $159,487 |
| Current Revenue | $1,652,793 | $1,594,332 | $1,468,920 |
| Sub Total | $3,867,650 | $2,399,744 | $1,628,407 |
| EXPENDITURES: | | | |
| Expenditures | $3,331,176 | $0 | $1,000,000 |
| Transfers Out | $440,000 | $756,554 | $580,000 |
| Sub Total | $3,771,176 | $756,554 | $1,580,000 |
| Ending Balance | $96,474 | $1,643,190 | $48,407 |

## CAPITAL IMPROVEMENT FUND
## SUMMARY OF REVENUES AND RESOURCES

| SOURCE: | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Miscellaneous Revenue | $0 | $0 | $0 |
| Gross Receipts Tax | $1,643,031 | $1,585,362 | $1,461,469 |
| Interest Earned | $9,762 | $8,970 | $7,451 |
| Water Impact Fees | $0 | $0 | $0 |
| Sewer Impact Fees | $0 | $0 | $0 |
| Total | $1,652,793 | $1,594,332 | $1,468,920 |

## CAPITAL IMPROVEMENT FUND
## ACCOUNT 100

DESCRIPTION

The Capital Improvement Fund is to account for funding of projects as well as transfers to other funds for capital projects.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 12-5300.100 | Other Services and Charges | $50,000 | $0 | $1,000,000 |
| 12-5400.100 | Capital Outlay | $3,281,176 | $0 | $0 |
| 12-5505.100 | Transfer Out: General Fund | $75,000 | $325,000 | $320,000 |
| 12-5506.100 | Transfer Out: PWA | $365,000 | $431,554 | $260,000 |
| 12-5507.100 | Transfer Out: Ambulance | $0 | $0 | $0 |
| 12-5520.100 | Transfer Out: CIDA | $0 | $0 | $0 |
| Total | | $3,771,176 | $756,554 | $1,580,000 |

# SECTION X

# RURAL FIRE FUND

**RURAL FIRE FUND**
**SUMMARY OF RESOURCES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $79,250 | $157,718 | $112,923 |
| Current Revenue | $178,645 | $184,341 | $38,468 |
| Sub Total | $257,895 | $342,059 | $151,391 |
| EXPENDITURES: | | | |
| Operating Expenditures | $237,474 | $175,000 | $136,545 |
| Sub Total | $237,474 | $175,000 | $136,545 |
| Ending Balance | $20,421 | $167,059 | $14,846 |

**RURAL FIRE FUND**
**SUMMARY OF REVENUES AND RESOURCES**

| SOURCE: | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| Grants | $0 | $0 | $0 |
| Membership Fees | $137,999 | $160,117 | $30,006 |
| Interest Earned | $182 | $115 | $126 |
| Miscellaneous | $0 | $0 | $0 |
| Service Fee | $2,204 | $1,408 | $2,134 |
| Rural Fire Runs | $37,801 | $22,257 | $5,801 |
| AMS Collection Fee | $459 | $444 | $401 |
| Total | $178,645 | $184,341 | $38,468 |

**RURAL FIRE FUND**
**ACCOUNT 095**

DESCRIPTION
The Rural Fire Fund is used to account for monies received from donations and dues from the voluntary Coweta Rural Fire and Ambulance Services Program.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 13-5200.095 | Materials and Supplies | $1,600 | $0 | $4,039 |
| 13-5300.095 | Other Services and Charges | $874 | $0 | $2,506 |
| 13-5400.095 | Capital Outlay | $0 | $0 | $0 |
| 13-5501.95 | Transfer Out: General Fund | $159,000 | $150,000 | $100,000 |
| 13-5506.95 | Transfer Out: Ambulance Fund | $76,000 | $25,000 | $30,000 |
| Total | | $237,474 | $175,000 | $136,545 |

PERSONNEL SERVICES
Job Title

# SECTION XI

# SELF INSURANCE FUND

## SELF INSURANCE FUND
## SUMMARY OF RESOURCES AND EXPENDITURES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $32,145 | $64,220 | $27,651 |
| Current Revenue | $30,681 | $26,461 | $313 |
| Sub Total | $62,826 | $90,681 | $27,964 |
| EXPENDITURES: | | | |
| Operating Expenditures | $14,782 | $18,784 | $24,137 |
| Sub Total | $14,782 | $18,784 | $24,137 |
| Ending Balance | $48,044 | $71,897 | $3,827 |

## SELF INSURANCE FUND
## SUMMARY OF REVENUES AND RESOURCES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| SOURCE: | | | |
| Payroll Contributions and Deductions | $0 | $0 | $0 |
| Health Reimbursement Account Contributions | $30,330 | $26,235 | $0 |
| Interest Earned | $351 | $226 | $313 |
| Total | $30,681 | $26,461 | $313 |

## SELF INSURANCE FUND
## ACCOUNT 086

DESCRIPTION

The Self Insurance Fund is used to account for monies received towards a self insurance program or any other health insurance related activities for the City of Coweta and Coweta Public Works Authority.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 17-5118.086 | Health Reimbursement Account Claims | $14,782 | $18,784 | $24,137 |
| Total | | $14,782 | $18,784 | $24,137 |

# SECTION XII

# E-911 FUND

**E-911 FUND**
**SUMMARY OF RESOURCES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $7,588 | $13,416 | $27,895 |
| Current Revenue | $87,169 | $85,795 | $86,517 |
| Sub Total | $94,757 | $99,211 | $114,412 |
| EXPENDITURES: | | | |
| Operating Expenditures | $17,487 | $28,945 | $54,334 |
| Transfer Out | $30,000 | $30,000 | $50,000 |
| Sub Total | $47,487 | $58,945 | $104,334 |
| Ending Balance | $47,270 | $40,266 | $10,078 |

## E-911 FUND
## SUMMARY OF REVENUES AND RESOURCES

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| SOURCE: | | | |
| E-911 Revenues | $43,345 | $43,060 | $43,115 |
| Wireless E-911 Fees | $43,659 | $42,580 | $43,251 |
| Interest Earned | $165 | $155 | $151 |
| Total | $87,169 | $85,795 | $86,517 |

**E-911 FUND**
**ACCOUNT 087**

DESCRIPTION
The E-911 Fund is used to account for monies received towards the installation and maintenance of an Enhanced 911 emergency telephone system.

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 18-5200.087 | Materials and Supplies | $892 | $4,750 | $9,850 |
| 18-5300.087 | Other Services and Charges | $16,595 | $17,195 | $19,484 |
| 18-5400.087 | Capital Outlay | $0 | $7,000 | $25,000 |
| 18-5506.087 | Transfer Out: General Fund | $30,000 | $30,000 | $50,000 |
| Total | | $47,487 | $58,945 | $104,334 |

# SECTION XIII

# COWETA INDUSTRIAL DEVELOPMENT AUTHORITY

**COWETA INDUSTRIAL DEVELOPMENT AUTHORITY**
**SUMMARY OF RESOURCES AND EXPENDITURES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| REVENUES: | | | |
| Beginning Balance | $147 | $0 | $0 |
| Current Revenue | $137 | $0 | $0 |
| Sub Total | $284 | $0 | $0 |
| EXPENDITURES: | | | |
| Operating Expenditures | $38 | $0 | $0 |
| Sub Total | $38 | $0 | $0 |
| Ending Balance | $246 | $0 | $0 |

**COWETA INDUSTRIAL DEVELOPMENT AUTHORITY**
**SUMMARY OF REVENUES AND RESOURCES**

| | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|
| SOURCE: | | | |
| Sale of Land | $0 | $0 | $0 |
| Transfer in: Cap Improvement Fund | $0 | $0 | $0 |
| Interest | $137 | $0 | $0 |
| Total | $137 | $0 | $0 |

**COWETA INDUSTRIAL DEVELOPMENT AUTHORITY**
**ACCOUNT 140**

DESCRIPTION

GOALS AND OBJECTIVES

EXPENDITURES

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | ACTUAL FY 2013-2014 | BUDGETED FY 2014-2015 | BUDGETED FY 2015-2016 |
|---|---|---|---|---|
| 40-5300.140 | Other Services and Charges | $38 | $0 | $0 |
| 40-5400.140 | Capital Outlay | $0 | $0 | $0 |
| Total | | $38 | $0 | $0 |