

City of Bethany
Oklahoma




Fiscal Year 2017-2018

Annual Budget

City of Bethany, Oklahoma
Fiscal Year 2018 Budget

Public hearing on the proposed FY18 Budget on June 6, 2017, at 7:30 P.M., in City Hall, invited and encouraged to attend to provide the City Council with written or oral reporting the summarized budgets are available for public inspection from 8:00 A.M. Monday through Friday in the City Clerk's office at City Hall.

General Fund	Bethany PWA	Debt Service	Special Revenue	Capital Improvement
6,084,363	\$ 543,626	\$ 5,423		
169,694				
258,048			44,650	
447,900	8,666,551		100,600	
1,033,844				
207,650				3,500
8,681,699	4,860,642			505,612
1,353,804	4,799,433	491,133		229,888
18,237,001	\$ 18,326,625	\$ 1,034,759	\$ 150,673	\$ 739,000
3,614,328				
6,808,649			165,000	
2,825,982				
	6,410,866			
	996,098	606,875		
		427,884		
	1,775,000			739,000
4,988,042	9,144,661		32,650	
18,237,001	\$ 18,326,625	\$ 1,034,759	\$ 197,650	\$ 739,000



Jon Robinson
Jon Robinson - City Clerk

STATE OF OKLAHOMA, }
COUNTY OF OKLAHOMA } SS.

Affidavit of Publication

Royce Parkhurst, of lawful age, being first duly sworn, upon

oath deposes and says that she/he is the Classified Legal Notice Admin of The Oklahoma Publishing Company, a corporation, which is the publisher of *The Oklahoman* which is a daily newspaper of general circulation in the State of Oklahoma, and which is a daily newspaper published in Oklahoma County and having paid general circulation therein; that said newspaper has been continuously and uninterruptedly published in said county and state for a period of more than one hundred and four consecutive weeks next prior to the first publication of the notice attached hereto, and that said notice was published in the following issues of said newspaper, namely:

City Of Bethany Attn: Jon Robinson, City Clerk
11414829 - Metro
Published on 06/02/2017

Royce Parkhurst

Subscribed and sworn to before me this Friday June 2, 2017
Gina Calame Raschka
Notary Public

My commission expires 11-5-17





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**City of Bethany, Oklahoma
Chart of Accounts**

<i>Account Number</i>	<i>Description</i>
<u>100 Personal Services</u>	
100 Salaries	Regular, special and overtime
101 Allowance	Uniforms, vehicle mileage
102 FICA and Medicare	FICA and Medicare taxes paid by the employer
103 Retirement	Pension expenses paid by the employer
104 Employee Insurance	Insurance premiums paid by the employer
105 Memberships, travel and training	Membership dues, training and travel
<u>200 Materials and Supplies</u>	
210 Office Supplies	Office supplies including postage and printing
211 Janitorial Supplies	Janitorial supplies
212 Maintenance Supplies	Parts and supplies for repairs and maintenance
213 Fuel and Lubricants	Fuel, oil and grease
214 Small Tools	Hand tools under \$ 500.00
215 Chemicals	Water plant chemicals, insecticides
<u>300 Other Services and Charges</u>	
340 Professional Services	Services by professionals including auditors, legal,
341 Utilities	Telephone, natural gas and electric
342 Maintenance Services	Outside repairs including parts and labor, and
342.1 Vehicle Repair	Repairs to rolling stock
343 Insurance -- General Liability and	Auto, general liability and property insurance
344 Refunds	Refunds to our customers
375 Public Transportation	EMBARK extension into Bethany
-	
<u>400 Capital Outlay</u>	
401 Office Equipment	Typewriters, computer hardware, etc.
402 Motor Vehicles and Machinery	Autos, trucks and construction equipment
403 Other Equipment	All other equipment
404 Projects	Construction and other projects
<u>500 Contingency</u>	
501 Operating Contingency	Funds for operating transfers
502 Capital Contingency	Funds for capital outlay transfers

VISION & GOALS

Preamble

It is recommended that Council adopt a formal set of Vision and Goals in the upcoming future; however, the timing of such was not practical for this year's budget. As a result, this document was prepared based upon the best information available at the time, including comments and priorities established during the Comprehensive Planning process, many conversations held with Governing Body members, and staff suggestions.

Vision: *“Our best days lie before us.”*

To be Central Oklahoma's hometown – strong families, thriving businesses, and a vibrant community. Great place to live, work and play.

Goals:

1. To Build the Strongest, Most Exemplary Municipal Government
2. To Achieve Outstanding Community Communication
3. To Implement the Comprehensive Plan
4. To Activate Economic Development
5. To Develop Outstanding Community Synergies with Stakeholders
6. To Connect Neighbors and Businesses in a Thriving Community



“Where there is no vision, the people perish.”

VISION & GOALS

“The enemy of success is not failure; it is mediocrity.”

Goal 1: Build the strongest, most exemplary municipal government

Objectives

- ⇒ To be the employer of choice by attracting and retaining an outstanding staff
- ⇒ Cultivate the Council-Staff relationship in Bethany
- ⇒ Upgrade Public Works facilities and equipment
- ⇒ Build a Cohesive, Collaborative Team
- ⇒ Review City Charter to update and form best practice and community engagement
- ◇ Create Clarity
- ◇ Over-Communicate & Reinforce Clarity

Initiatives

- ◆ Make workplace enjoyable
- ◆ Become the employer of choice - Excellent place to work with and for
- ◆ Hiring Interviews with CM – ensure new hires meet organization values
- ◆ Implement a Performance Review System
- ◆ Hold monthly Organization-wide meeting
- ◆ Encourage pride and excellence in our organization
- ◆ Implement a monthly employee newsletter
- ◆ Improve Internal Communication
- ◆ Form an Employee Activity Committee to:
 - Assist in fun activities
 - Recognition & awards
 - Organization-wide, cross departmental project
- ⇒ Form Charter Review Committee to activate charter enhancements
- ⇒ Pay Competitive Wage
- ⇒ Implement future annual COLA adjustments to maintain competitiveness
- ◇ Succession Planning
- ◇ Onboarding
- ◇ Conduct retreats, ongoing collaboration, brainstorming and education

BULLET POINT KEY

- ◇ Upcoming
- ⇒ In progress
- ◆ Completed

VISION & GOALS

“Thrive! Don’t just survive.”

Goal 2: Achieve Outstanding Community Communication

Objectives

- ⇒ To strengthen traditional means of community information sharing
- ⇒ To create new ways of reaching the highest percent of population possible

Initiatives

- ◆ Newspaper: Support the local Bethany Tribune newspaper
- ◆ Social Media: Increase following
- ◆ Website: Keep fresh and useable information
- ◆ Newsletters: Produce monthly newsletters to communicate with neighbors

Goal 3: Implement Comprehensive Plan

Objectives

- ⇒ Align organization to accomplish Comp Plan & maximize delivery of services
- ⇒ Be an attractive community
- ⇒ Achieve ADA minimums for public access points at public facilities
- ⇒ Pursue a thriving and sustainable economy
- ⇒ Sustain through community-led investment
- ⇒ Target Market: Young and middle-aged families and young professionals

Initiatives

- ⇒ City reorganization
- ⇒ Achieve ADA standard access at City Hall – Doors, Entry, Council Chambers
- ⇒ Enforce Code
- ⇒ Clean Streets
- ◆ Solid Waste Automation Strategy
- ◆ Engage firm to assist with Title XV Rewrite to Achieve form-based code
- ◆ Cultivate atmosphere attractive to target market objective

BULLET POINT KEY

- ◆ Upcoming
- ⇒ In progress
- ◆ Completed

VISION & GOALS

“Is this the very best we can do?”

Goal 4: Activate Economic Development

Objectives

- ⇒ Cultivate a pro-business atmosphere
- ⇒ Develop pro-business image in metro and reputation for emerging environment
- ⇒ Stimulate economic development with a citizen-engaged authority
- ⇒ Complete library project
- ⇒ Ensure clean drinking water

Initiatives

- ◆ Form and fund the Bethany Economic Development Authority
- ◇ Conduct reconnaissance
- ◇ Create Development Plan
- ◇ Become TIF-friendly
- ◇ Generate and develop additional pro-business development tools
- ◆ Form Bethany Economic Development Authority

Goal 5: Develop Outstanding Synergies with Stakeholders

Objectives

- ⇒ Build excellent relationships & synergies
- ⇒ Increase community entities helping one another to greater success

Initiatives

- ⇒ Develop best relationship possible with SNU
- ⇒ Develop best relationship possible with SCU
- ⇒ Develop best relationship possible with Children’s Hospital
- ⇒ Develop best relationship possible with Bethany Public Schools
- ⇒ Develop best relationship possible with Putnam City Schools
- ⇒ Develop best relationship possible with Developers
- ⇒ Develop best relationship possible with 1st Bethany Bank / Other Bankers

BULLET POINT KEY

- ◇ Upcoming
- ⇒ In progress
- ◆ Completed

VISION & GOALS

“There is risk in what we do; there is risk in what we don’t do.”

Goal 6: Connect Neighbors and Businesses in a Thriving Community

Objectives

- ⇒ Engage community
- ⇒ Fire up volunteerism
- ⇒ Improve image
- ⇒ Form community boards and task forces
- ⇒ Achieve ADA minimums at public facilities
- ⇒ Foster positive environment to target market: young to middle-aged families and young professionals

Initiatives

- ⇒ Build sidewalks and pathways (connecting people and places)
- ⇒ Implement appropriate curb cuts
- ◆ Form Branding & Logo Task Force
- ◆ Form Arts & Culture Board
- ◆ Form Parks, Recreation & Trees Advisory Board (PRTAB)
- ◆ Form Cemetery Improvement Task Force
- ◆ Form Bethany Economic Development Authority (BEDA)
- ◇ Cultivate atmosphere attractive to target market objective

BULLET POINT KEY

- ◇ Upcoming
- ⇒ In progress
- ◆ Completed

City of Bethany

2017-2018 BUDGET HIGHLIGHTS



Overall Financial Condition Trend & Analysis

Overall the City is doing very well financially. In 2016, the City was assigned an S&P Global Long-term Rating of “AA-.” Factors contributing to this included: strong budgetary performance, strong liquidity, weak debt, adequate management and weak economy. The AA- rating was completed with the City’s unrestricted cash position of \$17 million in 2016 being a key factor. Since that time, limited spending has occurred and City reserves have climbed. By the end of the current fiscal year on June 30, 2017, the City’s unrestricted cash is projected to be over \$22 million, with an additional restricted cash on hand of \$7 million, bringing our total cash to over \$29 million. If one nets out the City’s approximate \$14.6 million in transfers, the entirety of the City’s operating expenditures is only \$20.4 million. While a city is typically recommended to have at least 6 months of cash on hand for each of its funds, the City of Bethany has enough cash on hand to carry the City for well over an entire year – in total, fifteen months.

While it is good to have an adequate unrestricted cash reserve, it is incumbent upon municipalities to find the optimal mix between reserves and delivery of services. Judging by the comprehensive plan and the community feedback drawn from that process, it would appear that residents of Bethany are expecting an increased level of service.

Two corrections have been made in this year’s budget. The first, an estimated \$2.5 million, is appropriately reclassified from “OWRB Restricted” to “Unrestricted Sinking Fund” as this nomenclature is archaic and the funds are, in fact, not restricted and no payment to OWRB from this fund is required. In fact, it continues to regenerate at a rate of \$30,000 per month, thus continuing to grow the unrestricted fund balance.

2017-2018 BUDGET HIGHLIGHTS

Overall Financial Condition Trend & Analysis (continued)

Secondly, during our review, we discovered that we were actually “double-booking” contingency reserves and instead of the reported \$1.4 million in contingency reserves, the City was actually reserving a total of \$2.6 million due to an additional \$1.2 million being set aside in reserves elsewhere. The new contingency reserves have been set at \$1.285 million.

As depicted graphically in the chart at the front of this section, even following the implementation of the programming as set forth below, the outcome of this budget represents maintaining unrestricted cash reserve at over \$20 million. This represents the second highest level in history; is well above the level at which the City garnered its AA- rating; and all the while delivering an aggressive slate of services contemplated by the community through the comprehensive plan.

General Fund Revenues & Trends

Projected new budget year revenues are conservatively estimated in {Tab 4} for 2017-2018, at \$18 million dollars. Although this is projected to be approximately \$8 million less than prior year, one should note that prior year’s \$26 million dollar revenues reflected approximately \$8.1 million in cash receipts from the library bond issuance. Netting out the library bond revenue, the projected 2017-2018 fiscal year revenues are otherwise in line with the prior year. Sales & use tax collections {Tab 22} have continued to grow to historic levels by approximately \$100,000 per year, while cigarette tax revenues have remained flat for the past decade. {Tab 23} provides a similar update of Occupation, Hotel & Franchise Taxes.

Public Works Authority – Water, Sewer & Sanitation

Additionally, water, sewer and sanitation sales, as shown in {Tab 4}, represent key revenue components for the Public Works Authority and, once again, due to few projects, the fund is flush with approximately \$12 million in cash. These enterprise funds may be thought of as investments made by the citizens of Bethany. The dividends paid by the investment then go back to the citizens in the form of transfers to the General Fund, as opposed to out-of-town shareholders. As for the water utility, with a previous rate increase enacted in July 2016, revenues have been trending up and are approaching an annual amount of \$3.8 million. Yet, additional measures should be undertaken to ensure that rates are properly meeting and covering costs. A water loss audit will be completed soon and a water rate study is currently being planned. As for sewer: a modest 2% increase, per Council action, goes into effect July 1, 2017.

City of Bethany

2017-2018 BUDGET HIGHLIGHTS

Public Works Authority – Water, Sewer & Sanitation (continued)

Regarding Sanitation: staff is proposing the investment in solid waste automation at no additional cost to the end user, thus projecting revenues to be on par with previous years. Additionally, a small, automatic increase in rates should be effective each year, to mitigate having to do large, scattered increases.

Transfers

The charts shown in {Tabs 14 & 15} graphically illustrate the complexity of how monies are transferred to fund the services of the City, as well as including the same transfers in a statement format. Transfers for the City are slightly more than \$12 million, almost \$9 million of which is comprised of sales tax being transferred twice.

Debt Trends

As shown in {Tab 8}, the City is currently paying down debt at a rate of \$1.5 million per year, which includes the relatively new library bond payments of over \$500K by the property taxpayers on a 20-year indebtedness through June of 2036. All other debts in this schedule were used to pay for utility system improvements. The final payment on these 3 notes will be made by March 18, 2029, in approximately 13 years.

Contingencies

As discussed above, contingencies {Tab 20} have been reset from \$2.6 million to \$1.285 million. Staff is projecting usage of only about \$420,000 for this year, mostly due to litigation.

Budget Summary

The budget summary in {Tab 3} provides a nice snapshot of the overall budget by showing the current year budget, the current budget year end projection, and the new 2017-2018 budget summary. In that same summary is a side-by-side comparison of revenues and transfers, expenditures, and net. If every program in this budget is implemented and completed, overall unrestricted funds will be reduced by about \$862,000.

2017-2018 BUDGET HIGHLIGHTS

Organization

The most important function of a local government is to provide the best municipal service possible. Key to delivery of good, effective public service is staffing. {Tab 9} shows the current staffing organizational chart. In order to carry out the initiatives contemplated both from a good, effective business model, as well as from a tactical implementation approach, the City Manager has developed the staffing realignment for 2018 as shown in {Tabs 9 & 11}. The automation of our Solid Waste system will allow a redeployment of up to nine staff members to take that department's staffing level from 14 to 5, while increasing the services of parks and public works as follows: (1) to Water Utility Line, (3) to Streets, (3.5) to Parks, (1) to Facilities Maintenance, and (0.5) to PW Customer Service Assistance. By fund, the General Fund will reduce by a total of \$1.4 million, Enterprise Funds will add a total of \$1.3 million, Capital Improvement and Other Governmental Funds will reduce by \$265,000 and \$346,000 respectively, thus resulting in the approximate \$862,000 reduction from historic 2017 levels.

In addition, for us to meet the needs of the comprehensive plan, as well as operational management, the following positions are contemplated but not yet finalized as additional economies may be determined: Parks Director, Planning & Development Services – Planner (by splitting off Engineering & Technical Support), City Clerk (Separate from CFO for separation of Duties), Finance Specialist/Deputy Clerk, Utilizing more seasonal/temp for mowing.

Staff Compensation

Overall, our staff is compensated well below average {Tab 13}. Not only is this a loss for our current employees, but it has also manifested itself in the loss of trained staff. This negative effect is evidenced by our recent loss of two high performing water department employees to another metro city due to wages. Incorporated in the budget is a one-time adjustment for many positions that will make this correction.

In addition, as shown in {Tab 12}, the City's history of cost of living adjustments has been "hit or miss." In looking at the 10-Year trend, with 2008 being used as the base year, the Consumer Price Index is up 15%, while Social Security is up 8.8%. Going forward, COLA should be used to help keep our City on par. In addition, insurance rates are currently projected for a 7.4% increase – Total cost of \$35,591. Wages cannot catch up if eroded by 7% insurance cost, thus this increase has been incorporated within our budget for this year. Future rate increases may be split.

City of Bethany

2017-2018 BUDGET HIGHLIGHTS

Major Capital Asset Events

While {Tab 5} provides all expense detail, {Tab 7} is especially useful showing staff's newly implemented long-range planning with the development of a Capital Project 1 & 6 Year Plan. Overall, the proposed capital projects total \$15,247,400, of which approximately \$11.2 million (or almost 75%) are coming from the library and sanitary sewer projects, both of which were previously approved and funded.

Previously approved projects:

Library bond project		\$8.2 M
Sanitary sewer projects		\$3.0 M
48 th & Central	\$0.3M	
McMillan Interceptor	\$2.7M	

New projects highlights:

Automation of Solid Waste		\$1.176M (2 trucks, trash carts).
ADA Measures		\$215K
Water Booster Pump & Tank Repair		\$210K
Cemetery Restoration		\$150K
Entryway Signage		\$ 65K (BEDA 404)
FD-Foundation		\$ 42.5K
PD-FD Radio Agreement		\$ 19K
Playground Equipment		\$130K (\$100K P&C, \$30K CIF)
Splashpad(s)		\$120K (8.5.403)
(3) Police Cars		\$ 92K (Impound Release Fund)
Sidewalks		\$350K (\$309K CIF, \$41K P&D)
Street projects		\$300K (\$500/year thereafter)
Stormwater & Maintenance Program		\$230K

City of Bethany

2017-2018 BUDGET HIGHLIGHTS

Special Funding Requests

Chamber of Commerce	\$ 20,000 (Fund 100.105)
Municipal Code Title XV Rewrite	\$110,000 (99.340 \$110K)
Public Transportation	\$162,000 (8.5.375 \$362K)
North Water Wellfield Expansion**	\$200,000 (Fund 031)
Drainage & Paving Study*	

**See last page. \$200,000 is currently budgeted for the beginning process of developing a water wellfield expansion program for legal fees, possible lease acquisition and other work necessary.*

***See final page. Although no funds are currently budgeted, a drainage and paving study should be completed in-house to develop a plan for consideration in the 2018 and future years.*

Final Thought...

In summary, if all of these projects and programs are completed in the 2017-2018 fiscal year, our unrestricted fund balance will remain above \$20 M.

2017-2018 BUDGET HIGHLIGHTS

Comprehensive Plan Summary

1. Code Enforcement
 - a. Hard Code Enforcement
 - b. Code Compliance Assistance
 - c. Incentive Program "Carrots"
2. Housing
 - a. Volunteer Assistance
 - b. Small Loan Matching Program
 - c. Encouragement grants
3. City Charter
 - a. Keep Charter Density cap as is
 - b. Amend the City Charter
4. Homes
 - a. Amend the Zoning Code
 - b. Utilize PUD Provisions
5. Circulation & Mobility
 - a. Sidewalks on main corridors
 - b. Sidewalks near schools & parks
 - c. ADA-compliant 2-way crosswalks
 - d. Implement a bike route network
 - e. Signage, Sharrows and Bike Routes
 - f. Bike / Ped Trails Master Plan
 - g. Explore bus transit option
6. Parks
 - a. Designate new park categories
 - b. Create Parks & Rec Dept
 - c. Consider partnering opportunities
 - d. Explore locations for "future park"
 - e. Plan for future equipment needs
7. Sanitation
 - a. Explore opportunities for changing trash service to include recycling
8. Infrastructure/Water
 - a. Continue study of contamination
 - b. Explore water supply options
9. Sanitary Sewer
 - a. Perform detailed capacity analysis
 - b. Continue current CIP program
10. Storm Drainage
 - a. Implement East Basin Study
 - b. Replace undersized drainage
11. Streets
 - a. Implement crack seal & mtce
 - b. Update ADA Transition Plan
 - c. Rehabilitate arterial streets
 - d. Resurface aging local streets
12. Mixed Use Downtown
 - a. Designate Mixed Use District
 - b. Expand CBD
 - c. Zone additional areas as CBD
13. 23rd Street Character
 - a. Designate a Mixed-Use District
 - b. Amend current zoning
 - c. Encourage start-up businesses
14. Council Road District Character
 - a. Designate a Mixed-Use District
 - b. Amend current zoning
15. Rockwell District Character
 - a. Designate a Mixed-Use District
 - b. Amend current zoning
 - c. Amend City Charter
16. North Rockwell District Character
 - a. Designate Industrial Mixed Use
 - b. Amend current zoning
17. Lake District Character
 - a. Designate as Regional Retail Mixed Use District
 - b. Amend current zoning
18. Bethany Sustains
 - a. Increase Sales Tax
 - b. Sell Bonds
 - c. Raise Water Fees
19. Cemetery
20. Other Initiatives
 - a. Widen 50th Rockwell to MacArthur.
 - b. Drainage and traffic solution for Central Ave between 46th and 50th
 - c. Drainage and storm sewer issues and/or problems

2017-2018 BUDGET HIGHLIGHTS

Other Notes

Drainage

Drainage is a 75-year-old problem that will take time and millions of dollars to fix in Bethany. At this point, a study is planned once we have new Community Development leadership in place. Currently our engineer is also serving as CD Director, and there is a backlog of pressing projects awaiting review. Bethany has areas with poor drainage by modern standards. Central Avenue, for example, has likely been in its current form since at least the 1960s. Central Avenue is the poster child for modern subdivision regulations. In short, Central Avenue began as a platted alley, but the owners were allowed to subdivide their property without paying for or installing any infrastructure (including water, sewer, streets, and drainage). Further exacerbating the problem is that that area has now become "desirable" because of the Bethany School System. As a result, current City staff receive frequent complaints about water, sewer, streets, and drainage. Additionally, there are other older neighborhoods with a long history of poor drainage. When we get a significant rain, water stands in low areas waiting for the undersized pipes to clear.

Water Supply

A possible expansion of the north well field was part of our 5-pronged strategy for protection of our drinking water supply. It was hoped that we would not need to do the actual expansion, but deemed prudent to go ahead and do the study to make sure it was possible and obtain recommendations for the best areas for new wells/pipelines, including cost estimates. In March 2015, the City awarded the engineering firm Guernsey to do the study and submitted the final technical memo in April, 2016. The cost estimate was between \$4.7 million and \$5.1 million. The study also exposed a lot of legal/technical issues regarding our permitted withdrawals and the wells associated with the permits. We were able to get all of our permits reassigned to maximize any potential withdrawals should new wells become necessary.

As discussed previously, the City will use existing wells in the north well field to meet demand whenever possible, and only use south wells if the north field will not meet demand. The City will continue to use best operational practices to fill our water tanks during off-peak periods. If the north field (with operational best practices) cannot keep a reasonable reserve in the tanks, use the south wells in this order: PWSW #6, PWSW #19, PWSW #5, PWSW #16, PWSW #18, PWSW #9. Further, the City will continue testing the wells listed in 2 above for 1,4-Dioxane at least monthly and more often if a well is run for a significant amount of time. Further, the City will closely monitor the TCE/PCE test results to make sure the operation of 6, 19, 5, 16, 18, or 9 is not over-stressing the capacity of the hydraulic control system. If testing should show migration of 1,4-Dioxane or TCE/PCE, then the south wells will be shut down until a better plan can be formulated. If system demand consistently exceeds capacity, then we should implement an appropriate water rationing program, regardless of purchasing water from OKC. According to the data, staff is highly confident that we should be able to meet peak demand using PWSWs 6, 19, and 5 only. Data also shows our total capacity under the above-described conditions is about 3.5 MGD. This average daily demand for any month has not been equaled or exceeded since 2012. Finally, \$200,000 is being set aside for preliminary work for North field expansion in 2017-2018.

City of Bethany

2017-2018 Budget Summary

FUND	DEPARTMENT	REVENUES & TRANSFERS			EXPENDITURES			NET INCOME/(LOSS)		
		2016-2017 CURRENT YEAR PROJECTED	2016-2017 CURRENT BUDGET	2017-2018 PROPOSED BUDGET	2016-2017 CURRENT YEAR PROJECTED	2016-2017 CURRENT BUDGET	2017-2018 PROPOSED BUDGET	2016-2017 CURRENT YEAR PROJECTED	2016-2017 CURRENT BUDGET	2017-2018 PROPOSED BUDGET
GENERAL FUND	GENERAL FUND:									
	Management & General Services	\$ 7,126,931	\$ 6,804,152	\$ 7,141,255	\$ 807,634	\$ 965,570	\$ 1,320,679	\$ 6,319,298	\$ 5,838,582	\$ 5,820,576
	Finance Department	26,400	26,400	26,400	305,245	357,941	403,130	(278,845)	(331,541)	(376,730)
	Legal & Municipal Court	1,033,844	1,077,275	1,033,844	497,108	616,179	687,923	536,736	461,096	345,921
	Engineering Services	-	-	-	151,084	146,340	174,341	(151,084)	(146,340)	(174,341)
	Police Department	-	-	-	3,717,087	3,965,943	4,303,606	(3,717,087)	(3,965,943)	(4,303,606)
	Fire Department	-	-	-	2,359,952	2,410,470	2,505,043	(2,359,952)	(2,410,470)	(2,505,043)
	Community Development	-	-	-	352,709	306,872	547,456	(352,709)	(306,872)	(547,456)
	Public Works Administration	-	-	-	141,906	188,464	176,834	(141,906)	(188,464)	(176,834)
	Public Works - Street Division	-	-	-	492,318	600,495	1,061,761	(492,318)	(600,495)	(1,061,761)
	Public Works - Fleet & Maint.	-	-	-	46,515	68,866	186,073	(46,515)	(68,866)	(186,073)
	Parks and Culture Department	-	-	-	559,460	758,865	1,401,314	(559,460)	(758,865)	(1,401,314)
	Non-Departmental	6,248,640	6,114,670	9,787,099	4,980,642	5,105,000	5,468,042	1,267,999	1,009,670	4,319,057
	Total General Fund	\$ 14,435,816	\$ 14,022,497	\$ 17,988,598	\$ 14,411,660	\$ 15,491,005	\$ 18,236,201	\$ 24,156	\$ (1,468,508)	\$ (247,604)
ENTERPRISE FUNDS	PUBLIC WORKS AUTHORITY:									
	PWA - Administration	\$ 214,900	\$ 227,600	\$ 219,198	\$ 264,119	\$ 388,322	\$ 374,433	\$ (49,219)	\$ (160,722)	\$ (155,235)
	PWA - Finance	37,600	50,000	38,352	815,408	319,447	449,930	(777,808)	(269,447)	(411,578)
	PWA - Fleet	-	-	-	70,743	188,435	232,094	(70,743)	(188,435)	(232,094)
	PWA - Solid Waste	2,185,000	2,240,962	2,228,700	1,589,986	1,644,666	2,251,789	595,014	596,296	(23,089)
	PWA - Water Utility	3,617,500	3,105,486	3,798,300	2,324,665	2,566,272	2,380,845	1,292,835	539,214	1,417,455
	PWA - Sewer Utility	2,159,250	2,335,295	5,369,001	375,503	444,108	3,772,775	1,783,747	1,891,187	1,596,226
	PWA - Non Departmental	4,860,642	4,700,000	4,860,642	2,922,201	4,029,654	6,175,164	1,938,441	670,346	(1,314,522)
	Total Public Works Authority	\$ 13,074,892	\$ 12,659,343	\$ 16,514,193	\$ 8,362,625	\$ 9,580,904	\$ 15,637,030	\$ 4,712,267	\$ 3,078,439	\$ 877,162
	BETHANY HOSPITAL TRUST:									
	Bethany Hospital	\$ 235,855	\$ 220,000	\$ 225,000	\$ 44,730	\$ 200,000	\$ -	\$ 191,125	\$ 20,000	\$ 225,000
	Total Bethany Hospital	\$ 235,855	\$ 220,000	\$ 225,000	\$ 44,730	\$ 200,000	\$ -	\$ 191,125	\$ 20,000	\$ 225,000
Total Enterprise Funds	\$ 13,310,747	\$ 12,879,343	\$ 16,739,193	\$ 8,407,355	\$ 9,780,904	\$ 15,637,030	\$ 4,903,392	\$ 3,098,439	\$ 1,102,162	
CAPITAL IMPROVEMENT FUNDS	CAPITAL IMPROVEMENT FUNDS:									
	Capital Improvement Fund	\$ 548,540	\$ 471,516	\$ 509,112	\$ 832,939	\$ 1,070,000	\$ 739,000	\$ (284,399)	\$ (598,484)	\$ (229,888)
	Parks & Streets Improv. Fund	-	-	-	-	36,800	35,000	-	(36,800)	(35,000)
	Library Project *	28,932	-	652,434	-	-	-	-	-	-
	Total Improvement Funds	\$ 577,472	\$ 471,516	\$ 1,161,546	\$ 832,939	\$ 1,106,800	\$ 774,000	\$ (284,399)	\$ (635,284)	\$ (264,888)
OTHER GOVERNMENTAL FUNDS	OTHER GOVERNMENTAL FUNDS:									
	E-911 Fund	\$ 5,867	\$ 6,513	\$ 5,423	\$ 5,867	\$ 6,513	\$ -	\$ -	\$ -	\$ 5,423
	Public Safety Fund	280,432	141,345	145,250	411,469	190,745	197,650	(131,037)	(49,400)	(52,400)
	Bethany Cemetary Trust	30,200	20,000	35,200	22,100	155,709	150,000	8,100	(135,709)	(114,800)
	Bethany Development Authority	25,000	215,000	155,000	69,100	218,300	116,605	(44,100)	(3,300)	38,395
	Juvenile Justice Fund	4,000	40,000	40,000	41,573	36,812	36,812	(37,573)	3,188	3,188
	Total Other Governmental Funds	\$ 345,499	\$ 422,858	\$ 380,873	\$ 550,109	\$ 608,079	\$ 501,067	\$ (204,610)	\$ (185,221)	\$ (120,193)
* Library Proj shown on TAB 6										
CITY OF BETHANY		\$ 28,669,533	\$ 27,796,214	\$ 36,270,210	\$ 24,202,063	\$ 26,986,788	\$ 35,148,298	\$ 4,438,538	\$ 809,426	\$ 469,478

City of Bethany

CITY OF BETHANY REVENUE DETAILS for 2017-2018

Fund Name	Dept	Fund No.	Account No.	Account Title	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
GENERAL FUND	502.0	010	31310	Sales Tax	\$ 4,766,451	\$ 4,700,000	\$ 4,860,642	\$ 4,860,642	
	502.0	010	31823	Franchise-ONG/OG&E	515,194	545,000	564,250	564,250	
	502.0	010	31822	Ordinance-Telephone	59,853	31,000	25,100	25,100	
	502.0	010	31821	Franchise-Cable	173,648	241,000	216,846	216,846	
	502.0	010	31410	Hotel tax	72,047	70,000	62,900	62,900	
	502.0	010	31320	Use Tax	292,341	277,875	354,625	354,625	
	502.0	010	32160	Occupation	46,584	45,000	45,000	45,000	
	502.0	010	32170	Building Permits	80,887	20,000	75,940	75,940	
	502.0	010	32180	Inspection Fees & Permits	39,112	25,000	47,754	47,754	
	502.0	010	32190	Zoning Permits	-	1,000	1,000	1,000	
	502.0	010	33570	Alcohol Beverage Tax	30,311	28,000	30,194	30,194	
	502.0	010	33560	Tobacco Tax	56,704	55,424	57,834	57,834	
	502.0	010	33540	Gasoline Tax	36,869	35,000	35,600	35,600	
	502.0	010	33550	Motor Vehicle Tax	146,204	145,000	134,420	134,420	
	502.0	010	34000	Accounting Dept Revenues	26,400	26,400	26,400	26,400	
	502.0	010	34010	Emergency Medical call services fee	278,874	296,100	276,000	276,000	
	502.0	010	34020	Stormwater compliance fee	108,006	109,000	107,500	107,500	
	508.4	010	34720	Swimming Pool	43,160	40,000	38,000	38,000	
	503.0	010	35100	Total Police Fines & Court Costs	1,144,356	1,077,275	1,033,844	1,033,844	
	502.0	010	34550	Cemetery Lot Sales	38,550	20,000	29,500	29,500	
	502.0	010	36100	Interest on Investments	24,701	20,000	21,310	21,310	
	502.0	010	34710	Mineral Rights & Royalties	26,774	26,753	27,980	27,980	
	502.0	010	39020	Reimbursements	3,751	3,000	800	800	
	502.0	010	39023	OMAG Reimbursements	17,940	20,000	3,060	3,060	
	502.0	010	39010	Misc. - Other & Transfers In	112,452	6,164,670	6,359,316	9,912,099	
	TOTAL GENERAL FUND REVENUES					\$ 8,141,168	\$14,022,497	\$14,435,816	\$17,988,598
PUBLIC WORKS FUND	512.1	056	34300	Water Service	3,264,881	3,102,986	3,615,000	3,795,750	
	512.2	056	34400	Sewer Service	2,145,836	2,334,545	2,158,500	2,381,236	
	502.0	056	31900	Penalties	118,668	110,000	107,400	109,548	
	512.1	056	34310	Water Taps	3,721	2,500	2,500	2,550	
	512.2	056	34410	Sewer Taps	450	750	750	765	
	502.0	056	39000	Interest & Misc. Income	51,631	87,600	40,600	41,412	
	502.0	056	36300	Lease Income	101,381	80,000	104,500	106,590	
	508.3	056	34200	Sanitation Service	2,189,385	2,240,962	2,185,000	2,228,700	
	599.0	056	39005	Storm Debris Clean Up	90,835	-	-	-	
	502.0	056	36100	Transfers In	5,301,848	4,700,000	4,860,642	7,847,642	
	TOTAL PUBLIC WORKS FUND REVENUES					\$13,268,636	\$12,659,343	\$13,074,892	\$16,514,193
CAPITAL IMPROVEMENT FUND	599.0	031	36100	Interest Income	1,998	3,500	2,684	3,500	
	599.0	031	599.0-877	Dedicated Sales Tax (Net)	292,086	405,195	545,856	505,612	
	599.0	031	599.0-825	CDBG	-	-	-	-	
	599.0	031	599.0-933	GO Bond Proceeds	2,520	-	-	-	
	599.0	031	599.0-839	Transfer F/ Public Works Authority	-	-	-	-	
	599.0	031	599.0-810	Miscellaneous revenue	100,000	62,821	-	-	
TOTAL CAPITAL IMPROVEMENT FUND REVENUES					\$ 396,604	\$ 471,516	\$ 548,540	\$ 509,112	

City of Bethany

CITY OF BETHANY REVENUE DETAILS for 2017-2018

Fund Name	Dept	Fund No.	Account No.	Account Title	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
E911 FUND	599.0	022	31122						
	599.0	022	31122	E911 Telephone Tariff	-	6,513	5,867	5,423	
	TOTAL E-911 FUND REVENUES					\$ -	\$ 6,513	\$ 5,867	\$ 5,423
PUBLIC SAFETY FUND	599.0	021	33142	Traffic Safety Grants	33,297	28,745	38,508	32,650	
	599.0	021	33116	CDS Revolving Fund	14,126	-	17,865	-	
	599.0	021	33112	Court Award grants	-	12,000	12,000	12,000	
	599.0	021	33113	DEA Equitable Sharing	71,633	-	-	-	
	599.0	021	36526	Other PD grants/donations	8,195	-	9,956	-	
	599.0	021	33606	Fire Rescue Donations	150	-	-	-	
	599.0	021	34004	JAG Grant awards-BVP	-	-	-	-	
	599.0	021	34003	DHS equipment grant	-	-	-	-	
	599.0	021	33144	Grants to Fire Department	1,117	-	134,419	-	
	599.0	021	39020	Reimbursement-Towing	-	600	600	600	
	599.0	021	32010	Impound Fee	78,542	100,000	61,733	100,000	
	599.0	021	599.0-810	Transfers From Other Funds	-	-	-	-	
	599.0	021	36100	Other Revenue	9,566	-	5,351	-	
	TOTAL PUBLIC SAFETY FUND REVENUES					\$ 216,625	\$ 141,345	\$ 280,432	\$ 145,250
DEBT SERVICE FUND	599.0	040	31111	Current Year Taxes	-	-	-	607,504	
	599.0	040	31112	Prior Year Taxes	-	-	-	29,930	
	599.0	040	36100	Interest Revenue	-	-	28,932	15,000	
	599.0	040	599.0-851	Transfer From Other funds	-	-	-	-	
	599.0	032	22510	Debt Proceeds	-	-	-	-	
TOTAL DEBT SERVICE FUND REVENUES					\$ -	\$ -	\$ 28,932	\$ 652,434	
BETHANY HOSPITAL TRUST	599.0	051	36300	Lease Payments	-	-	-	5,000	
	599.0	051	36310	Other Income	200,000	200,000	200,000	200,000	
	599.0	051	36100	Interest Income	19,480	20,000	35,855	20,000	
	599.0	051	36400	Capital Contributions	-	-	-	-	
	TOTAL BETHANY HOSPITAL TRUST REVENUES					\$ 219,480	\$ 220,000	\$ 235,855	\$ 225,000
BETHANY DEVELOPMENT AUTHORITY	599.0	082	36100	Interest Income	-	-	-	-	
	599.0	082	34741	Bethany Freedom Festival	33,920	15,000	25,000	30,000	
	599.0	082	34742	Bethany Balloon Festival	-	-	-	-	
	599.0	082	39010	Other Income	-	-	-	-	
	599.0	082	599.0-810	Transfers from Other Funds	150,000	200,000	-	125,000	
TOTAL BETHANY DEVELOPMENT AUTHORITY REVENUES					\$ 183,920	\$ 215,000	\$ 25,000	\$ 155,000	
BETHANY JUVENILE JUSTICE FUND	599.0	078	36100	Interest Income	-	-	-	-	
	599.0	078	35101	Juvenile fines and Court Costs	-	40,000	4,000	40,000	
	599.0	078	39010	Other Income	-	-	-	-	
	599.0	078	599.0-810	Transfers from Other Funds	-	-	-	-	
TOTAL JUVENILE JUSTICE FUND REVENUES					\$ -	\$ 40,000	\$ 4,000	\$ 40,000	
BETHANY CEMETERY TRUST	599.0	081	38100	Sale of sites	38,550	20,000	29,500	29,500	
	599.0	081	39010	Other Income	-	-	-	5,000	
	599.0	081	36100	Interest Income	700	-	700	700	
	599.0	081	36500	Donations and Contributions	-	-	-	-	
TOTAL CEMETERY TRUST REVENUES					\$ 39,250	\$ 20,000	\$ 30,200	\$ 35,200	
TOTAL - ALL REVENUE AND RECEIPTS					\$22,465,683	\$27,796,214	\$28,669,533	\$36,270,210	

**PUBLIC SAFETY FUND
SUMMARY OF REVENUES, TRANSFERS AND EXPENDITURES**

EXHIBIT A

PUBLIC SAFETY FUND

	Approved Budget FY2018	Approved Budget FY17B	Requested Budget Mod Number 2	Amended Budget FY18	Comments
Revenue and Transfers Out					
Traffic Safety Grants	\$ 32,650	\$ 28,745	\$ -	\$ 32,650	
CDS Revolving Fund	-	-	-	-	
Court Award grants	12,000	12,000	-	12,000	
DEA Equitable Sharing	-	-	-	-	
Other PD grants/donations	-	-	102,642	102,642	<u>EQUITABLE SHARE, DONATIONS</u>
Fire Rescue Donations	-	-	-	-	
JAG Grant awards-BVP	-	-	-	-	
DHS equipment grant	-	-	-	-	
Grants to Fire Department	-	-	-	-	
Reimbursement-Towing	600	600	-	600	
Impound Fee	100,000	100,000	-	100,000	
Transfers From Other Funds	-	-	-	-	
Other Revenue	-	-	-	-	
Total Revenue and Transfers In	\$ 145,250	\$ 141,345	\$ 102,642	\$ 247,892	
Expenditures and Transfers Out					
Transfers to Other Funds	\$ 32,650	\$ 22,745	\$ -	\$ 32,650	
Fire Department Grant Expenditures	-	-	-	-	
Police Department grant expenditures	12,000	43,000	102,642	114,642	<u>EQUITABLE SHARE, DONATIONS</u>
Expenditures from Impound Fee Account	128,000	100,000	-	128,000	
Other Expenditures	25,000	25,000	-	25,000	
Total Expenditures and Transfers Out	\$ 197,650	\$ 190,745	\$ 102,642	\$ 300,292	
Net Fund Change	\$ (52,400)		\$ -	\$ (52,400)	

City of Bethany
EXPENDITURES DETAILED

GENERAL FUND DEPARTMENTAL SUMMARY	Department	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	Management and General Services	\$ 595,274	\$ 965,570	\$ 807,634	\$ 1,320,679	
	Finance	265,395	357,941	305,245	403,130	
	Legal and Municipal Court	438,776	616,179	497,108	687,923	
	Engineering Services	149,724	146,340	151,084	174,341	
	Police Department	3,838,179	3,965,943	3,717,087	4,303,606	
	Fire Department	2,111,548	2,410,470	2,359,952	2,505,043	
	Community Development	539,479	306,872	352,709	547,456	
	Public Works	673,331	857,825	680,739	1,424,668	Proposed new stand alone department-formerly PWA
	Parks and Culture Department	571,032	758,865	559,460	1,401,314	Splash Pad and 1 major Park Set/or 4 major Park Sets
Non-Departmental	-	405,000	120,000	480,000	City code re-write & contingencies (TAB 20)	
Total General Fund Expenditures	\$ 9,182,738	\$ 10,791,005	\$ 9,551,018	\$ 13,248,159		
Transfers To Other Funds						
Sales Tax Transfer to BPWA	\$ 3,989,310	\$ 4,700,000	\$ 4,860,642	\$ 4,860,642		
Other Transfers	180,000	-	-	127,400		
Total Transfer To Other Funds	4,169,310	4,700,000	4,860,642	4,988,042		
Total Expenditures and Transfers	\$ 13,352,048	\$ 15,491,005	\$ 14,411,660	\$ 18,236,201		

City of Bethany
EXPENDITURES DETAILED

GENERAL FUND DEPARTMENTAL DETAIL	Expense Class	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	100 Salaries	\$ 5,140,031	\$ 5,833,269	\$ 5,404,314	\$ 6,774,641	
	101 Allowances	28,833	33,000	36,576	38,400	
	102 FICA & Medicare	308,956	374,683	410,410	442,583	
	103 Retirement	704,758	814,784	765,396	963,085	
	104 Insurance - Employee	837,950	955,601	865,830	1,091,179	
	105 Membership, Travel & Training	86,906	126,200	141,650	121,700	
	106 Overtime	251,169	233,004	224,685	219,371	
	Total 100 Personal Service	\$ 7,358,602	\$ 8,370,541	\$ 7,848,862	\$ 9,650,960	
	210 Office Supplies	\$ 72,920	\$ 89,000	\$ 77,640	\$ 75,300	
211 Janitor Supplies	8,578	11,075	8,000	9,600		
212 Maintenance Supplies	151,116	214,300	198,429	233,800		
213 Fuel & Lubricants	85,490	113,500	65,525	84,616		
214 Small Tools	309	1,000	1,000	2,000		
215 Chemicals	7,131	15,250	2,700	10,200		
Total 200 Materials & Supplies	\$ 325,544	\$ 444,125	\$ 353,294	\$ 415,516		
340 Professional Services	\$ 308,061	\$ 143,500	\$ 136,800	\$ 254,300	Includes \$110,000 for Code re-write	
341 Utilities	233,701	255,380	225,843	233,980		
342 Maintenance Contractual	472,893	645,836	574,604	644,000	Includes \$19,000 for OKC radio agreement.	
342.1 Vehicle Repair	62,353	85,263	64,139	70,963		
343 Insurance - Property	103,837	93,880	59,759	57,440		
344 Refunds & Public Transportation Service	705	600	5,967	162,600	Public Transportation bid with 2% annual COLA	
Total 300 Services & Charges	\$ 1,181,549	\$ 1,224,459	\$ 1,067,111	\$ 1,423,283		
401 Office Equipment	31,706	55,000	34,000	47,500		
402 Motor Vehicles & Machinery	81,936	37,000	35,895	484,000		
403 Other Equipment	23,813	84,230	39,000	323,400		
404 Projects	28,563	68,900	21,356	423,500		
Total 400 Capital Expenditures	\$ 166,019	\$ 245,130	\$ 130,251	\$ 1,278,400		
501 Operating Contingency	-	100,000	-	100,000		
502 Litigation Contingency	-	150,000	-	150,000		
503 Storm Recovery Contingency	-	150,000	120,000	150,000		
505 Emergency Line Repair Contingency	-	75,000	-	50,000		
504 Compensated Absence Contingency	-	-	-	-		
Total 500 Contingency	\$ -	\$ 505,000	\$ 120,000	\$ 480,000		
Total Expenditures	\$ 9,031,714	\$ 10,789,255	\$ 9,519,518	\$ 13,248,159		

City of Bethany
EXPENDITURES DETAILED

PUBLIC WORKS FUND	Expenditure Classification	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	100 Salaries	\$ 1,446,287	\$ 1,612,801	\$ 1,590,595	\$ 1,434,581	
101 Allowances	3,850	4,080	4,080	2,191		
102 FICA & Medicare	106,066	128,491	126,602	114,957		
103 Retirement	234,496	262,858	275,976	235,174		
104 Insurance - Employee	385,131	481,546	483,195	376,511		
105 Membership, Travel & Training	5,145	9,050	9,050	9,100		
106 Overtime	62,890	52,250	52,250	54,500		
210 Office Supplies	64,363	52,000	46,486	47,750		
211 Janitor Supplies	838	2,750	930	2,250		
212 Maintenance Supplies	129,702	263,746	161,276	316,748		
213 Fuel & Lubricants	48,881	126,500	69,005	138,500		
214 Small Tools	568	3,000	3,000	4,000		
215 Chemicals	319,513	412,000	354,816	412,000		
340 Professional Services	115,435	96,962	562,215	101,462		
341 Utilities	544,770	259,000	253,000	259,000		
342 Maintenance Contractual	619,180	863,817	800,367	857,642		
342.1 Vehicle Repair	-	59,000	38,126	44,500		
343 Insurance - Property	65,230	70,000	148,056	112,600		
344 Refunds	64,710	26,399	26,399	26,399		
401 Office Equipment	-	-	-	2,500		
402 Motor Vehicles & Machinery	11,723	225,000	200,000	689,000		
403 Other Equipment	8,987	35,000	30,000	437,500		
404 Projects	121,827	355,000	155,000	3,633,000		
501 Operating Contingency	286,622	150,000	50,000	150,000		
502 Litigation Contingency	-	250,000	250,000	250,000		
503 Storm Recovery Contingency	-	300,000	-	225,000		
505 Emergency Line Repair Contingency	-	200,000	-	175,000		
504 Compensated Absence Contingency	-	5,000	-	5,000		
Total Expenditures	\$ 4,646,215	\$ 6,306,250	\$ 5,690,424	\$ 10,116,866		
Transfers	-	3,274,654	2,672,201	5,520,164		
Total Expenditures	\$ 4,646,215	\$ 9,580,904	\$ 8,362,625	\$ 15,637,030		

City of Bethany
EXPENDITURES DETAILED

CAPITAL IMPROVEMENT FUND		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	Street Overlays and Sidewalks	\$ 131,326	\$ 400,000	\$ 150,000	\$ 309,000	
	Grants Matching Project Costs	5,650	150,000	-	50,000	CDBG and other
	Street Projects	-	400,000	-	300,000	
	Contingency for Preliminary engineering	-	15,000	-	-	
	Downtown Parking Lot Improvements	-	75,000	-	-	
	Fire Department Equipment	1,255,988	-	682,939	-	
	IT Project	-	-	-	50,000	
	Playground Equipment	-	30,000	-	30,000	
Total Estimated Project Costs	\$ 1,392,964	\$ 1,070,000	\$ 832,939	\$ 739,000		

E 911 FUND		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	911 Service Charges	\$ 4,859	\$ 6,513	\$ 5,867	\$ -	Trf to GF - Police Dept 911 Service
	Total Expenditures	\$ 4,859	\$ 6,513	\$ 5,867	\$ -	

PUBLIC SAFETY FUND		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	Transfers to Other Funds	\$ 22,745	\$ 22,745	\$ 22,745	\$ 32,650	
	Fire Department Grant Expenditures	-	-	124,429	-	
	Police Department grant expenditures	84,363	43,000	89,265	12,000	
	Expenditures from Impound Fee Account	68,479	100,000	174,430	128,000	
	Other Expenditures	968	25,000	600	25,000	
Total Expenditures and Transfers Out	\$ 176,555	\$ 190,745	\$ 411,469	\$ 197,650		

PARKS AND STREETS CAPITAL IMPROVEMENT FUND		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	CE Mendenhall Park Project	\$ -	\$ -	\$ -	\$ -	
	Street Landscape Projects	-	-	-	20,000	
	Centennial Mural Project	-	-	-	-	
	Park Improvements	-	36,800	-	-	
	W Taylor Eldon Lyon Park Memorial	-	-	-	15,000	
		-	-	-	-	
		-	-	-	-	
	Total Estimated Project Costs	\$ -	\$ 36,800	\$ -	\$ 35,000	

City of Bethany
EXPENDITURES DETAILED

DEBT SERVICE FUND		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	Current Year Retirements	\$ -	\$ -	\$ -	\$ 409,000	
	Interest Payments on Bonds	-	-	-	175,858	
	Amt to Repay debt	-	-	-	-	
	Fiscal Agent Fees	-	-	-	400	
	Total Expenditures	\$ -	\$ -	\$ -	\$ 585,258	

BETHANY HOSPITAL TRUST		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	Other Expenditures	\$ 59,917	\$ -	\$ 22,455	\$ -	
	Capital Improvements	-	200,000	22,275	-	
	Transfer to Other Funds	-	-	-	-	
	Depreciation Expense	224,126	-	-	-	
	Total Expenditures	\$ 284,043	\$ 200,000	\$ 44,730	\$ -	

City of Bethany
EXPENDITURES DETAILED

BETHANY DEVELOPMENT AUTHORITY (BDA)		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	100 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
101 Allowances	-	-	-	-	-	
102 FICA & Medicare	-	-	-	-	-	
103 Retirement	-	-	-	-	-	
104 Insurance - Employee	-	-	-	-	-	
105 Membership, Travel & Training	184	1,500	-	-	-	
210 Office Supplies	-	2,000	-	-	-	
212 Maintenance Supplies	-	-	-	-	-	
340 Professional Services	14,220	64,800	-	-	-	
342 Maintenance Contractual	-	-	-	-	-	
347 Economic Development Grants	24,463	60,000	43,000	31,605		
348 Advertising and Promotion	1,225	30,000	1,100	-		
351 Bethany Freedom Festival	55,138	60,000	25,000	20,000		
401 Office Equipment	-	-	-	-	-	
404 Projects	-	-	-	65,000	Trf to Parks & Streets CIF for COB signage	
Total Expenditures	\$ 95,230	\$ 218,300	\$ 69,100	\$ 116,605		
BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)		Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18	Comments
	100 Salaries	\$ -	\$ -	\$ -	\$ -	New authority approved by Council 4/18/2017
104 Insurance - Employee	-	-	-	-	-	
105 Membership, Travel & Training	-	-	-	-	2,000	
210 Office Supplies	-	-	-	-	1,000	
212 Maintenance Supplies	-	-	-	-	-	
340 Professional Services	-	-	-	-	-	
342 Maintenance Contractual	-	-	-	-	-	
347 Economic Development Agreements	-	-	-	-	20,000	Chamber of Commerce
348 Advertising and Promotion	-	-	-	-	3,000	
351 Bethany Freedom Festival	-	-	-	-	-	
401 Office Equipment	-	-	-	-	-	
404 Projects	-	-	-	-	120,000	
500 Contingency	-	-	-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 146,000	

City of Bethany
EXPENDITURES DETAILED

BETHANY JUVENILE JUSTICE FUND		Actual	Approved	Year-End	Budget	Comments	
		FY16A	Budget FY17B	Estimate FY17E	FY18		
	100 Salaries	\$ -	\$ 19,500	\$ 19,500	\$ 19,500		
	102 FICA & Medicare	-	1,492	1,492	1,492		
	103 Retirement	-	-	-	-		
	104 Insurance - Employee	-	120	4,881	120		
	105 Membership, Travel & Training	-	-	-	-		
	106 Overtime	-	-	-	-		
	210 Office Supplies	-	250	250	250		
	212 Maintenance Supplies	-	250	250	250		
	340 Professional Services	-	5,000	5,000	5,000		
	341 Utilities	-	200	200	200		
	342 Maintenance Contractual	-	-	-	-		
	910 Transfer to General Fund	10,000	10,000	10,000	10,000		
	Total Expenditures	\$ 10,000	\$ 36,812	\$ 41,573	\$ 36,812		
BETHANY CEMETERY TRUST		Actual	Approved	Year-End	Budget	Comments	
			Budget	Estimate			
		Other Expenditures	\$ -	\$ -	\$ -	\$ -	
		Capital Improvements & Renovation	-	135,709	400	150,000	
		Transfer to Other Funds	39,250	20,000	21,700	-	TFR to Gen Fund for upkeep costs.
		Depreciation Expense	-	-	-	-	
	Total Expenditures	\$ 39,250	\$ 155,709	\$ 22,100	\$ 150,000		
City of Bethany - Expenditures & Transfers		\$ 20,001,165	\$ 26,986,788	\$ 24,202,063	\$ 35,148,298		

City of Bethany

GENERAL FUND
FINANCIAL SUMMARY

GENERAL FUND

	Actual FY16A	Budget FY17B	Estimate FY17E	Budget FY18
Revenues				
Carryover From Previous Year	\$ 5,050,649	\$ 4,110,641	\$ 5,010,641	\$ 5,066,297
Total Operating Revenue	8,141,168	7,920,827	8,187,175	8,201,499
Sales Tax Transfer From Public Works	3,082,294	3,873,375	4,010,029	4,010,029
Operating Transfer From Public Works	1,900,100	2,200,000	2,200,000	4,971,519
Transfers From Other Funds	37,455	41,295	38,611	805,550
Revenue Available for Appropriation	\$ 18,211,665	\$ 18,146,138	\$ 19,446,457	\$ 23,054,895
Expenditures				
Maintenance and Operations	\$ 8,865,695	\$ 10,034,125	\$ 9,269,267	\$ 11,489,759
Capital Expenditures	166,019	245,130	130,251	1,278,400
Contingency	-	505,000	120,000	480,000
Transfer Sales Tax to Public Works	3,989,310	4,700,000	4,860,642	4,860,642
Transfer To Other Funds	180,000	-	-	127,400
Total Expenditures and Transfers	\$ 13,201,024	\$ 15,484,255	\$ 14,380,160	\$ 18,236,201
FB Carryover to Next Fiscal Year	\$ 5,010,641	\$ 2,661,883	\$ 5,066,297	\$ 4,818,694

City of Bethany

**PUBLIC WORKS FUND
FINANCIAL SUMMARY**

PUBLIC WORKS FUND FINANCIAL SUMMARY

	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18
Revenue				
Carryover From Previous Year	\$ 16,681,205	\$ 17,075,459	\$ 17,075,459	\$ 16,434,240
Total Operating Revenue	7,966,788	7,959,343	8,214,250	8,666,551
Other Capital Transfers	-	-	-	2,987,000
Transfer Sales Tax From General Fund	<u>3,989,307</u>	<u>4,700,000</u>	<u>4,860,642</u>	<u>4,860,642</u>
Revenue Available for Appropriation	<u>\$ 28,637,300</u>	<u>\$ 29,734,802</u>	<u>\$ 30,150,351</u>	<u>\$ 32,948,433</u>
Maintenance and Operations Expenditures	5,225,823	5,842,250	5,005,424	4,549,866
Capital Expenditures	142,537	615,000	385,000	3,803,669
Contingency	-	755,000	250,000	805,000
Debt Service on OWRB Series 2012	-	417,380	417,380	345,000
Debt Service on OWRB Series 2013	52,166	666,481	664,898	415,000
Debt Service on OWRB SRF CW Loan	623,917	350,148	350,148	236,098
Operating Transfer to General Fund	1,900,100	2,200,000	2,200,000	2,200,000
As a percent of Water Revenue	58.20%	70.90%	60.86%	121.95%
Transfer Sales Tax to General Fund	3,082,294	3,873,375	4,010,029	3,873,375
Transfer Sales Tax to CIP Fund	<u>535,004</u>	<u>405,120</u>	<u>433,232</u>	<u>405,120</u>
Total Expenditures and Transfers	<u>11,561,841</u>	<u>15,124,754</u>	<u>13,716,111</u>	<u>15,637,030</u>
FB Carryover to Next Fiscal Year	<u>\$ 17,075,459</u>	<u>\$ 14,610,048</u>	<u>\$ 16,434,240</u>	<u>\$ 17,311,402</u>

City of Bethany

**CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY**

CAPITAL IMPROVEMENT FUND

	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18
Revenues:				
Carryover From Previous Year	\$ 2,011,207	\$ 1,014,847	\$ 1,014,847	\$ 726,662
Total Operating Revenue	104,518	66,321	2,684	-
Less Blue Goose Reserve	-	-	(6,470)	-
Transfer in Sales Tax	<u>292,086</u>	<u>471,516</u>	<u>548,540</u>	<u>509,112</u>
Revenue Available for Appropriation	<u>\$ 2,407,811</u>	<u>\$ 1,552,684</u>	<u>\$ 1,559,601</u>	<u>\$ 1,235,774</u>
Expenditures:				
Maintenance and Operations Expenditures	-	-	-	-
Capital Expenditures	1,392,964	1,070,000	832,939	739,000
Contingency	-	-	-	-
Transfers Out:				
Transfer to General Fund	-	-	-	-
Transfer to BEDA	-	-	-	-
Transfer to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers	<u>1,392,964</u>	<u>1,070,000</u>	<u>832,939</u>	<u>739,000</u>
FB Carryover to Next Fiscal Year	<u>\$ 1,014,847</u>	<u>\$ 482,684</u>	<u>\$ 726,662</u>	<u>\$ 496,774</u>

City of Bethany

**BETHANY DEVELOPMENT AUTHORITY (BDA)
FINANCIAL SUMMARY**

BETHANY DEVELOPMENT AUTHORITY (BDA)

	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18
Revenues:				
Carryover From Previous Year	\$ 415,747	\$ 525,751	\$ 525,751	\$ 481,651
Total Operating Revenue	25,234	30,000	25,000	-
Other Capital Transfers	-	-	-	-
Transfer From General Fund	<u>180,000</u>	<u>185,000</u>	<u>-</u>	<u>64,500</u>
Revenue Available for Appropriation	<u>\$ 620,981</u>	<u>\$ 740,751</u>	<u>\$ 550,751</u>	<u>\$ 546,151</u>
Expenditures:				
Maintenance and Operations Expenditures	95,230	218,300	69,100	51,605
Capital Expenditures	-	-	-	-
Contingency	-	-	-	-
Transfers Out:				
Transfer to General Fund	-	-	-	-
Transfer to BEDA	-	-	-	135,684
Transfer to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,000</u>
Total Expenditures and Transfers	<u>95,230</u>	<u>218,300</u>	<u>69,100</u>	<u>252,289</u>
FB Carryover to Next Fiscal Year	<u>\$ 525,751</u>	<u>\$ 522,451</u>	<u>\$ 481,651</u>	<u>\$ 293,862</u>

City of Bethany

**BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)
FINANCIAL SUMMARY**

BETHANY ECONOMIC DEVELOPMENT AUTHORITY (BEDA)

	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18
Revenues:				
Carryover From Previous Year	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-	-
Other Capital Transfers	-	-	-	62,900
Transfer From Bethany Development Authority	-	-	-	135,684
Revenue Available for Appropriation	\$ -	\$ -	\$ -	\$ 198,584
Expenditures:				
Maintenance and Operations Expenditures	-	-	-	26,000
Capital Expenditures	-	-	-	120,000
Contingency	-	-	-	-
Transfers Out:				
Transfer to General Fund	-	-	-	-
Transfer to BDA	-	-	-	-
Transfer to Other Funds	-	-	-	-
Total Expenditures and Transfers	-	-	-	146,000
FB Carryover to Next Fiscal Year	\$ -	\$ -	\$ -	\$ 52,584

City of Bethany

**BETHANY LIBRARY PROJECT
FINANCIAL SUMMARY**

BETHANY LIBRARY PROJECT

	Actual FY16A	Approved Budget FY17B	Year-End Estimate FY17E	Budget FY18
Revenues:				
Carryover From Previous Year	\$ 104,809	\$ 8,253,130	\$ 8,253,130	\$ 8,253,130
Bond Sales Net Proceeds	8,180,000	-	-	-
Interest and Other Receipts	214,674	22,036	-	23,000
Transfer From Metro Library System	-	629,277	629,277	-
Revenue Available for Appropriation	<u>\$ 8,499,483</u>	<u>\$ 8,904,443</u>	<u>\$ 8,882,407</u>	<u>\$ 8,276,130</u>
Expenditures:				
Maintenance and Operations Expenditures	160,438	288,421	65,000	62,983
Capital Expenditures	85,916	8,685,599	740,000	7,859,683
Contingency	-	319,954	-	319,954
Transfers Out:				
Transfer to General Fund	-	-	-	-
Transfer to BDA	-	-	-	-
Transfer to Other Funds	-	-	-	-
Total Expenditures and Transfers	<u>246,353</u>	<u>9,293,974</u>	<u>805,000</u>	<u>8,242,621</u>
FB Carryover to Next Fiscal Year	<u>\$ 8,253,130</u>	<u>\$ 25,873</u>	<u>\$ 8,077,407</u>	<u>\$ 33,509</u>

City of Bethany

CAPITAL IMPROVEMENTS and EQUIPMENT BUDGET REQUESTS

DEPT	DESCRIPTION	TYPE	PRIORITY	PROJECTED CAPITAL COSTS					JUSTIFICATION and/or COMMENTS	
				2016-17	2017-18	2018-19	2019-20	2020-2021		2021-2022
MANAGEMENT & ADMINISTRATION	ADMINISTRATION:			-	-	-	-	-	-	
	Office & Computer Equipment	Replace	Desirable	-	\$ 10,000	-	-	-	-	Replace aging equipment.
	ADA Accessibility Retro-fit & Elevator	Upgrade	Necessary	-	215,000	15,000	15,000	15,000	-	Outside doors needs replaced, elevator, etc.
					-	-	-	-	-	
					-	-	-	-	-	
	Total - Management & Administration			-	225,000	15,000	15,000	15,000	-	
FINANCE	Finance:			-	-	-	-	-	-	
	Carpeting/Flooring for first floor offices	Replace	Desirable	-	20,000	20,000	-	-	-	2 year plan to replace 1st floor office carpeting.
	Renovate Customer Service Area	Replace	Desirable	-	15,000	10,000	-	-	-	To address space and safety issues.
	(2) Through Glass Speakers	Upgrade	Desirable	-	2,500	-	-	-	-	Enable Customer Service reps to hear customers.
	Computer Upgrade	New	Desirable	2,500	-	-	-	-	-	Docking lap-top for Director.
	Total - Finance			2,500	37,500	30,000	-	-	-	
MUNICIPAL COURT	Front Counter Restructure	Upgrade	Necessary	-	20,000	-	-	-	-	Sound & space problem with new technology.
	Court Room WoodWork/Benches/Chairs	Replace	Necessary	-	20,000	-	-	-	-	Must be professionally done.
	Flooring	Replace	Necessary	-	15,000	-	-	-	-	All carpeted areas.
	Office & Computer Equipment	Replace	Necessary	-	25,000	-	-	-	-	Updated technology for all staff computers.
	Break room	Upgrade	Desirable	-	-	10,000	-	-	-	Use box storage room once emptied.
	Marshall Vehicle	Replace	Necessary	-	-	-	30,000	-	-	Replace 2013 Tahoe
		Total - Municipal Court			-	80,000	10,000	30,000	-	-
POLICE DEPARTMENT	Police Department:			-	-	-	-	-	-	
	Police cars (3)	Replace	Necessary	90,000	92,000	122,000	122,000	93,000	93,000	Contingent on impound release fees received.
	Tasers	Replace	Necessary	10,400	10,400	-	-	-	-	2nd & 3rd year of 3 year replacement plan.
	Spillman RMS Server Replacement	Replace	Necessary	-	-	-	-	-	40,000	Replace at end of service life
	Tactical Equipment for 2 SWAT Officers	New	Desirable	-	11,000	-	-	-	-	Night vision, Gas masks, Ballistic shield.
	Portable Radio Replacements	Replace	Necessary	-	36,000	36,000	36,000	-	-	3 year replacement plan.
	Heat pump/Air conditioner	Replace	Deferrable	-	20,000	20,000	20,000	20,000	20,000	Contingency funding for unit failures.
	Internal Email Server	Replace	Desirable	16,000	-	-	-	-	-	Completed
	Live Scan Fingerprint System	New	Desirable	20,000	-	-	-	-	-	Completed
	Total -			136,400	169,400	178,000	178,000	113,000	153,000	
FIRE DEPARTMENT	Fire Department:			-	-	-	-	-	-	
	Extractor/Dryer for Bunker Gear Cleaning	New	Desirable	-	17,500	-	-	-	-	Reduce potential F.F. contamination.
	Station remodel - Concrete Rear Ramp	Replace	Necessary	-	-	-	47,500	-	-	Damages require attention.
	Fire Hose	New	Necessary	7,500	-	-	-	-	-	Required for reserve stock.
	Brush Pumper	Replace	Necessary	-	-	120,000	-	-	-	Older Unit needsw replaced.
	Station remodel - Concrete Front Ramp	Replace	Urgent	-	42,500	-	-	-	-	Damages require attention.
	Retrofit Rescue 1	Upgrade	Statutory	-	22,000	-	-	-	-	Paint, body work, repairs, graphics.
	Vehicle for Deputy Chief	Replace	Necessary	-	45,000	-	-	-	-	Replace aged vehicle.
	Glass Replacement	Replace	Urgent	-	10,000	-	-	-	-	Immediate safety concern.
	Plymo-Vent System	Upgrade	Necessary	-	11,000	-	-	-	-	System requires major repairs.
	Fire station expansion	Upgrade	Desirable	-	-	-	750,000	-	-	Double square footage of living/office space.
	Fire Station remodel-windows, lighting	Replace	Urgent	50,000	-	-	-	-	-	Extent of damage requires immediate attention.
Radio Replacement	New	Urgent	-	-	50,000	-	-	-	Antiquated system must be replaced.	
	Total -			57,500	148,000	170,000	797,500	-	-	
PLANNING & DEVELOPMENT	Community Development:			-	-	-	-	-	-	
	Office & Computer Equipment	Replace	Desirable	-	5,000	-	-	-	-	Replace aging office equipment.
	Motor Vehicles			-	-	-	-	-	-	
	Other Equipment			-	-	-	-	-	-	
	Projects			-	-	-	-	-	-	
	Community Development Equipment			-	-	-	-	-	-	
	CDBG/ODOT Projects - Sidewalks	New	Upgrade	-	41,000	-	-	-	-	Bethany share of grant cost.
	Total -			-	46,000	-	-	-	-	

City of Bethany

CAPITAL IMPROVEMENTS and EQUIPMENT BUDGET REQUESTS

DEPT	DESCRIPTION	TYPE	PRIORITY	PROJECTED CAPITAL COSTS					JUSTIFICATION and/or COMMENTS	
				2016-17	2017-18	2018-19	2019-20	2020-2021		2021-2022
BETHANY PUBLIC WORKS	Bethany Public Works:									
	010 General Fund - PW Admin									
	Office & Computer Equipment	Replace	Desirable	-	5,000	-	-	-	-	Replace aging office equipment.
	Total -			-	5,000	-	-	-	-	
	010 General Fund - PW Streets									
	Office & Computer Equipment									
	1 Mile Mill and Overlay (Funded under CIP Fund Below)	Upgrade	Desirable	-	-	500,000	500,000	500,000	500,000	To re-new road surfaces throughout Bethany.
	Drainage Remediation Program	New	Desirable	-	-	-	-	3,000,000	-	Major project to address storm drainage after study.
Storm Water Maintenance Program	Replace	Desirable	-	230,000	-	-	-	-	Needed to maintain streets and storm water system.	
3 Cubic Yard Sand Spreader	New	Desirable	7,500	-	-	-	-	-	Small sander for Unit #664. Unit has plow, no sander.	
Total -			7,500	230,000	500,000	500,000	3,500,000	500,000		
PARKS & CULTURE DEPARTMENT	010 General Fund - PW Parks									
	500 Gallon Chemical Sprayer	Replace	Desirable	-	7,500	-	-	-	-	Needed for herbicide application.
	Tractor	Replace	Necessary	-	20,000	-	20,000	-	-	To replace Unit \$552 found to be too costly to repair.
	Commercial Riding Mower/Bagger	New	Desirable	-	15,000	15,000	15,000	-	15,000	Needed to properly take care of the City parks.
	Splash Pad	New	Desirable	-	120,000	-	-	-	-	Improve City image. Part of Plan 2030 activities.
	Playground Equipment	Upgrade	Desirable	-	100,000	100,000	100,000	75,000	50,000	Playground upgrades for various City parks.
	3/4 Ton Crew Cab Pick Up	Replace	Desirable	-	40,000	-	-	-	-	Replace Unit #558.
	(2) 96" Flail Mowers	Replace	Desirable	-	20,000	-	-	-	-	Most large open areas are mowed with flail mowers
	1/2 Ton Pickup	New	Desirable	50,000	-	25,000	-	25,000	-	Trucks to replace aging fleet.
	Dump Truck	New	Desirable	-	-	-	-	75,000	-	Replace current unit.
	Replace Holiday Lights	New	Desirable	-	15,000	10,000	-	10,000	-	Needed to expand Christmas display .
Total -			50,000	337,500	150,000	135,000	185,000	65,000		
BETHANY PUBLIC WORKS AUTHORITY	056 PWA - Finance									
	Speaker System for Customer Service (2)	New	Desirable	-	2,500	-	-	-	-	Enable Customer Service reps to hear customers.
	1/2 Ton Pickup for Meter Readers	Replace	Necessary	-	22,000	-	-	-	-	Current vehicle is worn out & unreliable.
	Total -			-	24,500	-	-	-	-	
	056 PWA - Admin									
	Upgrade Public Works Facility	Upgrade	Necessary	-	-	-	300,000	-	-	Facility upgrades for function & Appearance of Yard
	Total -			-	-	-	300,000	-	-	
	056 PWA - Fleet Maint									
	Fuel Tracking System	Replace	Necessary	-	-	-	-	-	-	Old system will be repaired
	Two Post Vehicle Lift - Upgrade	Upgrade	Desirable	-	7,500	-	-	-	-	Old lift has a leak. Two post system is much safer.
	Total -			-	7,500	-	-	-	-	
	056 PWA - Sanitation									
	Sanitation Truck w/2r Kick Bar etc.	Replace	Deferrable	175,000	-	196,000	-	196,000	-	Replace Unit #999 and others.
	5 - Rear Tipper to Convert Trucks	New	Deferrable	-	70,000	-	-	-	-	Needed to modernize Sanitation collections
	Sanitation Truck Single Axle 26yd (2)	New	Desirable	-	580,000	-	-	300,000	-	Sideloaders to modernize sanitation fleet.
	Front Loader 26 Yards	New	Desirable	-	-	-	290,000	-	-	Front Loader to modernize fleet.
	Trash Carts	New	Desirable	-	596,000	-	-	-	-	Needed to modernize Sanitation collections
	Front Load Dumpsters	New	Desirable	-	-	-	-	-	-	Replace current dumpsters for new system.
	Grapple Truck	New	Desirable	-	-	200,000	-	-	-	Truck to facilitate additional big trash pick up.
	Total -			175,000	1,246,000	396,000	290,000	496,000	-	
	056 PWA - Water Utility									
	Booster Pump	Replace	Desirable	-	110,000	-	-	-	-	-
	Dump Truck	New	Necessary	-	65,000	-	-	-	75,000	Need a heavier duty dump truck to meet City needs.
1/2 Ton Pickup	Replace	Necessary	-	22,000	-	25,000	-	-	Replace on-call truck.	
1/2 Ton Pickup	Replace	Necessary	-	-	25,000	-	-	-	Relace older unit at end of useful life.	
Booster Tank Repair	New	Urgent	-	100,000	-	-	-	-	Tank dome must be repaired	
Back-Up Backwash Pump	New	Necessary	-	-	30,000	-	-	-	We do not have a spare & has long order lead time.	
Filter #3 Repair/Structural Assessmt	Replace	Urgent	-	75,000	-	-	-	-	Filter #3 needs to be repaired/Possible structural damage	
Filter Media Replacement	Replace	Necessary	-	-	150,000	-	-	-	10 year old media needs replacement for effectiveness	
Booster Pump Butterfly Valve	Replace	Desirable	-	30,000	-	-	-	-	We do not have a spare & has long order lead time.	
Automated Meter Reading System	Upgrade	Desirable	-	-	540,000	540,000	-	-	Upgrade reading system to current standards.	
SCADA System Upgrades	Upgrade	Necessary	-	-	-	120,000	-	100,000	Needs upgrade from Windows XP.	
Metal Building 20X30	New	Desirable	-	50,000	-	-	-	-	To store parts & pumps above flood plain.	
Total -			-	452,000	745,000	685,000	-	175,000		

City of Bethany

CAPITAL IMPROVEMENTS and EQUIPMENT BUDGET REQUESTS

DEPT	DESCRIPTION	TYPE	PRIORITY	PROJECTED CAPITAL COSTS					JUSTIFICATION and/or COMMENTS	
				2016-17	2017-18	2018-19	2019-20	2020-2021		2021-2022
BETHANY PUBLIC WORKS AUTHORITY	056 PWA - Sewer Utility			-	-	-	-	-	-	
	Drying Bed for Sewer Grease	New	Desirable	-	10,000	-	-	-	-	
	Excavator - small	Replace	Necessary	-	-	-	35,000	-	-	Replace current unit with 10 yrs service.
	Auxilliary Power Trf Switch	New	Necessary	-	5,000	-	-	-	-	Needed to hook up trailer mounted generator quickly.
	Lift Station 50th & McMillian	Replace	Necessary	-	30,000	-	-	-	-	Aged equipment shpuld be replaced for public health.
	Sanitary Sewer Improvements West Side Interceptor	Upgrade	Urgent	-	2,681,000	-	-	-	-	McMillian Interceptor for City West side.
	Sewer Improvements - 48th & Central, Other	Replace	Necessary	-	306,000	-	-	-	-	
	75 HP Pump - McMillian lift station			-	-	35,000	-	-	-	Old pump at end of useful life.
	Total -			-	3,032,000	35,000	35,000	-	-	
CAPITAL IMPROVEMENT FUND	031 Capital Improvement Fund			-	-	-	-	-	-	
	Sidewalks	New	Desirable	-	309,000	-	-	-	-	Plan 2030 activity
	Project Grants Matching	New	Desirable	-	50,000	-	-	-	-	Plan 2030 activity
	Street Projects (Under Street Department)	Upgrade	Desirable	-	300,000	-	-	-	-	Begin the renewal of road surfaces in Bethany.
	Automated Meter Reading System	Upgrade	Desirable	-	-	540,000	540,000	-	-	Upgrade reading system to current standards.
	IT Project	Upgrade	Desirable	-	50,000	-	-	-	-	Add server and develop com link between buildings.
	Downtown Parking Lot Improvements	Upgrade	Desirable	70,000	-	-	-	-	-	Plan 2030 activity
Playground Equipment	Replace	Desirable	-	30,000	-	-	-	-	Plan 2030 activity	
	Total -			70,000	739,000	540,000	540,000	-	-	
GO BOND	GO Bond Revenue			-	-	-	-	-	-	
	Series 2016 Library Project			-	8,180,000	-	-	-	-	Construction of new library facility.
BEDA	086 Bethany Economic Development Authority			-	-	-	-	-	-	
	Bethany Entrance Signage	Replace	Desirable	-	50,000	-	-	-	-	Improve City image.
	Special Projects	New	Desirable	-	120,000	-	-	-	-	
	Banners & directional signage	New	Desirable	-	15,000	-	-	-	-	
	Total -			-	185,000	-	-	-	-	
Parks/Streets CIP Fund	039 Parks/Streets CIP Fund			-	-	-	-	-	-	
	Enhance Park Entrances	Upgrade	Desirable	-	15,000	-	-	-	-	Plan 2030 activity
	Street Landscape Projects	Upgrade	Desirable	-	20,000	-	-	-	-	Plan 2030 activity
	Total -			-	35,000	-	-	-	-	
CEMETERY TRUST	081 Cemetery Trust Fund			-	-	-	-	-	-	
	2018 Cemetery Restoration Project	Restore	Desirable	-	150,000	-	-	-	-	Improve City image. Part of Plan 2030 activities.
	Total -			-	150,000	-	-	-	-	
TOTALS ALL BY YEAR				\$ 498,900	\$ 15,329,400	\$ 2,769,000	\$ 3,505,500	\$ 4,309,000	\$ 893,000	

City of Bethany

CAPITAL IMPROVEMENTS and EQUIPMENT BUDGET REQUESTS

DEPT	DESCRIPTION	TYPE	PRIORITY	PROJECTED CAPITAL COSTS						JUSTIFICATION and/or COMMENTS
				2016-17	2017-18	2018-19	2019-20	2020-2021	2021-2022	
MANAGEMENT & ADMINISTRATION	ADMINISTRATION:			-	-	-	-	-	-	
	Office & Computer Equipment	Replace	Desirable	-	\$ 10,000	-	-	-	-	Replace aging equipment.
	ADA Accessibility Retro-fit & Elevator	Upgrade	Necessary	-	215,000	15,000	15,000	15,000	-	Outside doors needs replaced, elevator, etc.
				-	-	-	-	-	-	
				-	-	-	-	-	-	
				-	-	-	-	-	-	
	Total - Management & Administration			-	225,000	15,000	15,000	15,000	-	
FINANCE	Finance:			-	-	-	-	-	-	
	Carpeting/Flooring for first floor offices	Replace	Desirable	-	20,000	20,000	-	-	-	2 year plan to replace 1st floor office carpeting.
	Renovate Customer Service Area	Replace	Desirable	-	15,000	10,000	-	-	-	To address space and safety issues.
	(2) Through Glass Speakers	Upgrade	Desirable	-	2,500	-	-	-	-	Enable Customer Service reps to hear customers.
	Computer Upgrade	New	Desirable	2,500	-	-	-	-	-	Docking lap-top for Director.
	Total - Finance			2,500	37,500	30,000	-	-	-	
MUNICIPAL COURT	Front Counter Restructure	Upgrade	Necessary	-	20,000	-	-	-	-	Sound & space problem with new technology.
	Court Room WoodWork/Benches/Chairs	Replace	Necessary	-	20,000	-	-	-	-	Must be professionally done.
	Flooring	Replace	Necessary	-	15,000	-	-	-	-	All carpeted areas.
	Office & Computer Equipment	Replace	Necessary	-	25,000	-	-	-	-	Updated technology for all staff computers.
	Break room	Upgrade	Desirable	-	-	10,000	-	-	-	Use box storage room once emptied.
	Marshall Vehicle	Replace	Necessary	-	-	-	30,000	-	-	Replace 2013 Tahoe
		Total - Municipal Court			-	80,000	10,000	30,000	-	-
POLICE DEPARTMENT	Police Department:			-	-	-	-	-	-	
	Police cars (3)	Replace	Necessary	90,000	92,000	122,000	122,000	93,000	93,000	Contingent on impound release fees received.
	Tasers	Replace	Necessary	10,400	10,400	-	-	-	-	2nd & 3rd year of 3 year replacement plan.
	Spillman RMS Server Replacement	Replace	Necessary	-	-	-	-	-	40,000	Replace at end of service life
	Tactical Equipment for 2 SWAT Officers	New	Desirable	-	11,000	-	-	-	-	Night vision, Gas masks, Ballistic shield.
	Portable Radio Replacements	Replace	Necessary	-	36,000	36,000	36,000	-	-	3 year replacement plan.
	Heat pump/Air conditioner	Replace	Deferrable	-	20,000	20,000	20,000	20,000	20,000	Contingency funding for unit failures.
	Internal Email Server	Replace	Desirable	16,000	-	-	-	-	-	Completed
	Live Scan Fingerprint System	New	Desirable	20,000	-	-	-	-	-	Completed
	Total -			136,400	169,400	178,000	178,000	113,000	153,000	
FIRE DEPARTMENT	Fire Department:			-	-	-	-	-	-	
	Extractor/Dryer for Bunker Gear Cleaning	New	Desirable	-	17,500	-	-	-	-	Reduce potential F.F. contamination.
	Station remodel - Concrete Rear Ramp	Replace	Necessary	-	-	-	47,500	-	-	Damages require attention.
	Fire Hose	New	Necessary	7,500	-	-	-	-	-	Required for reserve stock.
	Brush Pumper	Replace	Necessary	-	-	120,000	-	-	-	Older Unit needsw replaced.
	Station remodel - Concrete Front Ramp	Replace	Urgent	-	42,500	-	-	-	-	Damages require attention.
	Retrofit Rescue 1	Upgrade	Statutory	-	22,000	-	-	-	-	Paint, body work, repairs, graphics.
	Vehicle for Deputy Chief	Replace	Necessary	-	45,000	-	-	-	-	Replace aged vehicle.
	Glass Replacement	Replace	Urgent	-	10,000	-	-	-	-	Immediate safety concern.
	Plymo-Vent System	Upgrade	Necessary	-	11,000	-	-	-	-	System requires major repairs.
	Fire station expansion	Upgrade	Desirable	-	-	-	750,000	-	-	Double square footage of living/office space.
	Fire Station remodel-windows, lighting	Replace	Urgent	50,000	-	-	-	-	-	Extent of damage requires immediate attention.
Radio Replacement	New	Urgent	-	-	50,000	-	-	-	Antiquated system must be replaced.	
	Total -			57,500	148,000	170,000	797,500	-	-	
PLANNING & DEVELOPMENT	Community Development:			-	-	-	-	-	-	
	Office & Computer Equipment	Replace	Desirable	-	5,000	-	-	-	-	Replace aging office equipment.
	Motor Vehicles			-	-	-	-	-	-	
	Other Equipment			-	-	-	-	-	-	
	Projects			-	-	-	-	-	-	
	Community Development Equipment			-	-	-	-	-	-	
CDBG/ODOT Projects - Sidewalks	New	Upgrade	-	41,000	-	-	-	-	Bethany share of grant cost.	
	Total -			-	46,000	-	-	-	-	

CAPITAL IMPROVEMENTS and EQUIPMENT BUDGET REQUESTS

DEPT	DESCRIPTION	TYPE	PRIORITY	PROJECTED CAPITAL COSTS						JUSTIFICATION and/or COMMENTS
				2016-17	2017-18	2018-19	2019-20	2020-2021	2021-2022	
BETHANY PUBLIC WORKS	Bethany Public Works:									
	010 General Fund - PW Admin									
	Office & Computer Equipment	Replace	Desirable	-	5,000	-	-	-	-	Replace aging office equipment.
	Total -			-	5,000	-	-	-	-	
	010 General Fund - PW Streets									
	Office & Computer Equipment									
	1 Mile Mill and Overlay (Funded under CIP Fund Below)	Upgrade	Desirable	-	-	500,000	500,000	500,000	500,000	To re-new road surfaces throughout Bethany.
	Drainage Remediation Program	New	Desirable	-	-	-	-	3,000,000	-	Major project to address storm drainage after study.
Storm Water Maintenance Program	Replace	Desirable	-	230,000	-	-	-	-	Needed to maintain streets and storm water system.	
3 Cubic Yard Sand Spreader	New	Desirable	7,500	-	-	-	-	-	Small sander for Unit #664. Unit has plow, no sander.	
Total -			7,500	230,000	500,000	500,000	3,500,000	500,000		
PARKS & CULTURE DEPARTMENT	010 General Fund - PW Parks									
	500 Gallon Chemical Sprayer	Replace	Desirable	-	7,500	-	-	-	-	Needed for herbicide application.
	Tractor	Replace	Necessary	-	20,000	-	20,000	-	-	To replace Unit \$552 found to be too costly to repair.
	Commercial Riding Mower/Bagger	New	Desirable	-	15,000	15,000	15,000	-	15,000	Needed to properly take care of the City parks.
	Splash Pad	New	Desirable	-	120,000	-	-	-	-	Improve City image. Part of Plan 2030 activities.
	Playground Equipment	Upgrade	Desirable	-	100,000	100,000	100,000	75,000	50,000	Playground upgrades for various City parks.
	3/4 Ton Crew Cab Pick Up	Replace	Desirable	-	40,000	-	-	-	-	Replace Unit #558.
	(2) 96" Flail Mowers	Replace	Desirable	-	20,000	-	-	-	-	Most large open areas are mowed with flail mowers
	1/2 Ton Pickup	New	Desirable	50,000	-	25,000	-	25,000	-	Trucks to replace aging fleet.
	Dump Truck	New	Desirable	-	-	-	-	75,000	-	Replace current unit.
	Replace Holiday Lights	New	Desirable	-	15,000	10,000	-	10,000	-	Needed to expand Christmas display .
Total -			50,000	337,500	150,000	135,000	185,000	65,000		
BETHANY PUBLIC WORKS AUTHORITY	056 PWA - Finance									
	Speaker System for Customer Service (2)	New	Desirable	-	2,500	-	-	-	-	Enable Customer Service reps to hear customers.
	1/2 Ton Pickup for Meter Readers	Replace	Necessary	-	22,000	-	-	-	-	Current vehicle is worn out & unreliable.
	Total -			-	24,500	-	-	-	-	
	056 PWA - Admin									
	Upgrade Public Works Facility	Upgrade	Necessary	-	-	-	300,000	-	-	Facility upgrades for function & Appearance of Yard
	Total -			-	-	-	300,000	-	-	
	056 PWA - Fleet Maint									
	Fuel Tracking System	Replace	Necessary	-	-	-	-	-	-	Old system will be repaired
	Two Post Vehicle Lift - Upgrade	Upgrade	Desirable	-	7,500	-	-	-	-	Old lift has a leak. Two post system is much safer.
	Total -			-	7,500	-	-	-	-	
	056 PWA - Sanitation									
	Sanitation Truck w/2r Kick Bar etc.	Replace	Deferrable	175,000	-	196,000	-	196,000	-	Replace Unit #999 and others.
	5 - Rear Tipper to Convert Trucks	New	Deferrable	-	70,000	-	-	-	-	Needed to modernize Sanitation collections
	Sanitation Truck Single Axle 26yd (2)	New	Desirable	-	580,000	-	-	300,000	-	Sideloaders to modernize sanitation fleet.
	Front Loader 26 Yards	New	Desirable	-	-	-	290,000	-	-	Front Loader to modernize fleet.
	Trash Carts	New	Desirable	-	596,000	-	-	-	-	Needed to modernize Sanitation collections
	Front Load Dumpsters	New	Desirable	-	-	-	-	-	-	Replace current dumpsters for new system.
	Grapple Truck	New	Desirable	-	-	200,000	-	-	-	Truck to facilitate additional big trash pick up.
	Total -			175,000	1,246,000	396,000	290,000	496,000	-	
	056 PWA - Water Utility									
	Booster Pump	Replace	Desirable	-	110,000	-	-	-	-	-
	Dump Truck	New	Necessary	-	65,000	-	-	-	75,000	Need a heavier duty dump truck to meet City needs.
1/2 Ton Pickup	Replace	Necessary	-	22,000	-	25,000	-	-	Replace on-call truck.	
1/2 Ton Pickup	Replace	Necessary	-	-	25,000	-	-	-	Relace older unit at end of useful life.	
Booster Tank Repair	New	Urgent	-	100,000	-	-	-	-	Tank dome must be repaired	
Back-Up Backwash Pump	New	Necessary	-	-	30,000	-	-	-	We do not have a spare & has long order lead time.	
Filter #3 Repair/Structural Assessmt	Replace	Urgent	-	75,000	-	-	-	-	Filter #3 needs to be repaired/Possible structural damage	
Filter Media Replacement	Replace	Necessary	-	-	150,000	-	-	-	10 year old media needs replacement for effectiveness	
Booster Pump Butterfly Valve	Replace	Desirable	-	30,000	-	-	-	-	We do not have a spare & has long order lead time.	
Automated Meter Reading System	Upgrade	Desirable	-	-	540,000	540,000	-	-	Upgrade reading system to current standards.	
SCADA System Upgrades	Upgrade	Necessary	-	-	-	120,000	-	100,000	Needs upgrade from Windows XP.	
Metal Building 20X30	New	Desirable	-	50,000	-	-	-	-	To store parts & pumps above flood plain.	
Total -			-	452,000	745,000	685,000	-	175,000		

City of Bethany

CAPITAL IMPROVEMENTS and EQUIPMENT BUDGET REQUESTS

DEPT	DESCRIPTION	TYPE	PRIORITY	PROJECTED CAPITAL COSTS						JUSTIFICATION and/or COMMENTS	
				2016-17	2017-18	2018-19	2019-20	2020-2021	2021-2022		
BETHANY PUBLIC WORKS AUTHORITY	056 PWA - Sewer Utility			-	-	-	-	-	-		
	Drying Bed for Sewer Grease	New	Desirable	-	10,000	-	-	-	-		
	Excavator - small	Replace	Necessary	-	-	-	35,000	-	-	-	Replace current unit with 10 yrs service.
	Auxilliary Power Trf Switch	New	Necessary	-	5,000	-	-	-	-	-	Needed to hook up trailer mounted generator quickly.
	Lift Station 50th & McMillian	Replace	Necessary	-	30,000	-	-	-	-	-	Aged equipment shpuld be replaced for public health.
	Sanitary Sewer Improvements West Side Interceptor	Upgrade	Urgent	-	2,681,000	-	-	-	-	-	McMillian Interceptor for City West side.
	Sewer Improvements - 48th & Central, Other	Replace	Necessary	-	306,000	-	-	-	-	-	
	75 HP Pump - McMillian lift station				-	-	35,000	-	-	-	-
	Total -			-	3,032,000	35,000	35,000	-	-		
CAPITAL IMPROVEMENT FUND	031 Capital Improvement Fund			-	-	-	-	-	-		
	Sidewalks	New	Desirable	-	309,000	-	-	-	-	-	Plan 2030 activity
	Project Grants Matching	New	Desirable	-	50,000	-	-	-	-	-	Plan 2030 activity
	Street Projects (Under Street Department)	Upgrade	Desirable	-	300,000	-	-	-	-	-	Begin the renewal of road surfaces in Bethany.
	Automated Meter Reading System	Upgrade	Desirable	-	-	540,000	540,000	-	-	-	Upgrade reading system to current standards.
	IT Project	Upgrade	Desirable	-	50,000	-	-	-	-	-	Add server and develop com link between buildings.
	Downtown Parking Lot Improvements	Upgrade	Desirable	70,000	-	-	-	-	-	-	Plan 2030 activity
	Playground Equipment	Replace	Desirable	-	30,000	-	-	-	-	-	Plan 2030 activity
	Total -			70,000	739,000	540,000	540,000	-	-		
GO BOND	GO Bond Revenue			-	-	-	-	-	-		
	Series 2016 Library Project			-	8,180,000	-	-	-	-	-	Construction of new library facility.
BEDA	086 Bethany Economic Development Authority			-	-	-	-	-	-		
	Bethany Entrance Signage	Replace	Desirable	-	50,000	-	-	-	-	-	Improve City image.
	Special Projects	New	Desirable	-	120,000	-	-	-	-	-	
	Banners & directional signage	New	Desirable	-	15,000	-	-	-	-	-	
	Total -			-	185,000	-	-	-	-		
Parks/Streets CIP Fund	039 Parks/Streets CIP Fund			-	-	-	-	-	-		
	Enhance Park Entrances	Upgrade	Desirable	-	15,000	-	-	-	-	-	Plan 2030 activity
	Street Landscape Projects	Upgrade	Desirable	-	20,000	-	-	-	-	-	Plan 2030 activity
	Total -			-	35,000	-	-	-	-		
CEMETERY TRUST	081 Cemetery Trust Fund			-	-	-	-	-	-		
	2018 Cemetery Restoration Project	Restore	Desirable	-	150,000	-	-	-	-	-	Improve City image. Part of Plan 2030 activities.
		Total -			-	150,000	-	-	-	-	
TOTALS ALL BY YEAR				-	-	-	-	-	-		
				\$ 498,900	\$ 15,329,400	\$ 2,769,000	\$ 3,505,500	\$ 4,309,000	\$ 893,000		

City of Bethany

CAPITAL PROJECTS BY FUND

Request		FY 2018								
		Capital Requests By Fund								
		Public Works Fund	Capital Improvement	Parks/Streets Cap Improv.	Public Safety/ Impound Fees	Federal Programs	General Fund BDA, and Other	GO/Revenue Bond	Total Requested	
ADMIN	ADMINISTRATION:									
	Office & Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	
	ADA Accessibility Retro-fit	-	-	-	-	-	215,000	-	215,000	
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 225,000	
FINANCE	FINANCE:									
	Renovate Customer Service Area	-	-	-	-	-	15,000	-	15,000	
	Flooring	-	-	-	-	-	20,000	-	20,000	
	1/2 Ton Pickup	-	-	-	-	-	-	-	-	
	(2) Through Glass Speakers	-	-	-	-	-	2,500	-	2,500	
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ -	\$ 37,500	
MUNICIPAL COURT	Municipal Court:									
	Front Counter Restructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	
	Court Room WoodWork/Benches/Chairs	-	-	-	-	-	20,000	-	20,000	
	Flooring	-	-	-	-	-	15,000	-	15,000	
	Office & Computer Equipment	-	-	-	-	-	25,000	-	25,000	
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	
POLICE DEPARTMENT	Police Department:									
	Office & Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Tasers (10)	-	-	-	-	10,400	-	-	10,400	
	Tactical Equipment for 2 SWAT Officers	-	-	-	-	11,000	-	-	11,000	
	Portable Radio Replacements	-	-	-	36,000	-	-	-	36,000	
	Heat pump/Air conditioner	-	-	-	-	-	20,000	-	20,000	
	Police cars (3)	-	-	-	92,000	-	-	-	92,000	
	Totals	\$ -	\$ -	\$ -	\$ 128,000	\$ 21,400	\$ 20,000	\$ -	\$ 169,400	
FIRE DEPARTMENT	Fire Department:									
	Extractor/Dryer for Bunker Gear Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500	
	Plymo-Vent System	-	-	-	-	-	11,000	-	11,000	
	Glass Replacement	-	-	-	-	-	10,000	-	10,000	
	Station remodel - Concrete Front Ramp	-	-	-	-	-	42,500	-	42,500	
	Retrofit Rescue 1	-	-	-	-	-	22,000	-	22,000	
	Vehicle for Deputy Chief	-	-	-	-	-	45,000	-	45,000	
	Federal Reimbursement Program	-	-	-	-	-	-	-	-	
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,000	\$ -	\$ 148,000	

City of Bethany

CAPITAL PROJECTS BY FUND

		FY 2018								
Request		Capital Requests By Fund								
		Public Works Fund	Capital Improvement	Parks/Streets Cap Improv.	Public Safety/ Impound Fees	Federal Programs	General Fund BDA, and Other	GO/Revenue Bond	Total Requested	
PLANNING & DEVELOPMENT	Community Development:									
		Office & Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
		CDBG/ODOT Projects - Sidewalks	-	-	-	-	41,000	-	-	41,000
		Totals	\$ -	\$ -	\$ -	\$ -	\$ 41,000	\$ 5,000	\$ -	\$ 46,000
BETHANY PUBLIC WORKS	Bethany Public Works:									
	010 General Fund - PW Admin									
		Office & Computer Equipment	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
		Totals	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	010 General Fund - PW Streets									
		Office & Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Stormwater & Maintenance Program	230,000	-	-	-	-	-	-	230,000
	3 Cubic Yard Sand Spreader	-	-	-	-	-	-	-	-	
	Downtown Parking Lot Improvements	-	-	-	-	-	-	-	-	
	Totals	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000	
PARKS & CULTURE DEPARTMENT	010 General Fund - PW Parks									
		500 Gallon Chemical Sprayer	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
		Tractor	20,000	-	-	-	-	-	-	20,000
		Commercial Riding Mower/Bagger	15,000	-	-	-	-	-	-	15,000
		Splash Pad	120,000	-	-	-	-	-	-	120,000
		Playground Equipment	100,000	-	-	-	-	-	-	100,000
		3/4 Ton Crew Cab Pick Up	40,000	-	-	-	-	-	-	40,000
		(2) 96" Flail Mowers	20,000	-	-	-	-	-	-	20,000
		Replace Holiday Lights	15,000	-	-	-	-	-	-	15,000
	Totals	\$ 337,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337,500	

City of Bethany

CAPITAL PROJECTS BY FUND

Request	FY 2018							
	Capital Requests By Fund							
	Public Works Fund	Capital Improvement	Parks/Streets Cap Improv.	Public Safety/ Impound Fees	Federal Programs	General Fund BDA, and Other	GO/Revenue Bond	Total Requested
056 PWA - Finance								
502.0-401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502.0-401 Speaker System for Customer Serv	2,500	-	-	-	-	-	-	2,500
502.0-402 1/2T Route Truck	22,000	-	-	-	-	-	-	22,000
Totals	\$ 24,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,500
056 PWA - Admin								
508.1-401 Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
508.1-404 Replace Public Works Facility	-	-	-	-	-	-	-	-
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
056 PWA - Fleet Maint								
Fuel Tracking System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Two Post Vehicle Lift - Upgrade	7,500	-	-	-	-	-	-	7,500
Totals	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
056 PWA - Sanitation								
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rear Tipper to Convert Trucks	70,000	-	-	-	-	-	-	70,000
Sanitation Truck Single Axle 26yd (2)	580,000	-	-	-	-	-	-	580,000
Front Loader 26 Yards	-	-	-	-	-	-	-	-
Trash Carts	596,000	-	-	-	-	-	-	596,000
Totals	\$ 1,246,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,246,000
056 PWA - Water Utility								
Booster Pump	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
Dump Truck	65,000	-	-	-	-	-	-	65,000
F-150 Pick Up	22,000	-	-	-	-	-	-	22,000
Booster Tank Repair	100,000	-	-	-	-	-	-	100,000
Filter #3 Repair/Structural Assessmt	75,000	-	-	-	-	-	-	75,000
Booster Pump Butterfly Valve	30,000	-	-	-	-	-	-	30,000
Metal Building 20X30	50,000	-	-	-	-	-	-	50,000
Totals	\$ 452,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 452,000
056 PWA - Sewer Utility								
Drying Bed for Sewer Grease	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
75 HP Pump - McMillian LS	-	-	-	-	-	-	-	-
Auxilliary Power Transfer Switch	5,000	-	-	-	-	-	-	5,000
Lift Station 50th & McMillian	30,000	-	-	-	-	-	-	30,000
Sewer Improvement-west side interceptor	-	-	-	-	-	-	2,681,000	2,681,000
Sewer Improvements-CIP15-01 48th & Cent	-	-	-	-	-	-	120,000	120,000
Other Sanitary Sewer Improvements	-	-	-	-	-	-	186,000	186,000
Excavator - small	-	-	-	-	-	-	-	-
Totals	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,987,000	\$ 3,032,000

BETHANY PUBLIC WORKS AUTHORITY

City of Bethany

CAPITAL PROJECTS BY FUND

Request		FY 2018							
		Capital Requests By Fund							
		Public Works Fund	Capital Improvement	Parks/Streets Cap Improv.	Public Safety/ Impound Fees	Federal Programs	General Fund BDA, and Other	GO/Revenue Bond	Total Requested
CAPITAL IMPROVEMENT FUND	031 Capital Improvement Fund								
	Sidewalks	\$ -	\$ 309,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 309,000
	Project Grants Matching	-	50,000	-	-	-	-	-	50,000
	Street Projects	-	300,000	-	-	-	-	-	300,000
	Preliminary Engineering	-	-	-	-	-	-	-	-
	IT Project	-	50,000	-	-	-	-	-	50,000
	Playground Equipment	-	30,000	-	-	-	-	-	30,000
	Totals	\$ -	\$ 739,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,000
GO BOND	GO Bond Revenue								
	Series 2016 Library Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,180,000	\$ 8,180,000
BDA	082 Bethany Development Authority								
	Bethany Entrance Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
	Banners & directional signage	-	-	-	-	-	15,000	-	15,000
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000
BEDA	086 Bethany Economic Dev. Auth.								
	Economic Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Special Projects	-	-	-	-	-	120,000	-	120,000
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000	
Parks/Streets CIP Fund	039 Parks/Streets CIP Fund								
	Park Entrances Improvements	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	Street Landscape Projects	-	-	20,000	-	-	-	-	20,000
	Totals	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
CEMETERY TRUST	081 Cemetery Trust Fund								
	2018 Cemetery Restoration Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000
TOTALS BY FUNDING SOURCE		\$ 2,347,500	\$ 739,000	\$ 35,000	\$ 128,000	\$ 62,400	\$ 730,500	\$ 11,167,000	\$ 15,329,400

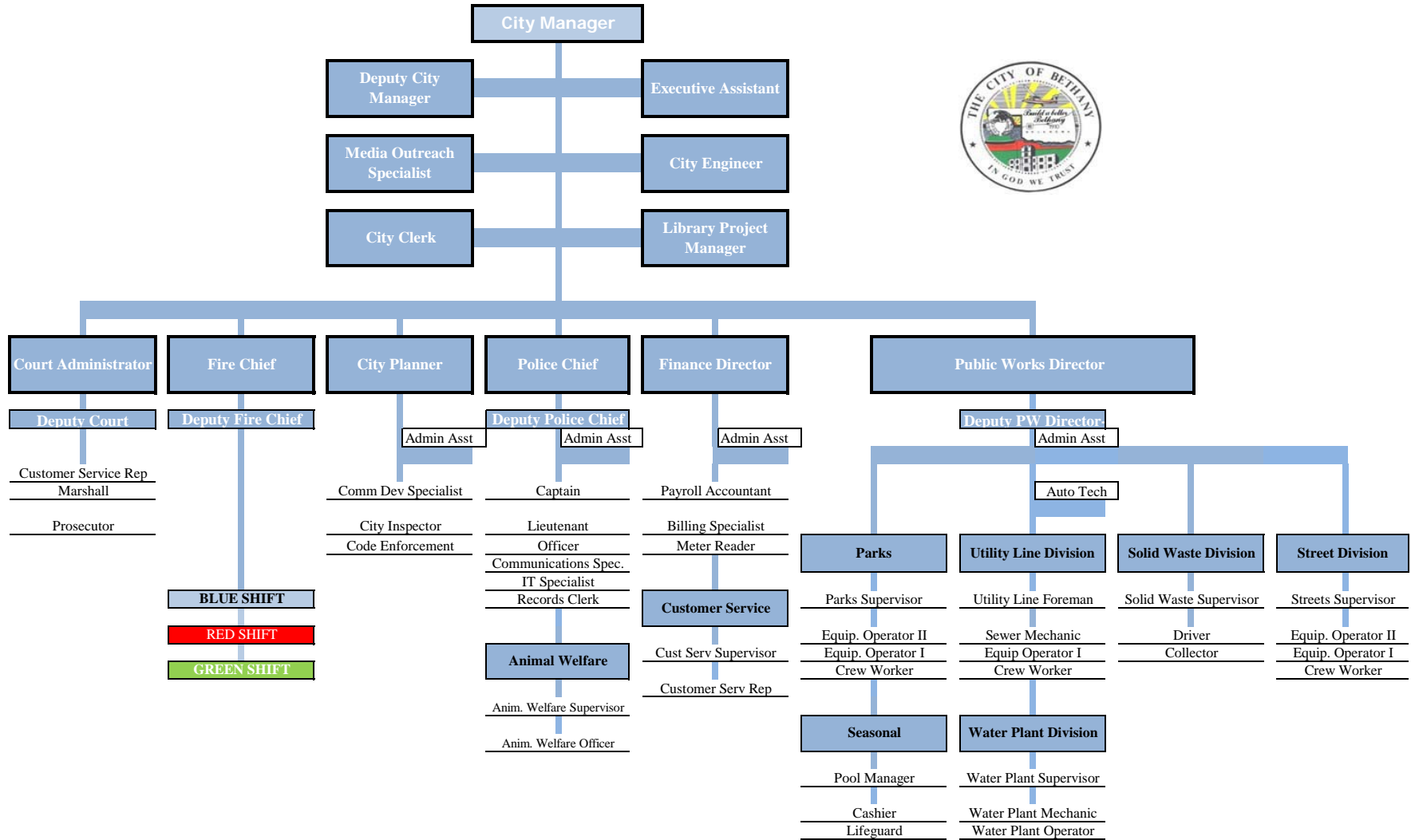
City of Bethany
EXTERNAL DEBT TRENDS

DESCRIPTION	MATURITY	YEAR END DEBT LOAD AT FISCAL YEAR ENDED JUNE 30,											
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
General Obligation Bonds - Series 2016		-	-	-	-	-	-	-	-	-	8,180,000	8,180,000	7,750,000
Bethany Public Works Authority Revenue Bonds 2003	REFI 2012	2,415,000	2,225,000	2,030,000	1,830,000	-	-	-	-	-	-	-	-
Bethany Public Works Authority OWRB Water Loan 2004	REFI 2013	8,558,881	8,188,451	7,813,909	7,426,144	7,024,688	6,613,135	-	-	-	-	-	-
Bethany Public Works Authority OWRB Sewer Loan 2008		-	3,419,915	4,709,967	4,452,967	4,493,949	4,297,795	4,095,427	3,872,756	3,643,800	3,407,702	3,164,565	
2012 Refunding 2003 Revenue Bonds		-	-	-	-	3,585,000	3,585,000	3,270,000	2,935,000	2,600,000	2,250,000	1,890,000	
2013 Refunding OWRB Water Loan		-	-	-	-	-	9,815,000	9,415,000	9,015,000	8,605,000	8,180,000	7,745,000	
		-	-	-	-	-	-	-	-	-	-	-	
Fire Vehicle Lease-Purchase		178,679	142,005	31,380	-	-	-	-	-	-	-	-	
TOTAL DEBT BY YEAR		11,152,560	13,975,371	14,585,256	13,709,111	15,103,637	24,310,930	16,780,427	15,822,756	23,028,800	22,017,702	20,549,565	

DESCRIPTION	MATURITY	PRINCIPAL PAYMENTS DURING THE FISCAL YEAR ENDED JUNE 30,											
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
General Obligation Bonds - Series 2016		-	-	-	-	-	-	-	-	-	-	430,000	430,000
Bethany Public Works Authority Revenue Bonds 2003		185,000	190,000	195,000	200,000	205,000	210,000	-	-	-	-	-	-
Bethany Public Works Authority OWRB Water Loan 2004		349,432	361,769	374,542	387,765	401,456	415,630	430,304	445,497	-	-	-	-
Bethany Public Works Authority OWRB Sewer Loan 2008		-	36,674	110,625	31,380	196,154	196,154	202,368	222,670	228,957	236,098	243,137	
2012 Refunding 2003 Revenue Bonds		-	-	-	-	-	-	315,000	335,000	335,000	350,000	360,000	
2013 Refunding OWRB Water Loan		-	-	-	-	-	-	400,000	400,000	410,000	425,000	435,000	
		-	-	-	-	-	-	-	-	-	-	-	
Fire Vehicle Lease-Purchase		17,721	36,634	110,625	31,380	-	-	-	-	-	-	-	
TOTAL DEBT PAYMENTS BY YEAR		552,153	625,077	790,792	650,525	802,610	821,784	1,347,672	1,403,167	973,957	1,441,098	1,468,137	

DESCRIPTION	MATURITY	CONSTRUCTION FUNDING AVAILABLE DURING THE FISCAL YEAR ENDED JUNE 30,											
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
General Obligation Bonds - Series 2016		-	-	-	-	-	-	-	-	-	-	8,180,000	-
		-	-	-	-	-	-	-	-	-	-	-	-
2012 Refunding 2003 Revenue Bonds		-	-	-	-	-	-	-	-	-	-	58,643	-
2013 Refunding OWRB Water Loan		-	-	-	-	-	-	-	-	-	-	2,929,381	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
NET FUNDS AVAILABLE BY YEAR		-	-	-	-	-	-	-	-	-	-	11,168,024	-

City of Bethany



City of Bethany

FY 2018 General Pay Plan Effective 07/01/2017

GRADE	POSITION	STEP										JOB RATE	JOB RATE		
		ENTRY 6 Mo.	STEP 1 6 Mo.	STEP 2 12 Mo.	STEP 3 12 Mo.	STEP 4 12 Mo.	STEP 5 12 Mo.	STEP 6 12 Mo.	STEP 7 12 Mo.	STEP 8 12 Mo.	STEP 9 12 Mo.				STEP 10 12 Mo.
G-2	Solid Waste Collector	23,199.75	24,166.40	25,173.34	26,222.23	27,271.30	28,361.92	29,496.36	30,675.72	31,903.37	33,179.33	34,505.83	35,886.24	Annual	
	Crew Worker I	1,933.31	2,013.87	2,097.78	2,185.19	2,272.61	2,363.49	2,458.03	2,556.31	2,658.61	2,764.94	2,875.49	2,990.52	Monthly	
		892.30	929.48	968.21	1,008.55	1,048.90	1,090.84	1,134.48	1,179.84	1,227.05	1,276.13	1,327.15	1,380.24	Bi-Weekly	
		11.15	11.62	12.10	12.61	13.11	13.64	14.18	14.75	15.34	15.95	16.59	17.25	Hourly	
G-3	Police Records Clerk	24,398.28	25,414.87	26,473.82	27,533.00	28,634.86	29,779.40	30,971.12	32,210.01	33,498.32	34,838.29	36,231.06	37,679.99	Annual	
	CSR/Animal Control	2,033.19	2,117.91	2,206.15	2,294.42	2,386.24	2,481.62	2,580.93	2,684.17	2,791.53	2,903.19	3,019.26	3,140.00	Monthly	
		938.40	977.50	1,018.22	1,058.96	1,101.34	1,145.36	1,191.20	1,238.85	1,288.40	1,339.93	1,393.50	1,449.23	Bi-Weekly	
		11.73	12.22	12.73	13.24	13.77	14.32	14.89	15.49	16.10	16.75	17.42	18.12	Hourly	
G-4	Crew Worker II	25,700.76	26,728.92	27,798.12	28,910.52	30,066.12	31,269.24	32,518.80	33,820.20	35,173.44	36,580.68	38,043.00	39,564.72	Annual	
	Asst. Solid Waste Driver	2,141.73	2,227.41	2,316.51	2,409.21	2,505.51	2,605.77	2,709.90	2,818.35	2,931.12	3,048.39	3,170.25	3,297.06	Monthly	
	Animal Welfare Facility Tech	988.49	1,028.04	1,069.16	1,111.94	1,156.39	1,202.66	1,250.72	1,300.78	1,352.82	1,406.95	1,463.19	1,521.72	Bi-Weekly	
	Utility Billing Clerk	12.36	12.85	13.36	13.90	14.45	15.03	15.63	16.26	16.91	17.59	18.29	19.02	Hourly	
	Customer Service Rep (CSR)														
	CSR/Court Utility Line Crew Worker I														
G-5	Equipment Operator I	26,985.96	28,064.88	29,187.00	30,355.56	31,569.48	32,832.00	34,145.28	35,511.48	36,931.68	38,409.12	39,945.96	41,543.28	Annual	
	Utility Line Crew Worker II	2,248.83	2,338.74	2,432.25	2,529.63	2,630.79	2,736.00	2,845.44	2,959.29	3,077.64	3,200.76	3,328.83	3,461.94	Monthly	
	Auto Technician	1,037.92	1,079.42	1,122.58	1,167.52	1,214.21	1,262.77	1,313.28	1,365.83	1,420.45	1,477.27	1,536.38	1,597.82	Bi-Weekly	
		12.97	13.49	14.03	14.59	15.18	15.78	16.42	17.07	17.76	18.47	19.20	19.97	Hourly	
G-6	Solid Waste Driver	28,334.88	29,467.80	30,646.08	31,872.96	33,147.36	34,473.60	35,852.76	37,287.00	38,778.48	40,329.36	41,942.88	43,620.12	Annual	
	Administrative Assistant	2,361.24	2,455.65	2,553.84	2,656.08	2,762.28	2,872.80	2,987.73	3,107.25	3,231.54	3,360.78	3,495.24	3,635.01	Monthly	
	Water Plant Operator	1,089.80	1,133.38	1,178.70	1,225.88	1,274.90	1,325.91	1,378.95	1,434.12	1,491.48	1,551.13	1,613.19	1,677.70	Bi-Weekly	
	Utility Line Equip Operator I	13.62	14.17	14.73	15.32	15.94	16.57	17.24	17.93	18.64	19.39	20.16	20.97	Hourly	
G-7	Water Plant Mechanic	29,751.84	30,942.00	32,179.68	33,467.04	34,806.24	36,197.28	37,645.56	39,151.08	40,717.08	42,345.72	44,039.16	45,800.64	Annual	
	Equipment Operator II	2,479.32	2,578.50	2,681.64	2,788.92	2,900.52	3,016.44	3,137.13	3,262.59	3,393.09	3,528.81	3,669.93	3,816.72	Monthly	
	Customer Service Supv.	1,144.30	1,190.08	1,237.68	1,287.19	1,338.70	1,392.20	1,447.91	1,505.81	1,566.04	1,628.68	1,693.81	1,761.56	Bi-Weekly	
	Deputy Court Clerk	14.30	14.88	15.47	16.09	16.73	17.40	18.10	18.82	19.58	20.36	21.17	22.02	Hourly	
	Communications Specialist Animal Control Officer														
G-8	Utility Line Equip Operator II	31,239.56	32,488.56	33,788.10	35,139.31	36,545.56	38,006.84	39,527.65	41,109.12	42,753.48	44,463.00	46,242.14	48,092.05	Annual	
	Sanitary Sewer Mechanic	2,603.30	2,707.38	2,815.68	2,928.28	3,045.46	3,167.24	3,293.97	3,425.76	3,562.79	3,705.25	3,853.51	4,007.67	Monthly	
		1,201.52	1,249.56	1,299.54	1,351.51	1,405.60	1,461.80	1,520.29	1,581.12	1,644.36	1,710.12	1,778.54	1,849.69	Bi-Weekly	
		15.02	15.62	16.24	16.89	17.57	18.27	19.00	19.76	20.55	21.38	22.23	23.12	Hourly	

City of Bethany

FY 2018 General Pay Plan Effective 07/01/2017

GRADE	POSITION	ENTRY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	JOB RATE
		6 Mo.	6 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.
G-9	Executive Assistant	32,800.81	34,112.71	35,477.40	36,897.12	38,373.00	39,907.30	41,503.36	43,164.58	44,890.93	46,685.81	48,553.69	50,495.70 Annual
	Mechanic	2,733.40	2,842.73	2,956.45	3,074.76	3,197.75	3,325.61	3,458.61	3,597.05	3,740.91	3,890.48	4,046.14	4,207.98 Monthly
		1,261.57	1,312.03	1,364.52	1,419.12	1,475.88	1,534.90	1,596.28	1,660.18	1,726.57	1,795.61	1,867.45	1,942.14 Bi-Weekly
		15.77	16.40	17.06	17.74	18.45	19.19	19.95	20.75	21.58	22.45	23.34	24.28 Hourly
G-10	Parks Supervisor	34,440.68	35,818.85	37,252.05	38,741.41	40,291.43	41,903.22	43,579.04	45,322.24	47,135.09	49,020.94	50,980.92	53,020.44 Annual
	Code Enforcement	2,870.06	2,984.90	3,104.34	3,228.45	3,357.62	3,491.94	3,631.59	3,776.85	3,927.92	4,085.08	4,248.41	4,418.37 Monthly
	Water Plant Supervisor	1,324.64	1,377.65	1,432.77	1,490.05	1,549.67	1,611.66	1,676.12	1,743.16	1,812.89	1,885.42	1,960.80	2,039.25 Bi-Weekly
	Utility Billing Specialist	16.56	17.22	17.91	18.63	19.37	20.15	20.95	21.79	22.66	23.57	24.51	25.49 Hourly
	Streets Supervisor												
	Solid Waste Supervisor Animal Control Supervisor												
G-11	Municipal Accountant	36,163.67	37,610.35	39,114.32	40,678.93	42,306.45	43,997.99	45,758.04	47,588.86	49,491.56	51,471.76	53,530.59	55,670.76 Annual
	Utility Line Foreman	3,013.64	3,134.20	3,259.53	3,389.91	3,525.54	3,666.50	3,813.17	3,965.74	4,124.30	4,289.31	4,460.88	4,639.23 Monthly
	Community Dev. Specialist	1,390.91	1,446.55	1,504.40	1,564.57	1,627.17	1,692.23	1,759.92	1,830.34	1,903.52	1,979.68	2,058.87	2,141.18 Bi-Weekly
	City Inspector	17.39	18.08	18.80	19.56	20.34	21.15	22.00	22.88	23.79	24.75	25.74	26.76 Hourly
G-12	City Marshal	38,061.36	39,583.81	41,167.17	42,813.85	44,526.41	46,307.46	48,159.76	50,086.15	52,089.60	54,173.18	56,340.11	58,593.72 Annual
		3,171.78	3,298.65	3,430.60	3,567.82	3,710.53	3,858.96	4,013.31	4,173.85	4,340.80	4,514.43	4,695.01	4,882.81 Monthly
		1,463.90	1,522.45	1,583.35	1,646.69	1,712.55	1,781.06	1,852.30	1,926.39	2,003.45	2,083.58	2,166.93	2,253.60 Bi-Weekly
		18.30	19.03	19.79	20.58	21.41	22.26	23.15	24.08	25.04	26.04	27.09	28.17 Hourly
G-13	Information Technology Tech	39,958.92	41,557.28	43,219.57	44,948.35	46,746.28	48,616.14	50,560.78	52,583.21	54,686.54	56,874.00	59,148.96	61,514.92 Annual
		3,329.91	3,463.11	3,601.63	3,745.70	3,895.52	4,051.34	4,213.40	4,381.93	4,557.21	4,739.50	4,929.08	5,126.24 Monthly
		1,536.88	1,598.36	1,662.29	1,728.78	1,797.93	1,869.85	1,944.65	2,022.43	2,103.33	2,187.46	2,274.96	2,365.96 Bi-Weekly
		19.21	19.98	20.78	21.61	22.47	23.37	24.31	25.28	26.29	27.34	28.44	29.57 Hourly
G-14	Senior City Inspector	41,856.05	43,530.74	45,271.70	47,082.30	48,965.90	50,924.76	52,961.13	55,080.60	57,283.20	59,574.53	61,957.96	64,435.74 Annual
		3,488.00	3,627.56	3,772.64	3,923.52	4,080.49	4,243.73	4,413.43	4,590.05	4,773.60	4,964.54	5,163.16	5,369.64 Monthly
		1,609.85	1,674.26	1,741.22	1,810.86	1,883.30	1,958.64	2,036.97	2,118.48	2,203.20	2,291.33	2,383.00	2,478.30 Bi-Weekly
		20.12	20.93	21.77	22.64	23.54	24.48	25.46	26.48	27.54	28.64	29.79	30.98 Hourly
G-16	Public Utilities Superintendent	46,160.15	48,006.69	49,926.24	51,923.29	54,000.09	56,160.00	58,406.40	60,742.66	63,173.26	65,699.34	68,327.63	71,060.37 Annual
		3,846.68	4,000.56	4,160.52	4,326.94	4,500.01	4,680.00	4,867.20	5,061.89	5,264.44	5,474.94	5,693.97	5,921.70 Monthly
		1,775.39	1,846.41	1,920.24	1,997.05	2,076.93	2,160.00	2,246.40	2,336.26	2,429.74	2,526.90	2,627.99	2,733.09 Bi-Weekly
		22.19	23.08	24.00	24.96	25.96	27.00	28.08	29.20	30.37	31.59	32.85	34.16 Hourly

City of Bethany

FY 2018 General Pay Plan Effective 07/01/2017

GRADE	POSITION	ENTRY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	JOB RATE	
		6 Mo.	6 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.	12 Mo.
G-17	Urban Planner	48,472.82	50,411.46	52,427.61	54,524.62	56,705.88	58,974.74	61,333.46	63,786.53	66,338.44	68,991.44	71,751.14	74,620.92	Annual
		4,039.40	4,200.96	4,368.97	4,543.72	4,725.49	4,914.56	5,111.12	5,315.54	5,528.20	5,749.29	5,979.26	6,218.41	Monthly
		1,864.34	1,938.90	2,016.45	2,097.10	2,181.00	2,268.26	2,358.98	2,453.33	2,551.48	2,653.52	2,759.66	2,870.04	Bi-Weekly
		23.30	24.24	25.21	26.21	27.26	28.35	29.49	30.67	31.89	33.17	34.50	35.88	Hourly
G-18	Public Relations Director	50,411.73	52,427.92	54,524.71	56,705.61	58,974.11	61,333.73	63,786.80	66,337.99	68,991.98	71,751.09	74,621.18	77,605.75	Annual
		4,200.98	4,368.99	4,543.73	4,725.47	4,914.51	5,111.14	5,315.57	5,528.17	5,749.33	5,979.26	6,218.43	6,467.15	Monthly
		1,938.91	2,016.46	2,097.10	2,180.98	2,268.24	2,358.99	2,453.34	2,551.46	2,653.54	2,759.66	2,870.05	2,984.84	Bi-Weekly
		24.24	25.21	26.21	27.26	28.35	29.49	30.67	31.89	33.17	34.50	35.88	37.31	Hourly
G-19	Deputy Police Chief Deputy PW Director Deputy Fire Chief	63,121.68	65,646.72	68,272.20	71,003.52	73,842.84	76,796.64	79,868.16	83,063.88	86,385.96	89,840.88	93,435.12	97,171.92	Annual
		5,260.14	5,470.56	5,689.35	5,916.96	6,153.57	6,399.72	6,655.68	6,921.99	7,198.83	7,486.74	7,786.26	8,097.66	Monthly
		2,427.76	2,524.87	2,625.85	2,730.90	2,840.11	2,953.72	3,071.85	3,194.76	3,322.54	3,455.42	3,593.66	3,737.38	Bi-Weekly
		30.35	31.56	32.82	34.14	35.50	36.92	38.40	39.93	41.53	43.19	44.92	46.72	Hourly
G-20	Community Development Dir. Court Administrator Public Works Director	67,209.00	69,898.00	72,694.00	75,602.00	78,626.00	81,771.00	85,042.00	88,443.00	91,981.00	95,660.00	99,486.00	103,466.00	Annual
		5,600.75	5,824.83	6,057.83	6,300.17	6,552.17	6,814.25	7,086.83	7,370.25	7,665.08	7,971.67	8,290.50	8,622.17	Monthly
		2,584.96	2,688.38	2,795.92	2,907.77	3,024.08	3,145.04	3,270.85	3,401.65	3,537.73	3,679.23	3,826.38	3,979.46	Bi-Weekly
		32.31	33.60	34.95	36.35	37.80	39.31	40.89	42.52	44.22	45.99	47.83	49.74	Hourly
G-21	Finance Director	70,569.45	73,392.90	76,328.70	79,382.10	82,557.30	85,859.55	89,294.10	92,865.15	96,580.05	100,443.00	104,460.30	108,639.30	Annual
		5,880.79	6,116.08	6,360.73	6,615.18	6,879.78	7,154.96	7,441.18	7,738.76	8,048.34	8,370.25	8,705.03	9,053.28	Monthly
		2,714.21	2,822.80	2,935.72	3,053.16	3,175.28	3,302.29	3,434.39	3,571.74	3,714.62	3,863.19	4,017.70	4,178.43	Bi-Weekly
		33.93	35.29	36.70	38.16	39.69	41.28	42.93	44.65	46.43	48.29	50.22	52.23	Hourly
G-22	Fire Chief Police Chief	74,097.92	77,062.55	80,145.14	83,351.21	86,685.17	90,152.53	93,758.81	97,508.41	101,409.05	105,465.15	109,683.32	114,071.27	Annual
		6,174.83	6,421.88	6,678.76	6,945.93	7,223.76	7,512.71	7,813.23	8,125.70	8,450.75	8,788.76	9,140.28	9,505.94	Monthly
		2,849.92	2,963.94	3,082.51	3,205.82	3,334.04	3,467.40	3,606.11	3,750.32	3,900.35	4,056.35	4,218.59	4,387.36	Bi-Weekly
		35.62	37.05	38.53	40.07	41.68	43.34	45.08	46.88	48.75	50.70	52.73	54.84	Hourly
G-23	City Engineer Deputy City Manager	77,803.00	80,917.00	84,153.00	87,518.00	91,019.00	94,661.00	98,446.00	102,385.00	106,480.00	110,739.00	115,169.00	119,775.00	Annual
		6,483.58	6,743.08	7,012.75	7,293.17	7,584.92	7,888.42	8,203.83	8,532.08	8,873.33	9,228.25	9,597.42	9,981.25	Monthly
		2,992.42	3,112.19	3,236.65	3,366.08	3,500.73	3,640.81	3,786.38	3,937.88	4,095.38	4,259.19	4,429.58	4,606.73	Bi-Weekly
		37.41	38.90	40.46	42.08	43.76	45.51	47.33	49.22	51.19	53.24	55.37	57.58	Hourly

City of Bethany

Budgeted Authorized Strength Fiscal Year 2017-2018

Fund	Regular	2018	2017	Change	Temporary / Seasonal		
010 - 501	MANAGEMENT DEPARTMENT	6.0	5.0	1.0	1.0	Construction Manager (Library)	\$ 72,000
010 - 502	FINANCE DEPARTMENT	9.0	8.0	1.0	0.0	FINANCE DEPARTMENT	\$ -
010 - 503	MUNICIPAL COURTS	6.5	6.5	0.0	0.0	MUNICIPAL COURTS	\$ -
010 - 504	ENGINEERING DEPARTMENT	1.0	1.0	0.0	0.0	ENGINEERING DEPARTMENT	
010 - 505	POLICE DEPARTMENT	42.5	42.0	0.5	0.0	POLICE DEPARTMENT	\$ -
010 - 506	FIRE DEPARTMENT	23.0	23.0	0.0	0.0	FIRE DEPARTMENT	\$ -
010 - 507	PLANNING & DEVELOPMENT SERVICES	6.0	5.0	1.0	0.0	PLANNING & DEVELOPMENT SERVIC	\$ -
010 - 508.1	PUBLIC WORKS DEPT - ADMIN *	2.0	2.0	0.0	5.0	PUBLIC WORKS SEASONAL	\$ 166,857
010 - 508.2	PUBLIC WORKS VEH & MAINTENANCE	3.0	1.0	2.0	0.0	VEHICLE MAINTENANCE	\$ -
010 - 512.1	PUBLIC WORKS STREET DIVISION	10.0	7.0	3.0	0.0	PUBLIC WORKS STREET DIVISION	\$ -
010 - 512.2	PARKS & CULTURE DEPARTMENT	11.0	8.0	3.0	18	POOLS & LIFEGUARDS	\$ 64,277
TOTAL GENERAL FUND		120.0	109	11.5	24	24 POSITIONS = 8.25 FTE	\$ 303,134
056 - 508.1	PUBLIC WORKS AUTHORITY - ADMIN *	1.0	1.0	0.0	0.0		\$ -
056 - 508.3	SOLID WASTE DIVISION	5.0	16.0	-11.0	0.0		\$ -
056 - 512.1	WATER PLANT DIVISION	8.0	8.0	0.0	0.0		\$ -
056 - 512.3	UTILITY LINE DIVISION	7.0	7.0	0.0			
056 - 512.2	WASTE WATER DIVISION	2.0	1.0	1.0	0.0		\$ -
TOTAL PUBLIC WORKS AUTHORITY		23.0	33.0	-10.0	0.0		\$ -
NOTES:	* Public Works Department & Public Works Authority share Director and assistant Director.						
		0	0	0	0		\$ -
TOTAL AUTHORIZED STRENGTH		143.0	141.5	1.5	24.0	Temporary/Seasonal:	\$ 303,134

City of Bethany

Strength by Position Department

Management Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	City Manager	1	1	1
	Assistant City Manager	1	1	1
	Executive Assistant	1	1	1
	Part Time City Attorney	1	1	1
	City Clerk	0	0	1
	Public Relations Manager	1	1	1
	Total Positions	5	5	6

Engineering Services Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	City Engineer	*	1	1
	Total Positions	1	1	1

* Previously part of Community Development

Finance Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	Finance Director	1	1	1
	Administrative Assistant	1	1	1
	Finance Specialist	0	1	1
	Customer Service Supervisor	1	1	1
	Customer Service Representatives	3	2	3
	Utility Billing Specialist	1	1	1
	Municipal Accountant	1	1	1
	Total Positions	8	8	9

Municipal Court Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	Administrator/Court Clerk	1	1	1
	Deputy Court Clerk	1	1	1
	Customer Service Representatives	2	2	2
	Part-time Municipal Judge	0.5	0.5	*
	Part-time City Prosecutor (2x.5)	1	1	1
	City Marshall **	1	1	1
	Total Positions	6.5	6.5	6.5

* Prior budget converted to FTE

** Position transferred from BPD

City of Bethany

Strength by Position Department

Police Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	Police Chief	1	1	1
	Deputy Police Chief	1	1	1
	Administrative Assistant	1	1	1
	Captain	1	1	1
	Lieutenants	7	7	7
	Police Officer	20	19	20
	Information Technology Tech	1	1	1
	Communication Specialist	6.5	6.5	7
	Animal Control Supervisor	1	1	1
	Animal Control Officer	2	2	2
	Part-time Records Clerk	0.5	0.5	0.5
	Part-time Warrant Officer **	0	1	0
	Total Positions	42	42	42.5
** Position transferred to Courts				
Fire Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	Fire Chief	1	1	1
	Assistant Fire Chief	1	1	1
	Battalion Fire Chiefs	3	3	3
	Captains	3	3	3
	Sergeants	6	6	6
	Firefighters	9	9	9
	Total Positions	23	23	23
Planning & Development Services	Classification	FY 2017		FY2018
		Actual	Budget	FTE
	Planning Director *	0	0	1
	Grants Specialist	1	1	1
	Administrative Assistant	1	1	1
	City Inspector	1.5	1	2
	Code Enforcement/Inspection	1	2	1
	Total Positions	4.5	5	6

* Budgeted position reclassified to Engineering.

City of Bethany

Strength by Position Department

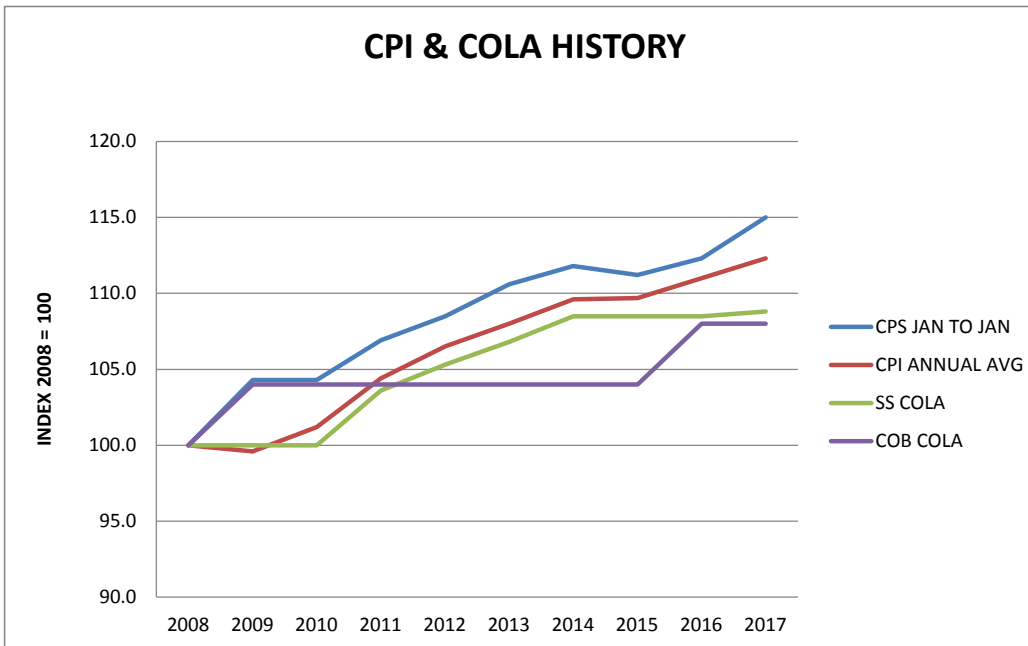
Public Works Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
		Budget		
	<u>Administrative Division</u>			
	Public Works Director	*	0.5	0.5
	Administrative Assistant		1	1
	Asst Public Works Director	*	0.5	0.5
	<u>Vehicle & Maintenance Division</u>			
	Automotive Technician		1	2
	Facilities Services Technician		0	1
	<u>Street Division</u>			
	Streets Division Foreman		1	1
	Equipment Operator		2	4
	Crew Worker		2	5
	Total Positions		8	10
				15
* Director oversees Public Works Department on a 50% basis.				
Parks & Culture Department	Classification	FY 2017		FY2018
		Actual	Budget	FTE
		Budget		
	<u>Parks Division</u>			
	Parks & Culture Director		0	1
	Parks Division Foreman		1	1
	Equipment Operator		1	1
	Crew Worker		4	8
	Total Positions		6	8
				11
Public Works Authority	Classification	FY 2017		FY2018
		Actual	Budget	FTE
		Budget		
	Public Works Director *		0.5	0.5
	Asst Public Works Dir/Utility Super. *		0.5	0.5
	<u>Solid Waste Division</u>			
	Solid Waste Supervisor		1	1
	Solid Waste Truck Driver		5	4
	Assistant Solid Waste Truck Driver		2	0
	Solid Waste Collector		6	0
	<u>Water Plant Division</u>			
	Water Plant Supervisor		1	1
	Water Plant Mechanic		0	1
	Plant Operator		6	6
	Crew Worker		0	0
	<u>Utility Line Division</u>			
	Utility Line Foreman		1	1
	Equipment Operator		0	1
	Crew Worker		4	5
	Sanitary Sewer System Mechanic		1	1
	Equipment Operator		0	1
	Total Positions		28	34
				23
* Director oversees Public Works Authority on a 50% basis.				
	Total Positions - All Funds		132	142.5
				143

City of Bethany

COLA AND CPI HISTORY

CALENDAR YEAR	CPI JANUARY TO JANUARY	CPI ANNUAL	SOCIAL SEC COLA	FISCAL YEAR END	COLA ADJUSTMENT
2016	2.7	1.3	0.3	2017	0.00
2015	1.1	0.1	0.0	2016	4.00
2014	-0.6	1.6	1.7	2015	0.00
2013	1.2	1.5	1.5	2014	0.00
2012	2.1	2.1	1.7	2013	0.00
2011	1.6	3.2	3.6	2012	0.00
2010	2.6	1.6	0.0	2011	0.00
2009	0.0	-0.4	0.0	2010	0.00
2008	4.3	3.8	5.8	2009	4.00
2007	2.1	2.8	2.3	2008	4.00

YEAR	CPI JAN TO JAN	CPI ANN AVG	SS COLA	COLA ADJ
2008	100.0	100.0	100.0	100.00
2009	104.3	99.6	100.0	104.00
2010	104.3	101.2	100.0	104.00
2011	106.9	104.4	103.6	104.00
2012	108.5	106.5	105.3	104.00
2013	110.6	108.0	106.8	104.00
2014	111.8	109.6	108.5	104.00
2015	111.2	109.7	108.5	104.00
2016	112.3	111.0	108.5	108.00
2017	115.0	112.3	108.8	108.00



City of Bethany

Fire Department Pay Comparison

Rank	Low End	High End
Recruit	-7	-9
Firefighter	-5	-10
Driver/ Apprentice Operator	-20	-9
Captain	-26	-17
Deputy Chief	-26	-8

Police Department Pay Comparison

Officer	-4	2
Lieutenant	-2	-12
Captain	0	-12
Deputy Chief	-26	-10

City of Bethany

General Employee Pay Comparison

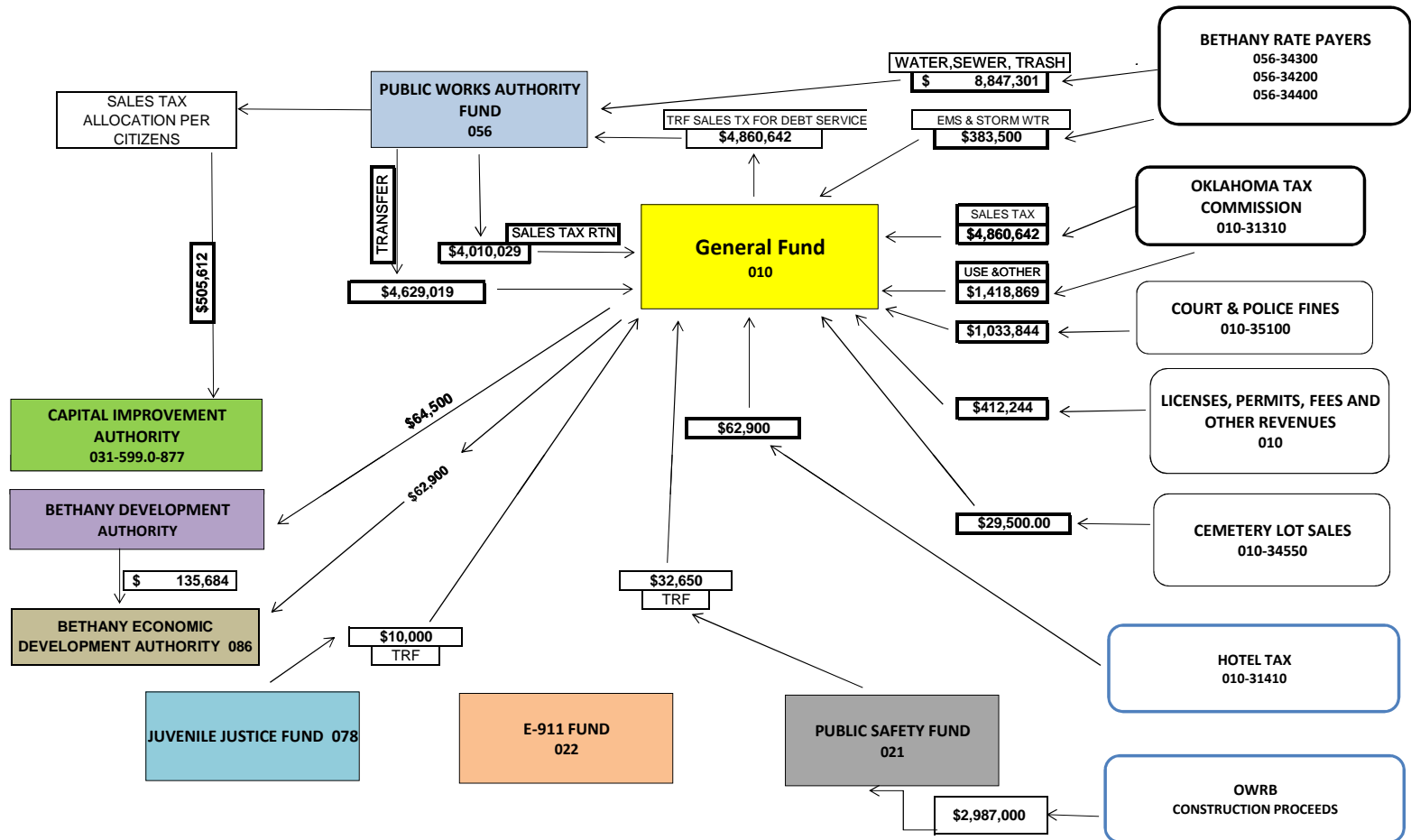
Grade	Position	Low End	High End
G2	Crew Worker 1	-5%	-11%
	Solid Waste Worker	-16%	-20%
G3	Customer Service Reps	-18%	-20%
	Utility Crew Worker I	-18%	-21%
G4	Crew Worker II	-13%	-11%
GS	Automotive Tech		
	Equipment Operator I		
	Utility Line Crew Worker II	-25%	-23%
G6	Animal Control Officer	-19%	-15%
G6	Solid Waste Driver	-13%	-5%
G6	Administrative Assistant	-12%	-9%
G7	Communications Officer	-14%	-12%
G7	Heavy Equipment Operator	-12%	-8%
G10	General Supervisors	-11%	-7%
G10	Building Inspector	-23%	-17%
G11	Municipal Accountant		1 employee
G12	City Marshal		1 employee
G13	Media Outreach Specialist		1 employee
G14	Senior Inspector		1 employee
G16	Public Utilities Superintendent		no employees
G17	Urban Planner		no employees
G19	Deputy Police Chief	-26	-10
	Deputy Fire Chief	-26	-8
	Deputy Public Works Director		no employees

City of Bethany

G20	Fire Chief	-21%	-16%
	Police Chief	-21%	-16%
	CD Director	Even	-10%
	Finance Director	-12%	-12%
	Court Administrator	14%	14%
	Public Works Director	Even	Even
	Deputy City Manager	-26%	-23%

City of Bethany

FUNDS TRANSFER FLOW CHART FY 2018 BUDGET



City of Bethany

BUDGETED FUND TRANSFERS 2018

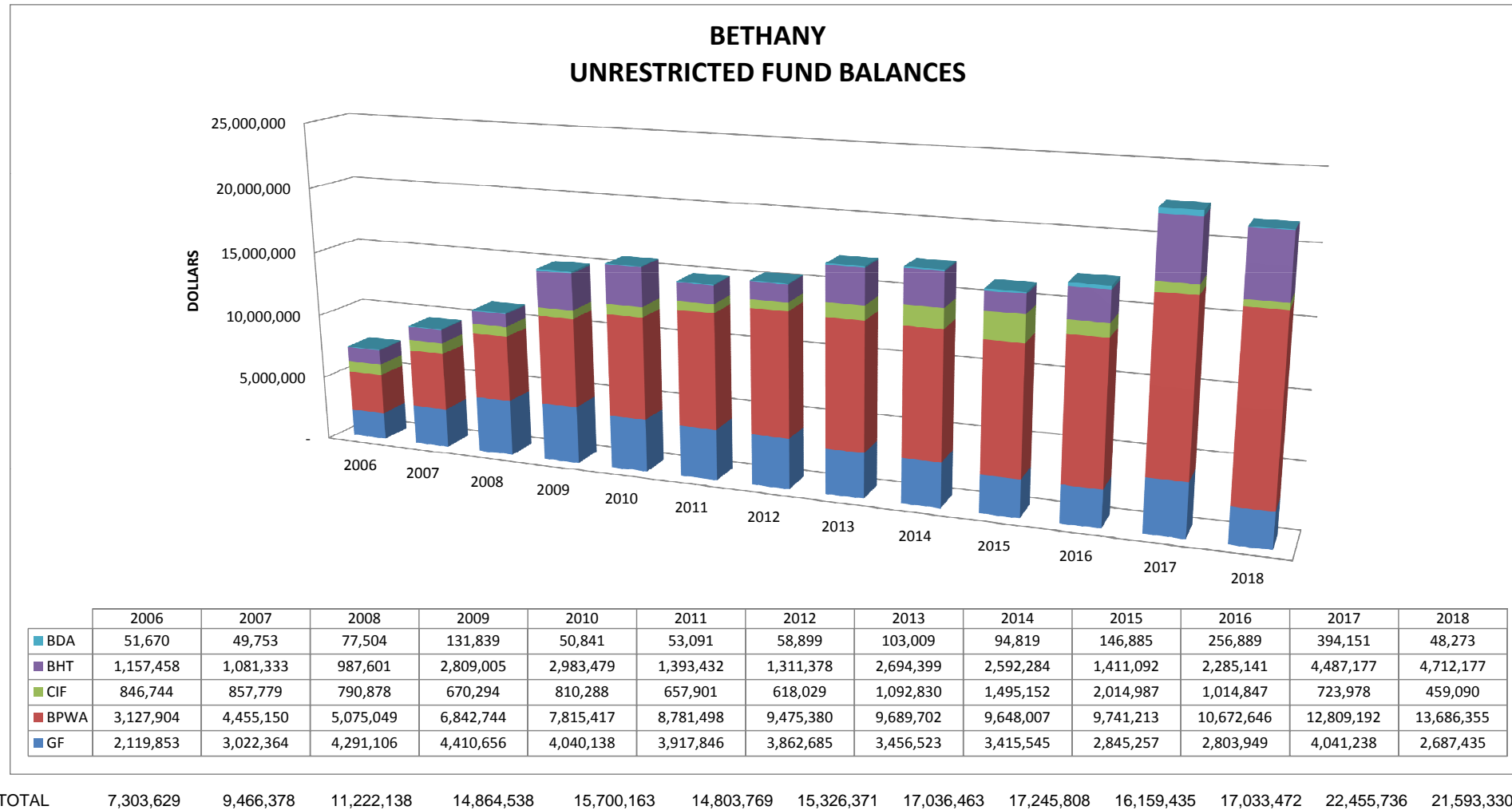
	TRANSFER FROM	TRANSFER IN
<u>General Fund</u>		
Sales Tax Transfer for Debt Service	\$ 4,860,642	\$ -
Bethany Public Works Authority		3,873,375
Bethany Public Works Authority		2,200,000
Transfer from Public Safety Fund		32,650
Transfer from Juvenile Justice Fund		10,000
Transfer from Cemetery Trust		30,200
General Fund	64,500	
Bethany Economic Development Authority	62,900	
 <u>Bethany Public Works Authority</u>		
Transfer Unused Sales Tax to the General Fund	3,873,375	
Transfer Sales Tax Mandated for Capital Improvement	405,120	
Budgeted Transfer to General Fund	2,200,000	
OWRB Construction Funding		2,987,000
Sales Tax Transfer for Debt Service		4,860,642
<u>Bethany Economic Development Authority</u>		
Budgeted General Fund Investment - Hotel Tax		62,900
Transfer from BDA		135,684
<u>Bethany Development Authority</u>		
Earned Portion of Sales Tax		64,500
Budgeted BEDA Investment	135,684	
 <u>Public Safety Fund</u>		
Budgeted Transfer to General Fund	32,650	
 <u>Bethany Capital Improvement Fund</u>		
Bethany Public Works Authority		405,120
 <u>Juvenile Justice Fund</u>		
Budgeted Transfer to General Fund	10,000	
 <u>Bethany Cemetery Trust</u>		
Transfer receipts to General Fund for upkeep costs	30,200	
 <u>OWRB Series 2012 & 2013 Construction Funding</u>		
	2,987,000	
Check Totals	\$ 14,662,071	\$ 14,662,071

FUND BALANCE

	GENERAL FUND			BETHANY PUBLIC WORKS			CAPITAL IMPROVEMENT			HOSPITAL TRUST			BETHANY DEVELOPMENT AUTHORITY		
	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL	UNRESTRICTED	RESTRICTED	TOTAL
2006	2,119,853.18	632,971.66	2,752,824.84	3,127,904.00	11,397,667.78	14,525,571.78	846,744.01	-	846,744.01	1,157,457.70	4,419,519.06	5,576,976.76	51,669.89	-	51,669.89
2007	3,022,363.57	632,971.66	3,655,335.23	4,455,150.05	11,397,667.78	15,852,817.83	857,778.64	-	857,778.64	1,081,332.97	4,419,519.06	5,500,852.03	49,753.12	-	49,753.12
2008	4,291,106.27	632,971.66	4,924,077.93	5,075,048.51	11,397,667.78	16,472,716.29	790,878.11	-	790,878.11	987,601.12	4,419,519.06	5,407,120.18	77,504.04	-	77,504.04
2009	4,410,656.04	632,971.66	5,043,627.70	6,842,743.76	11,397,667.78	18,240,411.54	670,294.30	-	670,294.30	2,809,005.45	2,894,045.88	5,703,051.33	131,838.83	-	131,838.83
2010	4,040,137.57	632,971.66	4,673,109.23	7,815,416.91	11,397,667.78	19,213,084.69	810,288.05	-	810,288.05	2,983,479.33	2,894,045.88	5,877,525.21	50,841.37	-	50,841.37
2011	3,917,846.36	632,971.66	4,550,818.02	8,781,497.92	11,397,667.78	20,179,165.70	657,901.32	-	657,901.32	1,393,432.31	4,407,877.01	5,801,309.32	53,090.72	-	53,090.72
2012	3,862,684.97	632,971.66	4,495,656.63	9,475,379.70	11,397,667.78	20,873,047.48	618,029.44	-	618,029.44	1,311,378.02	4,407,877.01	5,719,255.03	58,899.18	-	58,899.18
2013	3,456,523.49	648,517.46	4,105,040.95	9,689,702.17	11,403,818.98	21,093,521.15	1,092,829.67	-	1,092,829.67	2,694,398.61	4,407,877.01	7,102,275.62	103,009.28	-	103,009.28
2014	3,415,545.16	694,667.12	4,110,212.28	9,648,007.27	11,565,800.39	21,213,807.66	1,495,152.47	-	1,495,152.47	2,592,283.85	4,407,877.01	7,000,160.86	94,818.93	-	94,818.93
2015	2,845,257.22	697,410.74	3,542,667.96	9,741,213.48	11,573,737.11	21,314,950.59	2,014,986.85	-	2,014,986.85	1,411,092.10	5,527,120.18	6,938,212.28	146,885.14	-	146,885.14
2016	2,803,949.09	697,410.74	3,501,359.83	10,672,645.69	11,573,737.11	22,246,382.80	1,014,847.08	-	1,014,847.08	2,285,141.17	4,407,877.01	6,693,018.18	256,888.86	-	256,888.86
2017	4,041,237.89	697,410.74	4,738,648.63	12,809,191.81	10,322,711.90	23,131,903.71	723,978.00	6,469.56	730,447.56	4,487,177.41	4,407,877.73	8,895,055.14	394,150.65	-	394,150.65
2018	2,687,434.89	447,410.74	4,818,693.83	13,686,354.81	7,269,611.90	20,955,966.71	459,090.00	6,469.56	465,559.56	4,712,177.41	4,207,877.73	8,920,055.14	48,272.65	-	48,272.65
TOTAL	44,914,595.70	8,313,629.16	54,912,073.06	111,820,256.08	143,493,091.85	255,313,347.93	12,052,797.94	12,939.12	12,065,737.06	29,905,957.45	55,228,909.63	85,134,867.08	1,517,622.66	-	1,517,622.66

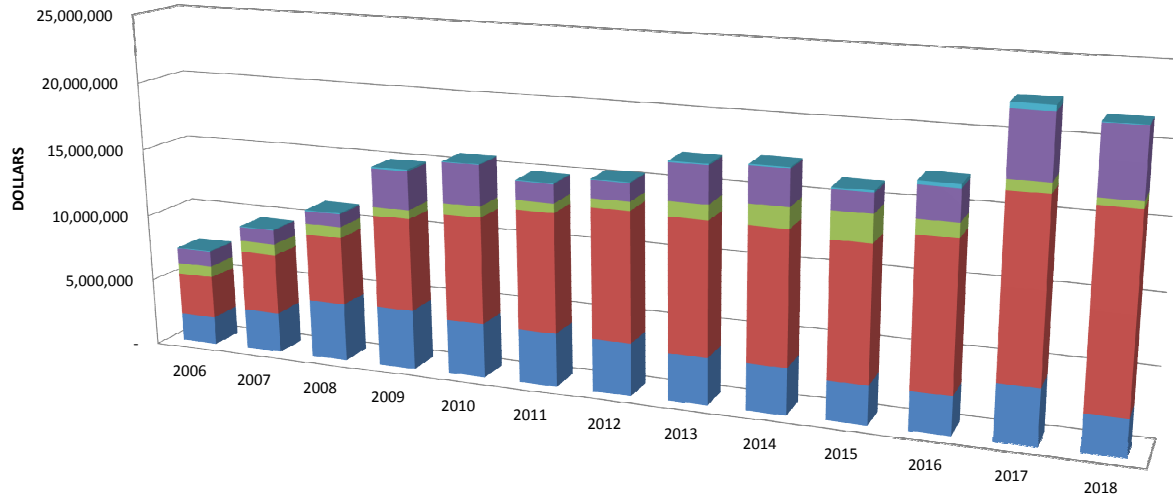
UNRESTRICTED

GF	2,119,853	3,022,364	4,291,106	4,410,656	4,040,138	3,917,846	3,862,685	3,456,523	3,415,545	2,845,257	2,803,949	4,041,238	2,687,435
BPWA	3,127,904	4,455,150	5,075,049	6,842,744	7,815,417	8,781,498	9,475,380	9,689,702	9,648,007	9,741,213	10,672,646	12,809,192	13,686,355
CIF	846,744	857,779	790,878	670,294	810,288	657,901	618,029	1,092,830	1,495,152	2,014,987	1,014,847	723,978	459,090
BHT	1,157,458	1,081,333	987,601	2,809,005	2,983,479	1,393,432	1,311,378	2,694,399	2,592,284	1,411,092	2,285,141	4,487,177	4,712,177
BDA	51,670	49,753	77,504	131,839	50,841	53,091	58,899	103,009	94,819	146,885	256,889	394,151	48,273
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	



TAB 16 UNRESTRICTED FUNDS

BETHANY UNRESTRICTED FUND BALANCES



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
■ BDA	51,670	49,753	77,504	131,839	50,841	53,091	58,899	103,009	94,819	146,885	256,889	394,151	48,273
■ BHT	1,157,458	1,081,333	987,601	2,809,005	2,983,479	1,393,432	1,311,378	2,694,399	2,592,284	1,411,092	2,285,141	4,487,177	4,712,177
■ CIF	846,744	857,779	790,878	670,294	810,288	657,901	618,029	1,092,830	1,495,152	2,014,987	1,014,847	723,978	459,090
■ BPWA	3,127,904	4,455,150	5,075,049	6,842,744	7,815,417	8,781,498	9,475,380	9,689,702	9,648,007	9,741,213	10,672,646	12,809,192	13,686,355
■ GF	2,119,853	3,022,364	4,291,106	4,410,656	4,040,138	3,917,846	3,862,685	3,456,523	3,415,545	2,845,257	2,803,949	4,041,238	2,687,435

TOTAL	7,303,629	9,466,378	11,222,138	14,864,538	15,700,163	14,803,769	15,326,371	17,036,463	17,245,808	16,159,435	17,033,472	22,455,736	21,593,330
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City of Bethany

BUDGETED RESTRICTED FUNDS FOR 2017 - 2018

FUND / DEPARTMENT	PRIOR YEAR 2017	CURRENT YEAR PROPOSED	COMMENTS
General Fund:			
26205 Restricted for OPEB Costs & Emergencies	\$ 697,411	\$ 447,411	Eliminate emergency & build *OPEB accrual for GASB compliance.
	-	-	
Public Works Authority:			
26100 Investment in Capital Assets	10,289,425	7,236,325	Reclassification of OWRB restricted to unrestricted cash, & deprec.
26205 Restricted for OPEB Costs	33,287	33,287	*OPEB costs are fully funded in this fund.
	-	-	
	-	-	
Capital Improvement Authority:			
24500 Blue Goose Fund	6,470	6,470	
Bethany Hospital Authority:			
26100 Investment in Capital Assets	4,407,878	4,207,878	
			*OPEB = Other Post Employment Benefits
TOTALS	<u>\$ 15,434,470</u>	<u>\$ 11,931,370</u>	

2017-2018 Budget EcoDevo Programs



Currently, the City only offers one Economic Development program: Sales Tax Rebate. There is one active project located at Council and 39th Expressway, a Sears Hometown Store, as well as one other project that Council previously approved, however, the second company has not yet accepted the development grant.

Incentive payments under the rebate program started on March 1, 2015 and are to continue through the next 59 months ending on the last day of February, 2020. The store actually opened in July, 2015 and rebates on reported sales through March 15, 2017 have totaled \$53,486.59. The City has benefitted with the receipt of over \$109,150.31 in additional tax receipts from this agreement.

A second program, known as Tax Increment Finance, is currently under consideration. If approved, the proposed Waterfront Development would be the City's first TIF project.

Finally, on April 4, the City Council approved a new Bethany Economic Development Authority (BEDA). The new BEDA is expected to be appointed in May and begin work developing plans.

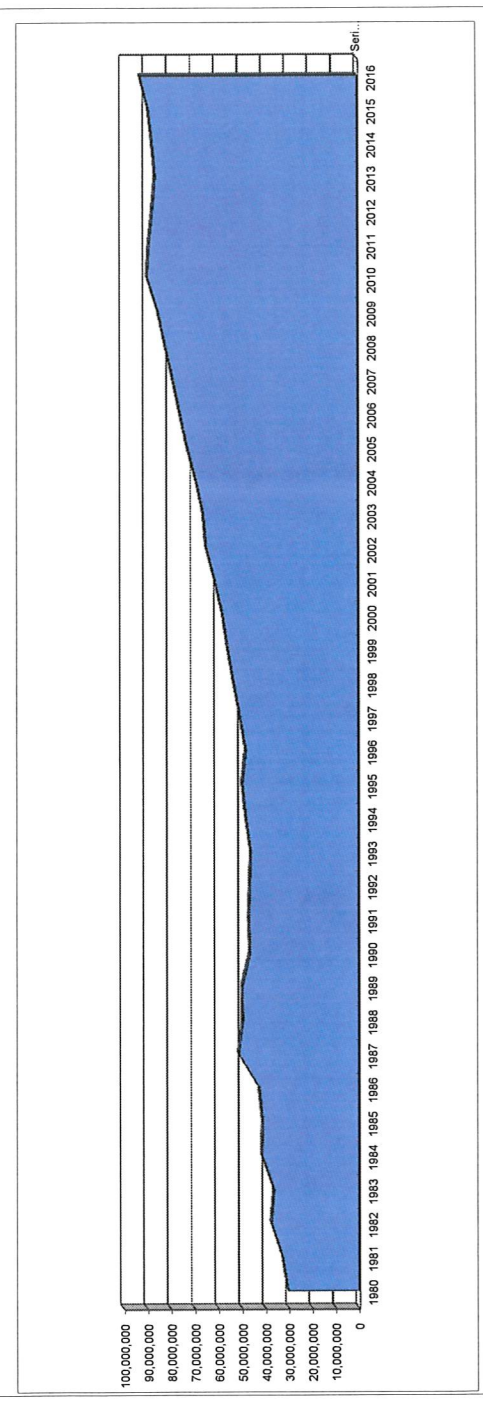
With that, Staff also plans to work with the new BEDA to propose a third economic program that would incentivize startups.

City of Bethany
 EXPECTED MAJOR GRANT FUNDS

Grant Received								
Name	Type	Offered by	Amount	Match Amount	% Match	Purpose	Update	
TAP	Grant	ODOT	\$ 250,000	\$25,000	80/20	Sidewalk along Rockwell from 16th - 23rd and on 23rd from Rockwell towards Western Oaks	5/12/17 - Chad from ODOT stated plans are near completion and those will be sent to Danielle next week.	
Grants / Loans available								
Name	Type	Offered by	Min. Amount	Max. Amount	Due Date	% Match	Purpose	Thoughts/Ideas/Further Details
CWRF / State Grants	Loan / Grant	OWRB	None	Varies			Projects dealing with water - AMR/Street Sweeper/ Debt Coverage approx. 7175 meters	JD & Danielle met with OWRB - Need to further investigate. Water Loss Audit Complete
CDBG - Small Cities	Grant	OK Dept. of Commerce		\$ 70,889.00	07/17/2017			Letter of Intent sent - Have previous project that could potentially be used.
TAP	Grant	ACOG/ODOT		\$ 600,000.00	05/12/2017	80/20	Transportation Alternatives	This is the same grant we have received and are working on for current sidewalks around 23rd& Rockwell
Community Assistance Program	Grant	OML/IQC		\$ 5,000.00	05/15/2017	50/50	Projects or public meetings - Placemaking	Offered through Placemaking Workshop Get meeting Scheduled with IQC
Recycling Partnership	Grant	Recycling Partnership		Over 4,000 households: • Cart procurement: \$7.00 per cart delivered up to \$500,000. • Education and outreach implementation: \$1.00 per household up to \$50,000. • Access to technical assistance and the CARTs campaign materials valued at \$139,000.	None		Recycling bins, Education/Outreach, Technical Assistance	Need to look further into
Brownsfield Grants/Loans								Need to look further into
Oklahoma State Highway Safety Office		OSHSO					Various amounts/dates/projects	Keep an eye on
OKC Foundation	Grant	OKC Foundation					Help with planting of trees, etc.	Keep an eye on
EDA	Grant	EDA					Help with economic adjustment/ public works/ planning and tech. asst.	Look further into

CITIES	PERSONAL	PUBLIC SERVICE	REAL ESTATE	TOTAL VALUE	HOMESTEAD EXEMPTION	DAV EXEMPTION	NET VALUE	DIFFERENCE
1980 BETHANY	3,091,580	3,988,716	27,924,335	35,004,631	5,078,690		29,925,941	2,390,751
1981 BETHANY	3,610,175	4,164,132	29,589,245	37,363,552	5,046,860		32,316,692	37,127,336
1982 BETHANY	5,243,370	4,694,826	31,882,240	41,820,436	4,693,100		37,127,336	1,080,988
1983 BETHANY	4,347,475	4,387,488	32,238,685	40,973,658	4,927,310		36,046,348	5,090,253
1984 BETHANY	4,636,375	4,390,486	36,994,175	46,021,036	4,884,435		41,136,601	14,12%
1985 BETHANY	4,446,667	4,108,558	37,178,375	45,733,600	4,881,945		40,851,655	-0.69%
1986 BETHANY	4,916,564	4,747,237	37,393,930	47,477,731	4,789,500		42,688,231	3.47%
1987 BETHANY	5,052,462	4,092,874	46,600,799	55,746,135	4,717,000		51,029,135	20.73%
1988 BETHANY	5,129,626	4,013,461	44,665,552	53,808,639	4,710,000		49,098,639	-3.78%
1989 BETHANY	5,466,442	4,405,379	44,177,764	54,049,585	4,636,832		314,114	0.64%
1990 BETHANY	5,036,574	4,417,937	41,164,493	50,619,004	4,591,252		46,027,752	(3,385,001)
1991 BETHANY	6,442,935	4,262,836	40,406,877	51,112,648	4,480,246		46,632,402	594,650
1992 BETHANY	6,436,758	4,017,204	40,118,570	50,572,532	4,484,128		46,088,404	(533,998)
1993 BETHANY	5,768,089	3,963,975	40,407,139	50,139,203	4,455,448		45,683,755	(404,849)
1994 BETHANY	6,052,065	4,225,364	41,926,823	52,204,252	4,452,468		47,751,784	2,068,029
1995 BETHANY	6,274,690	4,255,988	43,171,822	53,702,500	4,446,616		49,255,884	1,504,100
1996 BETHANY	4,123,457	4,522,594	43,448,022	52,094,073	4,362,663		47,731,410	(1,524,474)
1997 BETHANY	4,246,013	4,783,165	45,631,578	54,660,756	4,488,580		50,172,176	5,511%
1998 BETHANY	4,612,876	4,881,942	47,974,160	57,468,978	4,574,804		52,894,174	5.43%
1999 BETHANY	4,769,399	5,419,725	49,727,751	59,916,875	4,531,293		55,385,582	4.71%
2000 BETHANY	4,694,700	5,484,223	51,839,568	62,018,491	4,540,367		57,478,124	2,092,542
2001 BETHANY	4,665,021	5,539,778	55,033,715	65,238,514	4,494,826		60,743,688	3,265,564
2002 BETHANY	5,765,240	6,373,457	56,798,713	68,937,410	4,506,525		64,430,885	3,687,197
2003 BETHANY	4,395,354	6,356,667	59,411,630	70,163,651	4,489,826		65,673,825	1,242,940
2004 BETHANY	4,087,194	6,373,821	62,739,317	73,200,332	4,402,825		68,797,507	3,123,682
2005 BETHANY	4,344,348	6,741,615	65,760,126	76,846,089	4,326,825		72,519,264	3,721,757
2006 BETHANY	4,338,854	6,114,483	69,516,339	79,969,676	4,185,825		75,783,851	3,264,587
2007 BETHANY	4,376,673	4,594,385	73,869,887	82,842,945	4,084,825	305,915	78,407,073	3,888%
2008 BETHANY	4,365,171	4,143,029	77,526,412	86,034,612	3,991,825	417,962	81,624,825	3,217,752
2009 BETHANY	4,829,434	3,923,663	80,384,985	89,138,082	3,946,825	544,780	84,720,673	3,095,848
2010 BETHANY	6,214,740	6,063,457	81,549,220	93,827,417	3,912,825	470,584	89,369,812	4,649,139
2011 BETHANY	4,626,313	5,857,744	82,446,544	92,932,601	3,863,825	542,426	88,526,350	(843,462)
2012 BETHANY	5,079,857	4,351,642	81,923,286	91,354,785	3,773,000	558,503	87,023,282	(1,503,068)
2013 BETHANY	4,849,288	3,347,564	81,872,514	90,069,366	3,662,000	567,577	85,839,789	(1,183,493)
2014 BETHANY	4,860,505	3,491,525	82,932,215	91,284,245	3,511,000	624,556	87,148,689	1,308,900
2015 BETHANY	4,813,447	3,477,858	84,578,664	92,869,969	3,376,000	667,539	88,826,430	1,677,741
2016 BETHANY	5,158,518	3,428,937	87,841,944	96,429,399	3,260,000	659,464	92,509,935	3,683,505

City of Bethany
Certification Net Valuation

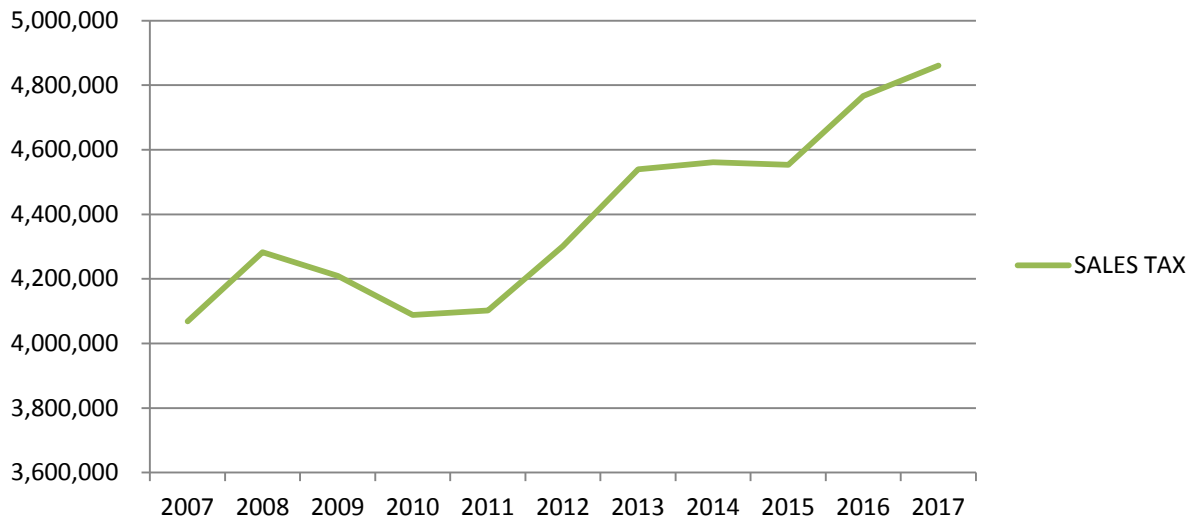


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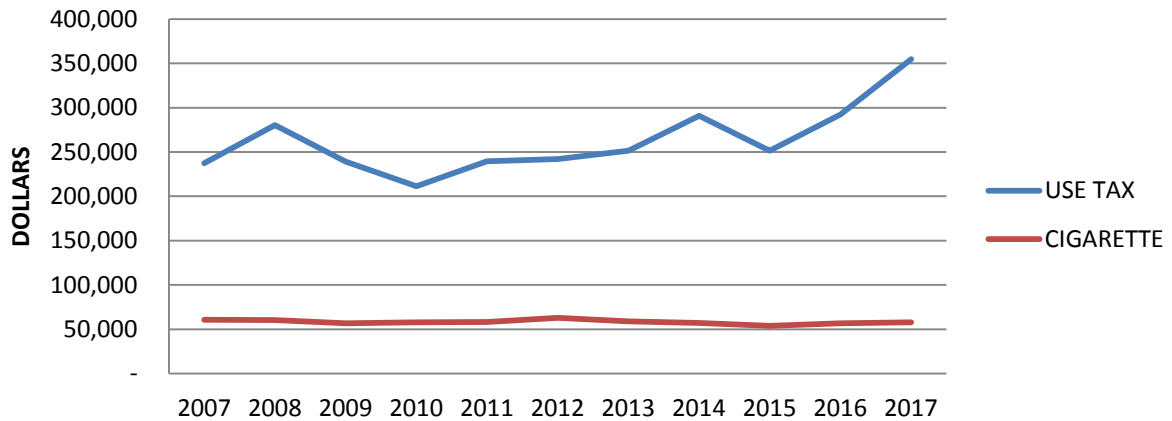
CITY OF BETHANY
 TAX COLLECTION HISTORY
 FISCAL YEARS 2007 - 2017

YEAR	SALES TAX	USE TAX	CIGARETTE TAX	TOTAL
2007	4,067,876	237,509	60,867	4,366,252
2008	4,283,049	280,309	60,508	4,623,866
2009	4,209,641	239,183	56,794	4,505,618
2010	4,088,249	211,378	57,855	4,357,482
2011	4,101,730	239,651	58,143	4,399,524
2012	4,301,207	242,173	62,922	4,606,302
2013	4,539,626	251,308	58,967	4,849,901
2014	4,561,665	290,895	57,068	4,909,628
2015	4,553,546	251,456	53,873	4,858,875
2016	4,766,452	292,341	56,702	5,115,495
2017	4,860,642	354,625	57,834	5,273,101
GRAND TOTALS	48,333,683	2,890,828	641,533	51,866,044

SALES TAX



USE & CIGARETTE TAXES



CITY OF BETHANY
TAX COLLECTION HISTORY
FISCAL YEARS 2007 - 2017

YEAR	MONTH	SALES TAX	USE TAX	CIGARETTE TAX	TOTAL
2006	JULY	334,705	20,967	6,665	362,337
2006	AUGUST	347,094	15,010	5,033	367,137
2006	SEPTEMBER	368,822	13,282	5,190	387,294
2006	OCTOBER	330,374	16,417	5,573	352,364
2006	NOVEMBER	331,976	17,279	5,153	354,408
2006	DECEMBER	315,710	14,654	5,153	335,517
2007	JANUARY	358,702	17,921	4,875	381,498
2007	FEBRUARY	331,058	17,248	4,102	352,408
2007	MARCH	346,008	21,390	4,129	371,527
2007	APRIL	331,486	33,071	5,417	369,974
2007	MAY	330,450	26,970	4,865	362,285
2007	JUNE	341,491	23,300	4,712	369,503
2007 TOTAL		<u>4,067,876</u>	<u>237,509</u>	<u>60,867</u>	<u>4,366,252</u>
2007	JULY	324,624	25,809	5,378	355,811
2007	AUGUST	335,186	31,168	4,561	370,915
2007	SEPTEMBER	353,928	45,143	5,981	405,052
2007	OCTOBER	392,273	22,308	5,260	419,841
2007	NOVEMBER	355,253	20,652	5,427	381,332
2007	DECEMBER	330,685	20,989	4,899	356,573
2008	JANUARY	321,935	22,010	4,776	348,721
2008	FEBRUARY	414,937	18,028	4,143	437,108
2008	MARCH	383,759	19,534	4,601	407,894
2008	APRIL	347,267	19,025	5,494	371,786
2008	MAY	365,862	18,718	4,862	389,442
2008	JUNE	357,340	16,925	5,126	379,391
2008 TOTAL		<u>4,283,049</u>	<u>280,309</u>	<u>60,508</u>	<u>4,623,866</u>
2008	JULY	334,633	16,102	5,053	355,788
2008	AUGUST	358,031	26,395	4,783	389,209
2008	SEPTEMBER	392,105	27,111	4,633	423,849
2008	OCTOBER	353,837	17,343	5,487	376,667
2008	NOVEMBER	366,584	22,391	4,847	393,822
2008	DECEMBER	338,438	19,107	4,533	362,078
2009	JANUARY	323,433	18,208	5,177	346,818
2009	FEBRUARY	372,147	20,196	3,096	395,439
2009	MARCH	338,916	14,279	5,348	358,543
2009	APRIL	325,352	23,210	5,065	353,627
2009	MAY	331,822	18,644	4,101	354,567
2009	JUNE	374,343	16,197	4,671	395,211
2009 TOTAL		<u>4,209,641</u>	<u>239,183</u>	<u>56,794</u>	<u>4,505,618</u>

CITY OF BETHANY
TAX COLLECTION HISTORY
FISCAL YEARS 2007 - 2017

YEAR	MONTH	SALES TAX	USE TAX	CIGARETTE TAX	TOTAL
2009	JULY	348,740	14,976	5,123	368,839
2009	AUGUST	364,297	17,987	5,440	387,724
2009	SEPTEMBER	355,141	16,450	4,013	375,604
2009	OCTOBER	375,206	22,292	5,238	402,736
2009	NOVEMBER	349,352	14,989	4,726	369,067
2009	DECEMBER	303,305	17,380	5,394	326,079
2010	JANUARY	323,343	16,522	4,562	344,427
2010	FEBRUARY	344,203	24,112	4,015	372,330
2010	MARCH	330,204	15,306	3,746	349,256
2010	APRIL	342,668	18,605	5,589	366,862
2010	MAY	358,172	19,845	5,066	383,083
2010	JUNE	293,618	12,914	4,943	311,475
2010 TOTAL		<u>4,088,249</u>	<u>211,378</u>	<u>57,855</u>	<u>4,357,482</u>
2010	JULY	345,951	15,784	5,243	366,978
2010	AUGUST	349,686	14,484	4,732	368,902
2010	SEPTEMBER	335,421	16,507	5,202	357,130
2010	OCTOBER	386,035	25,063	5,231	416,329
2010	NOVEMBER	360,591	29,164	5,114	394,869
2010	DECEMBER	311,294	23,399	4,821	339,514
2011	JANUARY	333,461	23,244	5,119	361,824
2011	FEBRUARY	344,909	18,532	3,595	367,036
2011	MARCH	309,030	13,200	4,209	326,439
2011	APRIL	330,819	15,572	5,318	351,709
2011	MAY	330,120	19,057	4,659	353,836
2011	JUNE	364,413	25,645	4,900	394,958
2011 TOTAL		<u>4,101,730</u>	<u>239,651</u>	<u>58,143</u>	<u>4,399,524</u>
2011	JULY	363,495	23,934	5,998	393,427
2011	AUGUST	376,480	18,841	5,252	400,573
2011	SEPTEMBER	374,069	16,744	5,498	396,311
2011	OCTOBER	401,352	12,788	6,428	420,568
2011	NOVEMBER	410,862	24,303	5,099	440,264
2011	DECEMBER	268,157	15,611	6,544	290,312
2012	JANUARY	342,307	18,965	3,902	365,174
2012	FEBRUARY	354,783	22,426	4,340	381,549
2012	MARCH	342,252	14,760	4,373	361,385
2012	APRIL	329,925	15,198	5,244	350,367
2012	MAY	366,268	26,486	4,708	397,462
2012	JUNE	371,257	32,117	5,536	408,910
2012 TOTAL		<u>4,301,207</u>	<u>242,173</u>	<u>62,922</u>	<u>4,606,302</u>

CITY OF BETHANY
TAX COLLECTION HISTORY
FISCAL YEARS 2007 - 2017

YEAR	MONTH	SALES TAX	USE TAX	CIGARETTE TAX	TOTAL
2012	JULY	379,901	18,731	5,257	403,889
2012	AUGUST	416,207	20,947	5,279	442,433
2012	SEPTEMBER	441,226	20,049	6,021	467,296
2012	OCTOBER	392,831	29,910	4,279	427,020
2012	NOVEMBER	375,285	14,764	5,782	395,831
2012	DECEMBER	337,212	20,516	4,833	362,561
2013	JANUARY	357,512	22,732	5,431	385,675
2013	FEBRUARY	385,987	24,723	4,036	414,746
2013	MARCH	340,331	20,293	3,647	364,271
2013	APRIL	338,373	23,495	4,741	366,609
2013	MAY	393,731	17,574	4,895	416,200
2013	JUNE	381,030	17,574	4,766	403,370
2013 TOTAL		<u>4,539,626</u>	<u>251,308</u>	<u>58,967</u>	<u>4,849,901</u>
2013	JULY	392,326	17,977	4,577	414,880
2013	AUGUST	374,479	13,205	4,970	392,654
2013	SEPTEMBER	399,792	18,556	5,208	423,556
2013	OCTOBER	399,772	18,404	4,033	422,209
2013	NOVEMBER	392,434	20,222	4,966	417,622
2013	DECEMBER	372,108	18,032	5,142	395,282
2014	JANUARY	344,423	22,178	5,009	371,610
2014	FEBRUARY	402,314	68,368	2,813	473,495
2014	MARCH	355,889	33,553	4,039	393,481
2014	APRIL	372,676	14,710	3,906	391,292
2014	MAY	400,232	19,455	4,857	424,544
2014	JUNE	355,220	26,235	7,548	389,003
2014 TOTAL		<u>4,561,665</u>	<u>290,895</u>	<u>57,068</u>	<u>4,909,628</u>
2014	JULY	371,336	13,861	4,744	389,941
2014	AUGUST	375,896	19,507	4,649	400,052
2014	SEPTEMBER	407,950	17,387	4,322	429,659
2014	OCTOBER	442,615	19,689	5,044	467,348
2014	NOVEMBER	351,735	22,714	4,390	378,839
2014	DECEMBER	388,297	17,546	4,498	410,341
2015	JANUARY	369,822	24,791	4,118	398,731
2015	FEBRUARY	359,787	19,885	4,417	384,089
2015	MARCH	359,787	24,324	4,780	388,891
2015	APRIL	379,588	17,829	4,440	401,857
2015	MAY	367,145	32,771	3,815	403,731
2015	JUNE	379,588	21,152	4,656	405,396
2015 TOTAL		<u>4,553,546</u>	<u>251,456</u>	<u>53,873</u>	<u>4,858,875</u>

CITY OF BETHANY
TAX COLLECTION HISTORY
FISCAL YEARS 2007 - 2017

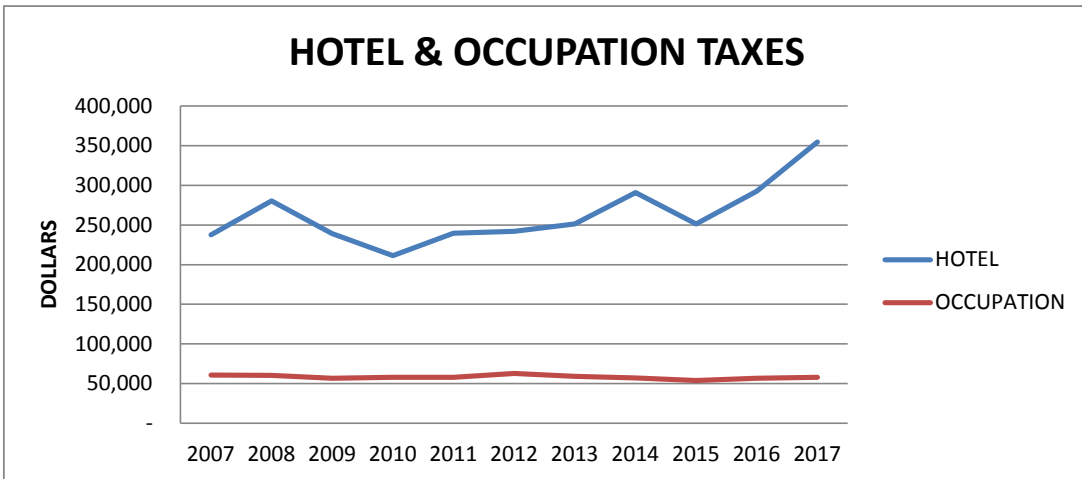
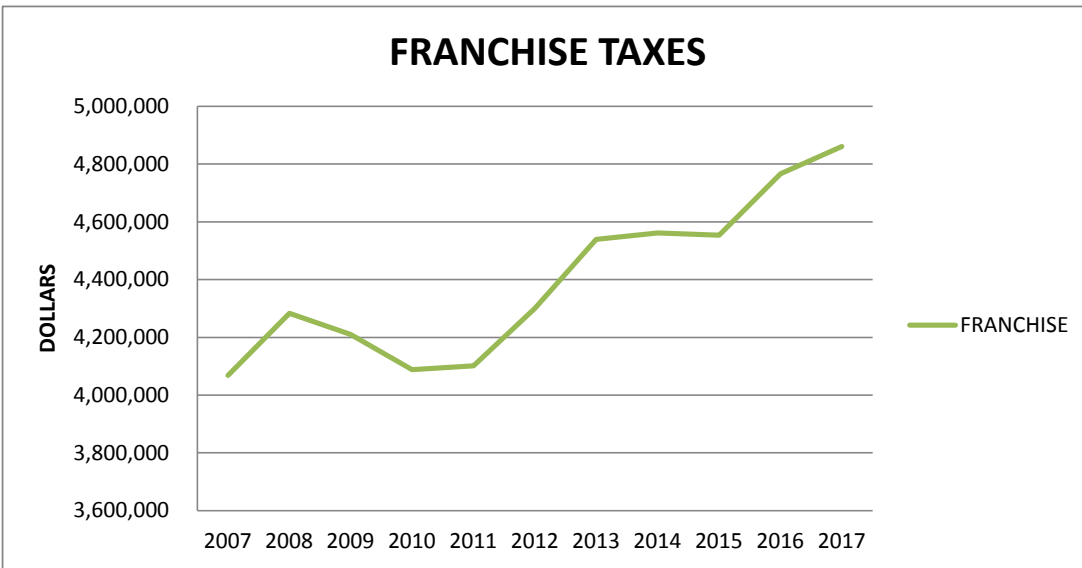
YEAR	MONTH	SALES TAX	USE TAX	CIGARETTE TAX	TOTAL
2015	JULY	358,893	21,152	4,656	384,701
2015	AUGUST	418,248	24,844	4,686	447,778
2015	SEPTEMBER	431,458	20,426	5,070	456,954
2015	OCTOBER	423,223	21,283	4,981	449,487
2015	NOVEMBER	394,960	18,460	5,109	418,529
2015	DECEMBER	394,632	24,313	4,790	423,735
2016	JANUARY	377,270	26,399	5,022	408,691
2016	FEBRUARY	400,359	29,125	4,338	433,822
2016	MARCH	396,455	28,363	3,687	428,505
2016	APRIL	383,026	17,198	4,789	405,013
2016	MAY	391,710	40,531	4,362	436,603
2016	JUNE	396,218	20,247	5,212	421,677
2016 TOTAL		<u>4,766,452</u>	<u>292,341</u>	<u>56,702</u>	<u>5,115,495</u>
2016	JULY	379,668	25,285	4,759	409,712
2016	AUGUST	426,194	30,113	4,760	461,067
2016	SEPTEMBER	410,289	22,360	5,430	438,079
2016	OCTOBER	429,389	39,725	4,685	473,799
2016	NOVEMBER	418,622	22,075	5,129	445,826
2016	DECEMBER	375,871	36,523	5,364	417,758
2017	JANUARY	405,358	41,847	4,365	451,570
2017	FEBRUARY	388,763	29,031	3,925	421,719
2017	MARCH	407,313	22,558	4,181	434,052
2017	APRIL *	412,015	25,008	5,079	442,102
2017	MAY *	391,560	30,500	5,079	427,139
2017	JUNE *	415,600	29,600	5,079	450,279
2017 TOTAL		<u>4,860,642</u>	<u>354,625</u>	<u>57,834</u>	<u>5,273,101</u>

* Estimated

City of Bethany

Franchise, Hotel, Occupation Taxes

YEAR	010-31823 FRANCHISE TAX	010-31410 HOTEL TAX	010-32160 OCCUPATION TAX	TOTAL
2007	4,067,876	237,509	60,867	4,366,252
2008	4,283,049	280,309	60,508	4,623,866
2009	4,209,641	239,183	56,794	4,505,618
2010	4,088,249	211,378	57,855	4,357,482
2011	4,101,730	239,651	58,143	4,399,524
2012	4,301,207	242,173	62,922	4,606,302
2013	4,539,626	251,308	58,967	4,849,901
2014	4,561,665	290,895	57,068	4,909,628
2015	4,553,546	251,456	53,873	4,858,875
2016	4,766,452	292,341	56,702	5,115,495
2017	4,860,642	354,625	57,834	5,273,101
GRAND TOTALS	48,333,683	2,890,828	641,533	51,866,044





SPECIAL FUNDING REQUESTS


1. Chamber of Commerce	\$ 20,000
2. Title XV Code Rewrite	\$110,000
3. Public Transportation	\$162,000

City of Bethany, Oklahoma
Fiscal Year 2018 Budget

The Bethany City Council will hold a public hearing on the proposed FY18 Budget on June 6, 2017, at 7:30 P.M., in City Hall, 6700 NW 36th Street. All citizens are invited and encouraged to attend to provide the City Council with written or oral comments. The complete documents supporting the summarized budgets are available for public inspection from 8:00 A.M. until 5:00 P.M., Monday through Friday in the City Clerk's office at City Hall.

	<u>General Fund</u>	<u>Bethany PWA</u>	<u>Debt Service</u>	<u>Special Revenue</u>	<u>Capital Improvement</u>
<u>Estimated Revenue</u>					
Taxes	\$ 6,084,363	\$ -	\$ 543,626	\$ 5,423	\$ -
Licenses & Permits	169,694	-	-	-	-
Intergovernmental	258,048	-	-	44,650	-
Charges for Services	447,900	8,666,551	-	100,600	-
Fines & Forfeitures	1,033,844	-	-	-	-
Bond proceeds	-	-	-	-	-
Miscellaneous	207,650	-	-	-	3,500
Interfund Transfers	8,681,699	4,860,642	-	-	505,612
Fund Balance	1,353,804	4,799,433	491,133	-	229,888
Total Revenues	\$ 18,237,001	\$ 18,326,625	\$ 1,034,759	\$ 150,673	\$ 739,000
<u>Estimated Expenditures</u>					
General Government	\$ 3,614,328	\$ -	\$ -	\$ -	\$ -
Public Safety	6,808,649	-	-	165,000	-
Public Works (General Fund)	2,825,982	-	-	-	-
Public Works (Utility Fund)	-	6,410,866	-	-	-
Debt Service	-	996,098	606,875	-	-
Debt Service Reserves	-	-	427,884	-	-
Capital Improvements	-	1,775,000	-	-	739,000
Interfund transfers	4,988,042	9,144,661	-	32,650	-
Total Expenditures	\$ 18,237,001	\$ 18,326,625	\$ 1,034,759	\$ 197,650	\$ 739,000




 Jon Robinson - City Clerk

CITY OF BETHANY, OKLAHOMA

SINKING FUND SCHEDULES

JUNE 30, 2017

AND

SINKING FUND

ESTIMATE OF NEEDS

FOR

FISCAL YEAR ENDING

JUNE 30, 2018

City of Bethany

Sinking Fund
County Excise Board's Appropriation of Income and Revenues
2017-18 Estimate of Needs

1. To Finance Approved Budget in the Sum of (SF-1 Line 25)	\$585,158
2. Excess of Assets Over Liabilities (SF-1 Line 17)	16,561
3. Other Deductions:	
4. Balance Required to Raise	\$568,597
5. Add 5% Overlevy for Delinquent Tax	28,430
6. Gross Balance of Requirements	\$597,027
7. Net Assessed Valuation	\$96,725,269
8. Mill Levy	6.18

CITY OF BETHANY, OKLAHOMA
SINKING FUND
June 30, 2017

Line No.	Balance Sheets	Sinking Fund	
		Detail	Extension
	Assets:		
1	Cash balance (Form SF-2, Line 21)	440,276	
2	Investments (Form SF-4, Col. 6)	0	
3	Cash with Paying Agent		
4			
5			
6	Total Assets		\$440,276
	Liabilities:		
7	Matured bonds outstanding (Form SF-3, Col. 19)	\$0	
8	Accrual on unmatured bonds (Form SF-3, Col. 18)	409,000	
9	Accrual on final coupons (Form SF-3, Col. 27)	0	
10	Unpaid interest coupons accrued (Form SF-3, Col. 34) - Matured	0	
11	Fiscal agency commission on above		
12	Judgments and interest levied		
13	Unpaid interest coupons accrued (Form SF-3, Col. 35) - Unmatured	14,715	
14			
15			
16	Total Liabilities		\$423,715
17	Excess of assets over liabilities (To Form SF-7, Line 2)		16,561
	Estimate of Sinking Fund Needs - Next Year		
18	Interest required on bonds (Form SF-3, Col. 29)	\$175,858	
19	Accrual on bonds (Form SF-3, Col. 12)	409,000	
20	Accrual on judgments (Form SF-5, Line 12A)		
21	Interest accruals on judgments (Form SF-5, Line 12B)		
22	Commissions - Fiscal agencies	300	
23			
24			
25	Total Sinking Fund Provision (To Form SF-7, Line 1)		\$585,158

SINKING FUND
STATEMENT OF CASH ACCOUNTS, DISBURSEMENTS AND BALANCES
For the Fiscal Year Ended June 30, 2017

<u>Line</u> No.	<u>Sinking Fund</u>
1	221,397.25
2	-
Receipts and Apportionments:	
3	380,241.07
4	1,778.85
5	13,733.61
6	-
7	
8	
9	395,753.53
10	617,150.78
Disbursements:	
11	176,575.00
12	-
13	300.00
14	-
15	-
16	-
17	-
18	-
19	-
20	176,875.00
21	440,275.78

Cash balance - End of year, June 30, 2017 (To Form SF-1, Line 1)

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2017 and Accruals Thereon

1	2	3	4	5	6	7
Purpose of Bond Issue	Date of Issue	Date of Sale (Close)	Date Maturing Begins	Amount of Each Uniform Maturity	Date of Final Maturity	Amount of Final Maturity
1 General Obligation Bonds, Series 2016	06/01/16	06/29/16	06/01/18	430,000	06/01/36	440,000
2						
3						
4						
5						
6						
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30						
PAGE TOTAL						
GRAND TOTAL				430,000		440,000

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2017 and Accruals Thereon

	8	9	10	11	12	13	14
	Amount of Original Issue	Cancelled Funded or In Judgment or Delayed for Final Levy Year	Bond Issues Accruing by Tax Levy	Tax Years to Run	Normal Annual Accrual	Tax Years Run	Accrual Liability To Date
1	8,180,000		8,180,000	20	409,000	1	409,000
2							
3							
4							
5							
6							
7							
8							
9							
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27							
28							
29							
30							
	PAGE TOTAL						
					409,000.00		409,000.00
	GRAND TOTAL						409,000.00

(To SF-1, Line 19)

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2017 and Accruals Thereon

	15	16	17	18	19	20
Basis of Accruals Contemplated on Net Collections or Better in Anticipation						
Deductions From Total Accruals	Total Bonds Outstanding					

Bonds Paid Prior to 06/30/2016	Bonds Paid During 2016-2017	Matured Bonds Unpaid	Balance of Liability 06/30/2017	Matured	Unmatured
			409,000		8,180,000

- 1
- 2
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- 30

PAGE TOTAL

GRAND TOTAL

0		409,000	
8,180,000			
(To SF-2, Line 12)		(To SF-1, Line 8)	(To SF-1, Line 7)

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2017 and Accruals Thereon

	21	22	23	24	25	26	27	28	29
	Coupon Computation								
First Next Coupon Due			Terminal Interest To Accrue	Years To Run	Accrue Each Year	Tax Years Run	Total Accrued To Date	Current Interest Earnings Through 2017-2018	Total Interest To Levy For 2017 - 2018 Sum of Cols. 25 & 28
1 Jun-17		2.00-2.75%						175,858.33	175,858.33
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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26									
27									
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29									
30									
	PAGE TOTAL								
			0.00		0.00		0.00	175,858.33	175,858.33
	GRAND TOTAL								
			0.00		0.00		0.00	175,858.33	175,858.33
	(To SF-1, Line 9)								
	(To SF-1, Line 18)								

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2017 and Accruals Thereon

30	31	32	33	34	35												
Interest Earned But Unpaid 06/30/2016		Interest Earnings Through 06/30/17		Interest Earned But Unpaid 06/30/2017													
Matured	Unmatured	Coupons Paid Through 06/30/17		Matured	Unmatured												
1	14,714.58	176,575.00	176,575.00		14,714.58												
2																	
3																	
4																	
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%; text-align: right;">14,714.58</td> <td style="width: 15%; text-align: right;">176,575.00</td> <td style="width: 15%; text-align: right;">176,575.00</td> <td style="width: 15%; text-align: right;">14,714.58</td> <td style="width: 15%;"></td> </tr> <tr> <td style="text-align: right;">GRAND TOTAL</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">(To SF-1, Line 13)</td> </tr> </table>							14,714.58	176,575.00	176,575.00	14,714.58		GRAND TOTAL					(To SF-1, Line 13)
	14,714.58	176,575.00	176,575.00	14,714.58													
GRAND TOTAL					(To SF-1, Line 13)												

**SINKING FUND
STATEMENT OF INVESTMENTS**

For the Fiscal Year Ended June 30, 2016

1	2	3		4	5	6
Investment on Hand Beginning of Year	Purchases	Liquidation of Investments		Amount of Premium Paid	Barred by Court Order	Investment on Hand Ending of Year
		Collection				
1 Municipal Bonds	0.00	0.00	0.00	0.00		0.00
2 U.S. Bonds and Certificates	0.00	0.00	0.00	0.00		0.00
3 Certificates of Deposit	0.00	0.00	0.00	0.00		0.00
4						
5						
6						0.00
7						
8						
9 Judgments	0.00	0.00	0.00	0.00		0.00
10 Total	0.00	0.00	0.00	0.00		0.00

(To SF-2, Line 1 (To SF-2, Line 2)) (To SF-1, Line 2)

JUDGMENT INDEBTEDNESS AFFECTING HOMESTEADS

	Judgment	Judgment	Judgment
1 In Favor of			
2 By Whom Owned			
3 Purpose of Judgment			
4 Case Number			
5 Name of Court			
6 Date of Judgment			
7 Principal Amount of Judgment			
8 Tax Levies Made	0		
9 Principal Amount to be Provided for by 6/30/06	0.00		
10 Principal Amount Provided for in 2006/07	0.00		
11 Principal Amount not Provided for	0.00		
12 Amount to Provide by Tax Levy 2007 - 2008			
a. Principal (To SF-1, Line 20)			
b. Interest (To SF-1, Line 21)			
Total		0.00	

COMPREHENSIVE PLAN SUMMARY

1. Code Enforcement
 - a. Hard Code Enforcement
 - b. Code Compliance Assistance
 - c. Incentive Program "Carrots"
2. Housing
 - a. Volunteer Assistance
 - b. Small Loan Matching Program
 - c. Encouragement grants
3. City Charter
 - a. Keep Charter Density cap as is
 - b. Amend the City Charter
4. Homes
 - a. Amend the Zoning Code
 - b. Utilize PUD Provisions
5. Circulation & Mobility
 - a. Sidewalks on main corridors
 - b. Sidewalks near schools & parks
 - c. ADA-compliant 2-way crosswalks
 - d. Implement a bike route network
 - e. Signage, Sharrows and Bike Routes
 - f. Bike / Ped Trails Master Plan
 - g. Explore bus transit option
6. Parks
 - a. Designate new park categories
 - b. Create Parks & Rec Dept
 - c. Consider partnering opportunities
 - d. Explore locations for "future park"
 - e. Plan for future equipment needs
7. Sanitation
 - a. Explore opportunities for changing trash service to include recycling
8. Infrastructure/Water
 - a. Continue study of contamination
 - b. Explore water supply options
9. Sanitary Sewer
 - a. Perform detailed capacity analysis
 - b. Continue current CIP program
10. Storm Drainage
 - a. Implement East Basin Study
 - b. Replace undersized drainage
11. Streets
 - a. Implement crack seal & mtce
 - b. Update ADA Transition Plan
 - c. Rehabilitate arterial streets
 - d. Resurface aging local streets
12. Mixed Use Downtown
 - a. Designate Mixed Use District
 - b. Expand CBD
 - c. Zone additional areas as CBD
13. 23rd Street Character
 - a. Designate a Mixed-Use District
 - b. Amend current zoning
 - c. Encourage start-up businesses
14. Council Road District Character
 - a. Designate a Mixed-Use District
 - b. Amend current zoning
15. Rockwell District Character
 - a. Designate a Mixed-Use District
 - b. Amend current zoning
 - c. Amend City Charter
16. North Rockwell District Character
 - a. Designate Industrial Mixed Use
 - b. Amend current zoning
17. Lake District Character
 - a. Designate as Regional Retail Mixed Use District
 - b. Amend current zoning
18. Bethany Sustains
 - a. Increase Sales Tax
 - b. Sell Bonds
 - c. Raise Water Fees
19. Cemetery
20. Other Initiatives
 - a. Widen 50th Rockwell to MacArthur.
 - b. Drainage and traffic solution for Central Ave between 46th and 50th
 - c. Drainage and storm sewer issues and/or problem

City of Bethany

COMPREHENSIVE PLAN SUMMARY

AGENDA:
ITEM:

The City of Bethany, Oklahoma



FISCAL YEAR 2017

COUNCIL AND MANAGEMENT REPORT

**PRELIMINARY FINANCIAL REPORT
FOR THE QUARTER AND YEAR ENDED
JUNE 30, 2017**

City of Bethany
Council Financial Report
Quarter Ended June 30, 2017



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City of Bethany
Council Financial Report
Quarter Ended June 30, 2017

July 13, 2017

To the Mayor and Council, and
J.D. Cox, City Manager of
Bethany, Oklahoma

This is our 4th Quarter Fiscal 2017 report to Council. In keeping with our new reporting format, many of the presentations you expect are supplemented with information intended to provide Council and the Citizens of Bethany with greater insight into the financial operations of the City.

These statements also bring to an end to Fiscal Year 2017. We start the new year budgeted to bring life to our City's new Comprehensive Plan. So it defines a boundary from the past to the future our Citizen's have called upon us to bring new life and vision to Bethany.

GENERAL FUND (GF)

Revenues for the year 2017 totaled \$8,236,181 or \$328,354 over our budget estimate. Improving sales tax collections from business development and new payers accounted for \$167,908 of this positive result.

Actual expenditures were \$9,184,779. That's \$1,225,239 less than budgeted. Staffing shortages, changes in operations (such as the Freedom Festival), and no significant emergencies during the year made this savings possible.

The General Fund ended the year \$440,811 higher after fund transfers to \$3,884,042.

BETHANY PUBLIC WORKS AUTHORITY (BPWA)

BPWA revenues were less than budget pending the ultimate determination of FEMA on our storm damages in FY 2016. Annual revenues of \$8,199,035 were \$232,246 over the previous year.

Operating expenditures were \$6,325,510 and \$2,462,937 under budget. Contingency for emergencies, staffing, and delayed capital expenditures were significant. BPWA has been able to accomplish many of its capital projects in-house resulting in savings. However, we anticipate capital investment costs to rise as our planning and engineering for budgeted improvements leads to moving forward.

City of Bethany

Council Financial Report

Quarter Ended June 30, 2017



CAPITAL IMPROVEMENT FUND (CIF)

The CIF receives dedicated sales tax revenues as approved by voters. This past year, the CIF received \$435,454 in sales taxes and \$3,152 in interest on the CIF's unspent funds.

Preliminary engineering costs of \$5,610 were the only expenditures.

The Fund ended the year with \$1,354,379 which is budgeted to fund comprehensive plan improvements in the coming years.

BETHANY DEVELOPMENT AUTHORITY (BDA)

June 30th also marked the end of BDA as a "operational" entity of the City. Starting July 1, 2017, our new budget funds a much more aggressive approach to community development.

The BDA revenues during FY 2017 were \$6,878, down \$23,122 from budget. The passing of the management of the annual Freedom Festival to private groups was started this Spring. The BDA spent \$23,773 promoting the event which was \$66,227 less than planned. The BDA "netted" \$43,105 through its changes at the Freedom Festival.

The BDA has made development grants to encourage business development within the City. During fiscal 2017, the BDA paid out \$29,023 for these development grants.

The BDA ended the year with net assets of \$210,971 providing a sound financial start to the *Bethany Economic Development Authority (BEDA)*.

UNRESTRICTED CASH BALANCES

On pages 12 and 13 of this report, we have presented the Bank and Investment accounts by Fund and separated the balances into Unrestricted, Contingencies, and All Other Restricted. Unrestricted funds at June 30, 2017 are \$24,225,744.

City of Bethany, Oklahoma

General Fund / Bethany PWA / Capital Projects

Summary Balance Sheet

as of June 30, 2017

	General Fund	Bethany PWA	Capital Improvement	Total (Memorandum Only)
Assets				
Cash and cash equivalents	\$ 2,989,014	\$ 2,687,383	\$ 988,268	\$ 6,664,664
Secured Investment Program	411,770	581,967	125,604	1,119,341
Investments	546,477	1,876,125	240,507	2,663,109
Accounts receivable	-	600,074	-	600,074
Interest receivable	2,183	(22,610)	-	(20,427)
Due from other funds	-	-	-	-
Other accrued receivable	1,072,991	-	-	1,072,991
Prepaid expenses	-	-	-	-
Restricted investments for bond projects	-	6,283,512	-	6,283,512
Construction in progress	-	-	-	-
Net investment in capital assets	-	25,115,218	-	25,115,218
Deferred debt expense	-	-	-	-
	<u>\$ 5,022,435</u>	<u>\$ 37,121,669</u>	<u>\$ 1,354,379</u>	<u>\$ 43,498,483</u>
Liabilities & Fund Equity				
Liabilities:				
Accounts payable	\$ 118,583	\$ 142,590	\$ -	\$ 261,172
Interest payable	-	-	-	-
Accrued salaries	82,910	17,267	-	100,177
Due to other funds	936,900	30,570	-	967,471
Other accrued liabilities	-	165,143	-	165,143
Long term debt payable	-	13,749,490	-	13,749,490
	<u>\$ 1,138,393</u>	<u>\$ 14,105,061</u>	<u>\$ -</u>	<u>\$ 15,243,453</u>
Fund Equity:				
Fund Balance:				
Reserved for encumbrances	\$ -	\$ -	\$ -	\$ -
Reserved for emergencies	600,000	600,000	-	1,200,000
Reserved for debt service	-	272,095	-	272,095
Designated for capital projects	-	2,021,249	1,347,909	3,369,159
Designated for post employment ben	97,411	33,287	-	130,698
Net assets invested in capital assets	-	9,417,329	-	9,417,329
Designated for current year budget	3,186,632	10,672,646	-	13,859,277
Designated for other uses	-	-	6,470	6,470
	<u>3,884,042</u>	<u>23,016,607</u>	<u>1,354,379</u>	<u>28,255,028</u>
Total Fund Equity	<u>3,884,042</u>	<u>23,016,607</u>	<u>1,354,379</u>	<u>28,255,028</u>
Total Liabilities & Fund Equity	<u>\$ 5,022,435</u>	<u>\$ 37,121,669</u>	<u>\$ 1,354,379</u>	<u>\$ 43,498,483</u>

City of Bethany, Oklahoma

General Fund Budget Variance Report as of June 30, 2017

	Annual Budget	YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE)	
				Variance Amount	Variance Percent
Revenues					
Sales Tax	\$ 4,700,000	\$ 4,700,000	\$ 4,867,908	\$ 167,908	3.57%
Franchise -ONG/OG&E	545,000	545,000	529,843	(15,157)	-2.78%
Ordinance - Telephone	31,000	31,000	31,229	229	0.74%
Franchise-Cable	241,000	241,000	206,764	(34,236)	-14.21%
Use Tax	277,875	277,875	367,525	89,650	32.26%
Hotel Tax	70,000	70,000	60,946	(9,054)	-12.93%
Occupation	45,000	45,000	45,068	68	0.15%
Building Permits	20,000	20,000	45,172	25,172	125.86%
Inspections, Fees & Permits	25,000	25,000	34,895	9,895	39.58%
Zoning Permits	1,000	1,000	688	(312)	-31.20%
Tobacco Tax	55,424	55,424	58,369	2,945	5.31%
Alcohol Beverage Tax	28,000	28,000	34,255	6,255	22.34%
Gasoline Tax	35,000	35,000	35,498	498	1.42%
Commercial Vehicle Tax	145,000	145,000	129,817	(15,183)	-10.47%
Accounting Services	26,400	26,400	26,400	-	0.00%
Emergency Medical Call Service Fee	296,100	296,100	277,257	(18,843)	-6.36%
Stormwater compliance fee	109,000	109,000	107,618	(1,382)	-1.27%
Swimming Pool	40,000	40,000	44,614	4,614	11.53%
Police Fines & Court Costs	1,077,275	1,077,275	1,091,737	14,462	1.34%
Cemetery Lot Sales	20,000	20,000	25,850	5,850	29.25%
Mineral rights/royalties	26,753	26,753	35,073	8,320	31.10%
Interest on Investments	20,000	20,000	17,894	(2,106)	-10.53%
Reimbursements	3,000	3,000	405	(2,595)	-86.50%
Other Income	50,000	50,000	158,397	108,397	216.79%
OMAG Reimbursements	20,000	20,000	2,957	(17,043)	-85.21%
Total Revenues	\$ 7,907,827	\$ 7,907,827	\$ 8,236,181	\$ 328,354	4.15%
Departmental Expenditures					
Management and General Services	\$ 965,570	\$ 965,570	\$ 804,234	\$ 161,336	16.71%
Finance	357,941	357,941	304,513	53,428	14.93%
Municipal Court and Legal	616,179	616,179	511,189	104,990	17.04%
Police Service	3,965,943	3,965,943	3,678,194	287,749	7.26%
Fire Department	2,410,470	2,410,470	2,170,311	240,159	9.96%
Community Development	513,636	513,636	369,101	144,535	28.14%
Public Works Department	1,580,279	1,580,279	1,347,237	233,042	14.75%
Non-Departmental	-	-	-	-	0.00%
Total Expenditures	\$ 10,410,018	\$ 10,410,018	\$ 9,184,779	\$ 1,225,239	11.77%
Operating Transfers (To) From					
Transfer To BPWA (Sales Tax)	\$ (4,695,000)	\$ (4,695,000)	\$ (4,867,910)	\$ (172,910)	-3.68%
Transfer From BPWA (Sales Tax)	3,873,375	3,873,375	4,016,025	142,650	3.68%
Transfer From Bethany PWA	1,900,000	1,900,000	2,200,000	300,000	15.79%
Transfer To BDA	(185,000)	(185,000)	-	185,000	100.00%
Other Transfers	41,295	41,295	41,295	-	0.00%
Net Operating Transfers	\$ 934,670	\$ 934,670	\$ 1,389,409	\$ 454,739	-48.65%
Net Gain (Loss)	\$ (1,567,521)	\$ (1,567,521)	\$ 440,811		
Fund Balance - Beginning	2,677,373	2,677,373	3,443,231		
Fund Balance - Ending	\$ 1,109,852	\$ 1,109,852	\$ 3,884,042		

City of Bethany, Oklahoma

Bethany Public Works Authority Budget Variance Report as of June 30, 2017

	Annual Budget	YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE)	
				Variance Amount	Variance Percent
Revenues					
Water Service	\$ 3,596,676	\$ 3,596,676	\$ 3,563,770	\$ (32,906)	-0.91%
Sewer Service	2,381,236	2,381,236	2,173,529	(207,707)	-8.72%
Penalties	110,000	110,000	107,461	(2,539)	-2.31%
Water Taps	2,500	2,500	697	(1,803)	-72.12%
Sewer Taps	750	750	450	(300)	-40.00%
Miscellaneous Income	287,600	287,600	3,628	(283,972)	-98.74%
Lease Income	80,000	80,000	128,716	48,716	60.90%
Sanitation Service	2,240,962	2,240,962	2,183,608	(57,354)	-2.56%
Interest Income	50,000	50,000	37,176	(12,824)	-25.65%
Total Revenues	\$ 8,749,724	\$ 8,749,724	\$ 8,199,035	\$ (550,689)	-6.29%
Operating Expenses					
BWA-PWA Contract	\$ 1,056,000	\$ 1,056,000	\$ 953,920	\$ 102,080	9.67%
Finance and Utility Billing	319,448	319,448	378,944	(59,496)	-18.62%
Public Works Admin	388,323	388,323	177,692	210,631	54.24%
Public Works Fleet Maint	188,885	188,885	52,015	136,870	72.46%
Public Works Solid Waste Service	1,644,666	1,644,666	1,324,521	320,145	19.47%
Utility - Water Department	2,566,272	2,566,272	1,896,954	669,318	26.08%
Utility - Sewer Department	444,108	444,108	288,073	156,035	35.13%
Non-departmental Contingency	755,000	755,000	245,941	509,059	67.43%
Interest on OWRB CW loan	745,476	745,476	327,181	418,295	56.11%
Debt service on OWRB DW loan	680,269	680,269	680,269	-	0.00%
Total Operating Expenses	\$ 8,788,447	\$ 8,788,447	\$ 6,325,510	\$ 2,462,937	28.02%
Operating Transfers (To) From					
Transfer Surplus To General Fund	(2,200,000)	(2,200,000)	(2,200,000)	(0)	0.00%
Sales Tax Transfer To General Fund	(3,877,500)	(3,877,500)	(4,451,479)	(573,979)	14.80%
Sales Tax Transfer To Capital Fund	(394,935)	(394,935)	-	394,935	-100.00%
Sales Tax Transfer From General Fund	4,700,000	4,700,000	4,867,909	167,909	3.57%
Other transfers in (out)	-	-	-	-	0.00%
Total Transfers	(1,772,435)	(1,772,435)	(1,783,570)	\$ (11,135)	0.63%
Net Income	\$ (1,811,158)	\$ (1,811,158)	\$ 89,955		
Retained Earnings - Beginning	21,314,950	21,314,950	22,246,383		
Retained Earnings - Ending	\$ 19,503,792	\$ 19,503,792	\$ 22,336,338		

Capital Improvement Fund
Statement of Revenue, Expenditures and
Changes in Fund Balance
as of June 30, 2017

	FY17 Budget	FY17 YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE)	
				Variance Amount	Variance Percent
Funding Sources					
Interest Income	\$ 3,500	\$ 3,500	\$ 3,152	\$ (348)	-9.95%
Dedicated Sales Tax Revenue	394,935	394,935	435,454	40,519	10.26%
Intergovernmental revenue	-	-	-	-	0.00%
Miscellaneous revenue	-	-	-	-	0.00%
Total Funding Sources	\$ 398,435	\$ 398,435	\$ 438,606	\$ 40,171	10.08%
Expenditures & Encumbrances					
Street Overlays and Sidewalks	\$ 200,000	\$ 200,000	\$ -	\$ 200,000	100.00%
CDBG Water/Sewer Line	50,000	50,000	-	50,000	100.00%
Joint City/County Street Projects	200,000	200,000	-	200,000	100.00%
Preliminary Engineering	15,000	15,000	5,610	9,390	62.60%
Downtown Parking Lot Improvements	75,000	75,000	-	75,000	100.00%
Fire Department Equipment	-	-	-	-	0.00%
Parks Department Equipment	30,000	30,000	-	30,000	100.00%
Capital lease payments	-	-	-	-	0.00%
Total Expenditures & Encumbrances	\$ 570,000	\$ 570,000	\$ 5,610	\$ 564,390	99.02%
Excess (Deficiency) of Revenues Over Expenditures	\$ (171,565)	\$ (171,565)	\$ 432,996	\$ 524,219	305.55%
Beginning Fund Balance	<u>621,736</u>	<u>914,217</u>	<u>921,384</u>	<u>99,933</u>	
Ending Fund Balance	<u>\$ 450,171</u>	<u>\$ 742,652</u>	<u>\$ 1,354,379</u>	<u>\$ 624,153</u>	

Bethany Development Authority
Statement of Net Assets
as of June 30, 2017

Assets:

Cash	\$ 210,971
Secured Investment Program	-
Accounts Receivable	-
Total assets	\$ 210,971

Liabilities

Accounts payable	\$ -
Due to other funds	-
Total liabilities	-

Fund Balance

Designated for economic development	210,971
Total fund balance	210,971
Total liabilities and fund balance	\$ 210,971

Bethany Development Authority
Statement of Revenues, Expenditures
and Changes in Fund Balance
as of June 30, 2017

	Annual Budget	YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE) Variance Amount	Variance Percent
Revenues:					
Interest Income	\$ -	\$ -	\$ -	\$ -	0.00%
Freedom Fest	30,000	30,000	6,878	(23,122)	-77.07%
Transfer from Gen. Fund	185,000	185,000	-	(185,000)	-100.00%
Total Revenues	\$ 215,000	\$ 215,000	\$ 6,878	\$ (208,122)	-96.80%
Expenditures:					
Personal Services	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	100.00%
Materials and Supplies	2,000	2,000	-	2,000	100.00%
Maintenance Services	-	-	-	-	0.00%
Professional Services	64,800	64,800	-	64,800	100.00%
Economic Development Grants	60,000	60,000	29,023	30,977	51.63%
Advertising and Promotion	30,000	30,000	2,065	27,935	93.12%
Freedom Fest	60,000	60,000	21,708	38,292	63.82%
Total Expenditures	\$ 218,300	\$ 218,300	\$ 52,796	\$ 165,504	75.81%
Net Income	\$ (3,300)	\$ (3,300)	\$ (45,918)	\$ (42,617.95)	1291.45%
Net Assets - Beginning	55,095	126,226	256,889		
Net Assets - Ending	\$ 51,795	\$ 122,926	\$ 210,971		

City of Bethany, Oklahoma

General Fund Revenue and Expense Detail For Fiscal Year 2017 Fourth Quarter

	First Quarter	Second Quarter	Third Quarter	April	May	June	Fourth Quarter	2017 Fiscal Year
TAXES:								
Sales tax	\$ 1,216,150	\$ 1,223,882	\$ 1,201,434	\$ 412,015	\$ 409,639	\$ 404,788	\$ 1,226,441	\$ 4,867,908
Use Tax	77,758	98,322	93,436	25,008	36,209	36,792	98,010	367,525
Hotel Tax	19,710	17,262	10,265	6,402	453	6,855	13,710	60,946
Franchise-Cable	57,840	50,583	49,724	-	48,617	-	48,617	206,764
Ordinance-Telephone	5,228	9,538	4,123	-	12,274	66	12,340	31,229
Franchise-ONG/OG&E	166,748	127,578	136,368	37,378	28,212	33,559	99,149	529,843
LICENSES & PERMITS:								
Occupation	11,619	4,739	3,770	1,560	2,365	21,015	24,940	45,068
Building Permits	36,047	2,950	3,136	1,306	944	789	3,039	45,172
Inspection Fees & Permits	16,419	8,875	5,547	1,382	1,364	1,309	4,055	34,895
Zoning Permits	-	-	-	-	688	-	688	688
INTERGOVERNMENTAL REVENUE:								
Commercial Vehicle Registrations	32,804	29,707	32,292	12,094	11,157	11,763	35,014	129,817
Cigarette Tax	14,949	15,178	12,471	5,079	4,738	5,955	15,771	58,369
Alcohol Beverage Tax	10,904	7,407	7,655	2,840	2,797	2,652	8,289	34,255
Gasoline Tax	10,017	9,054	7,630	3,122	2,633	3,042	8,798	35,498
CHARGES FOR SERVICE:								
Accounting Services	4,400	4,400	11,000	2,200	2,200	2,200	6,600	26,400
Emergency Medical Call Service Fee	69,370	69,200	68,562	23,575	23,244	23,306	70,125	277,257
Stormwater Compliance Fee	27,032	26,744	26,921	9,003	8,947	8,971	26,921	107,618
Swimming Pool	13,938	1,798	-	-	5,502	23,376	28,878	44,614
FINES & COURT COSTS:								
Police Fines & Court Costs	253,353	273,188	309,360	77,107	94,248	84,481	255,835	1,091,737
MISCELLANEOUS REVENUE:								
Cemetery Lot Sales	15,400	2,500	4,200	250	2,500	1,000	3,750	25,850
Mineral Rights/Royalties	4,892	8,941	7,151	3,255	8,836	1,999	14,090	35,073
Interest On Investments	5,703	2,174	8,109	1,384	285	239	1,908	17,894
OMAG Refunds	1,292	629	377	-	251	408	659	2,957
Reimbursements	6	399	-	-	-	-	-	405
Other misc Income	20,264	25,280	48,901	15,410	19,881	28,661	63,952	158,397
TOTAL GENERAL FUND REVENUE	\$ 2,091,841	\$ 2,020,329	\$ 2,052,431	\$ 640,370	\$ 727,984	\$ 703,226	\$ 2,071,580	\$ 8,236,181

City of Bethany, Oklahoma

General Fund Revenue and Expense Detail For Fiscal Year 2017 Fourth Quarter

CONTINUED

GENERAL FUND EXPENSE BY DEPARTMENT	\$	157,289	\$	166,330	\$	243,908	\$	81,921	\$	79,694	\$	75,092	\$	236,707	\$	804,234.00
Management and General Services	\$	157,289	\$	166,330	\$	243,908	\$	81,921	\$	79,694	\$	75,092	\$	236,707	\$	804,234.00
Finance Department		86,176		65,568		82,503		20,876		21,775		27,615		70,266		304,513
Municipal Court and Legal		127,830		126,718		128,078		51,131		36,579		40,853		128,563		511,189
Police Service		959,071		932,851		869,489		301,838		302,166		312,779		916,783		3,678,194
Fire & Rescue Department		567,806		531,930		525,076		178,159		160,751		206,589		545,499		2,170,311
Community Development		72,972		85,102		85,936		41,950		39,580		43,561		125,091		369,101
Public Works Department - Administration		35,202		33,383		35,222		8,898		8,220		9,879		26,997		130,804
Public Works Department - Streets Division		128,871		120,502		116,613		64,229		47,467		63,378		175,074		541,060
Public Works Department - Maintenance Divi:		10,595		3,734		16,421		4,119		4,628		3,570		12,317		43,067
Public Works Department - Parks Division		167,182		141,788		107,787		46,114		74,027		95,408		215,549		632,306
Non-Departmental		-		-		-		-		-		-		-		-
Total Expenditures	\$	2,312,994	\$	1,009,703	\$	334,420	\$	799,235	\$	774,887	\$	878,724	\$	2,452,846	\$	9,184,779
Transfers In		1,553,324		1,009,703		2,091,184		521,285		523,245		517,284		1,561,814		6,216,025
Transfers Out		(1,216,150)		(1,223,882)		(1,201,435)		(412,015)		(409,639)		(404,788)		(1,226,443)		(4,867,910)
Other Transfers		-		-		-		-		-		41,295		41,295		41,295
Net Operating Transfers	\$	337,174	\$	(214,179)	\$	889,749	\$	109,270	\$	113,606	\$	153,791	\$	376,666	\$	1,389,409
Net Gain (Loss)	\$	116,021	\$	796,446	\$	2,607,760	\$	(49,596)	\$	66,703	\$	(21,707)	\$	(4,600)	\$	440,811

City of Bethany, Oklahoma

Public Works Authority Revenue and Expense Detail For Fiscal Year 2017 Third Quarter

	First Quarter	Second Quarter	Third Quarter	April	May	June	Fourth Quarter	2017 Fiscal Year
REVENUES:								
Water Service	\$ 975,287	\$ 916,354	\$ 822,575	\$ 275,878	\$ 273,821	\$ 299,855	\$ 849,554	\$ 3,563,770
Sewer Service	537,287	548,751	533,588	186,321	183,916	183,666	553,903	2,173,529
Penalties	27,616	28,878	24,066	8,314	9,168	9,419	26,901	107,461
Water Taps	250	100	150	147	50	-	197	697
Sewer Taps	150	100	150	-	50	-	50	450
Miscellaneous Income	151	736	762	1,461	349	169	1,979	3,628
Lease Income	20,954	45,384	12,337	8,644	38,071	3,326	50,041	128,716
Sanitation Service	550,132	539,997	542,694	186,146	181,263	183,376	550,785	2,183,608
Interest Income	6,280	6,927	15,263	3,759	1,506	3,441	8,706	37,176
Total Revenues	\$ 2,118,107	\$ 2,087,227	\$ 1,951,585	\$ 670,670	\$ 688,194	\$ 683,252	\$ 2,042,116	\$ 8,199,035
OPERATING EXPENSES:								
BWA-PWA Contract	\$ 183,495	\$ 293,038	\$ 188,505	\$ 94,908	\$ 97,763	\$ 96,211	\$ 288,882	\$ 953,920
Finance and Utility Billing	98,088	92,906	116,265	30,387	22,196	19,102	71,685	378,944
Public Works Admin	84,048	36,922	31,688	10,675	7,487	6,872	25,034	177,692
Public Works Fleet Maint	2,522	9,167	47,512	2,484	(27,116)	17,446	(7,186)	52,015
Public Works Solid Waste Service	303,770	362,128	297,490	121,197	126,915	113,021	361,133	1,324,521
Utility - Water Department	478,191	489,559	445,979	154,633	182,619	145,973	483,225	1,896,954
Utility - Sewer Department	79,725	75,474	63,678	33,066	20,737	15,393	69,196	288,073
Non-departmental Contingency	38,687	96,287	49,767	20,074	16,029	25,097	61,200	245,941
Debt service on OWRB DW loan	64,828	86,562	79,700	29,976	44,869	21,246	96,091	327,181
Total Operating Expenses	\$ 1,333,354	\$ 1,542,043	\$ 1,320,584	\$ 497,400	\$ 491,499	\$ 460,361	\$ 1,449,260	\$ 5,645,241
Transfers In	\$ 1,216,151	\$ 1,223,882	\$ 1,201,434	\$ 409,639	\$ 412,015	\$ 404,788	\$ 1,226,442	\$ 4,867,909
Transfers Out	1,662,042	1,669,775	1,647,328	558,270	560,646	553,418	1,672,334	6,651,479
Other Transfers	-	-	-	-	-	-	-	-
Net Operating Transfers	(445,891)	(445,893)	(445,894)	(148,631)	(148,631)	(148,630)	(445,892)	(1,783,570)
Net Gain (Loss)	\$ 338,862	\$ 99,291	\$ 185,107	\$ 24,639	\$ 48,064	\$ 74,261	\$ 146,964	\$ 770,224



City of Bethany
BANK AND INVESTMENT ACCOUNTS
 June 30, 2017

BANK	TYPE	FUND NO	FUND	STATUS	DEPARTMENT	DUE DATE	INTEREST RATE	TERM IN MONTHS	CURRENT VALUE
FBB	CK	999	POOL	UNRESERVED	Pooled Sweep - 0116				\$ 13,857,679.87
FBB	CK	083	UAF	TRUST	Utility Assistance Fund - 0112				291.68
FBB	CK	999	POOL	UNRESERVED	Sweep Funding - 0114				1,912,469.51
FBB	CK	075	EH	TRUST	Employee Health RA - 2400				4,456.97
FBB	CK	072	GF	UNRESERVED	Courts Credit Card Acct - 3720				353,455.49
FBB	CK	072	GF	TRUST	Courts Checking - 3800				312,191.04
FBB	CK	999	PWA	RESERVED	OWRB Construction - 6320				1,747.32
FBB	CK	999	POOL	TRUST	Employee FSA - 7312				6,516.43
FBB	CK	999	GF - POOL	UNRESERVED	Pooled Checking - 7405				264,391.03
FBB	CK	999	GF - POOL	UNRESERVED	COB Credit Card Acct - 7680				933,541.51
FBB	CD	031	CIF	INVESTMENT	Capital Improvement - 601940	03/01/2018		12	102,710.99
FBB	CD	031	CIF	INVESTMENT	Capital Improvement - 601956	09/01/2017		6	137,796.46
CHASE	MM	031	CIF	INVESTMENT	JP Morgan Chase - 0131		0.10%		125,603.87
CHASE	MM	051	BHT	INVESTMENT	JP Morgan Chase - 0131		0.10%		8,841.12
CHASE	MM	056	PWA	INVESTMENT	JP Morgan Chase - 0131		0.10%		581,967.40
CHASE	MM	010	GF	INVESTMENT	JP Morgan Chase - 0131		0.10%		412,403.67
FBB	CD	010	GF	INVESTMENT	General Fund - 1942	05/01/2018		14	145,170.49
FBB	CD	051	BHT	INVESTMENT	Bethany Hospital Trust	05/29/2017		2	206,258.58
CHASE	MM	071	MDF	TRUST	Meter Deposit Fund		0.10%		250,638.73
CHASE	MM	039	PIF	TRUST	Cecil M Park Fund		0.10%		4,335.64
BOK	CD	010	GF - POOL	INVESTMENT	Bank of Georgetown	05/30/2018	1.20%	14	200,000.00
BOK	CD	010	GF - POOL	INVESTMENT	Commerce State Bank	01/31/2020	1.45%	33	200,000.00
BOK	CD	056	PWA	INVESTMENT	Merrick Bank	05/20/2019	1.10%	26	120,000.00
BOK	CD	056	PWA	INVESTMENT	Bank of Grove	04/29/2019	1.10%	13	202,000.00
BOK	CD	056	PWA	INVESTMENT	First Bank Financial	05/17/2019	1.10%	15	200,000.00
BOK	CD	056	PWA	INVESTMENT	First Bank Puerto Rico	12/09/2019	1.55%	21	200,000.00
BOK	CD	056	PWA	INVESTMENT	Comenity Capital Bank	10/11/2016	1.30%	7	95,000.00
BOK	CD	056	PWA	INVESTMENT	Luana Savings Bank	01/08/2018	1.10%	10	100,000.00
BOK	CD	056	PWA	INVESTMENT	Monona State Bank WI	01/17/2018	1.25%	10	100,000.00
BOK	CD	056	PWA	INVESTMENT	Farmers & Merchants Bank	01/31/2020	1.45%	33	100,000.00



City of Bethany
BANK AND INVESTMENT ACCOUNTS
June 30, 2017

BOK	CD	056	PWA	INVESTMENT	Union Bank & Trust	07/22/2019	1.45%	28	100,000.00
BOK	CD	056	PWA	INVESTMENT	BMW Bank of North America	01/21/2020	1.65%	33	100,000.00
BOK	CD	056	PWA	INVESTMENT	Texas Exchange Bank	01/21/2020	1.60%	33	100,000.00
BOK	CD	056	PWA	INVESTMENT	Oriental Bank	08/10/2018	1.30%	17	100,000.00
BOK	CD	056	PWA	INVESTMENT	Key Bank	02/20/2018	1.15%	11	100,000.00
BOK	CD	056	PWA	INVESTMENT	Belmont Savings Bank	12/16/2019	1.50%	21	200,000.00
BOK	CD	051	BHT	INVESTMENT	Sallie Mae - 0YA7	02/05/2018	1.15%	23	100,000.00
BOK	CD	051	BHT	INVESTMENT	Discover Bank - 1ER7	08/01/2017	1.70%	5	200,000.00
BOK	CD	051	BHT	INVESTMENT	Ally Bank - LFV0	07/24/2017	1.15%	4	245,000.00
BOK	CD	032	BLT	RESERVED	TCF National Bank	01/08/2018	0.65%	10	245,000.00
BOK	CD	032	BLT	RESERVED	Western Bank	07/21/2017	0.60%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Park Sterling Bank	07/27/2017	0.60%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Capitol One Bank	01/08/2018	0.75%	10	245,000.00
BOK	CD	032	BLT	RESERVED	Rockford B&T IL	01/11/2018	0.75%	10	245,000.00
BOK	CD	032	BLT	RESERVED	Flint Community Bank	01/16/2018	0.75%	10	245,000.00
BOK	CD	032	BLT	RESERVED	Boston Private Bank	07/13/2017	0.70%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Central State Bank Iowa	07/14/2017	0.60%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Everbank/Jacksonville FI	07/14/2017	0.75%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Queensboro National Bank	07/21/2017	0.60%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Bank United	12/19/2018	1.50%	3	245,000.00
BOK	CD	032	BLT	RESERVED	First Citizens Bank	07/06/2017	0.65%	4	245,000.00
BOK	CD	032	BLT	RESERVED	Iowa Trust & Savings	07/13/2017	0.60%	4	245,000.00
1st State	CD	032	BLT	RESERVED	First State Bank, Oklahoma				245,000.00
Valliance	CD	032	BLT	RESERVED	Valliance Bank	07/08/2017	0.40%	4	245,000.00
FIRST EMPIRE	CD	032	BLT	RESERVED	Mizuho Bank USA	07/20/2017	0.70%	4	245,000.00
FIRST EMPIRE	CD	032	BLT	RESERVED	Santander Bank	07/20/2017	0.75%	4	245,000.00
FIRST EMPIRE	CD	032	BLT	RESERVED	Enterprise Bank	07/21/2017	0.65%	4	245,000.00
FIRST EMPIRE	CD	032	BLT	RESERVED	Merrick Bank	07/19/2017	0.70%	4	245,000.00
	MM	051	BHT	UNRESERVED	Integrus Annuity				1,617,799.64
BancFirst	MM	056	PWA	RESERVED	OWRB Construction - 2013 Refunding				2,958,815.15
PETTY CASH	CASH	010	GF	UNRESERVED	Cash On Hand				3,504.08
					TOTAL				\$ 31,619,586.67



CASH and INVESTMENT SUMMARY

<u>By Location:</u>	<u>Amount</u>
First Bethany Bank & Trust	\$ 18,238,677.37
JP Morgan Chase	1,383,790.43
Bank of Oklahoma	5,947,000.00
First Empire	980,000.00
BancFirst	2,958,815.15
First State Bank	245,000.00
Cash On Hand	3,504.08
Valliance Bank	245,000.00
Integris Annuity	1,617,799.64
Total	\$ 31,619,586.67

<u>By Status:</u>	<u>Amount</u>
Investment	\$ 4,482,752.58
Reserved	7,615,562.47
Unreserved	18,942,841.13
Trust	578,430.49
Total	\$ 31,619,586.67

<u>By Type:</u>	<u>Amount</u>
Certificates of Deposit	\$ 8,008,936.52
Checking	17,646,740.85
Money Market Accounts	5,960,405.22
Cash	3,504.08
Total	\$ 31,619,586.67

City of Bethany

BANK AND INVESTMENT ACCOUNTS June 30, 2017



CASH and INVESTMENT SUMMARY

ACCT NBR	GL BALANCES	FUND & ACCOUNT NAME	RESTRICTED		
			UNRESTRICTED	CONTINGENCIES	ALL OTHER
010-10001	\$ 2,985,354.71	General Fund	\$ 2,287,943.97	\$ 97,410.74	\$ 600,000.00
010-10130	411,769.95	General Fund	411,769.95	-	-
010-10190	3,504.08	General Fund	3,504.08	-	-
010-10300	236,847.17	General Fund	236,847.17	-	-
	\$ 3,637,475.91	GENERAL FUND TOTALS	\$ 2,940,065.17	\$ 97,410.74	\$ 600,000.00
021-10001	284,843.64	Public Safety	242,692.81	-	42,150.83
022-10001	6,318.86	E-911 Fund	-	-	6,318.86
025-10001	(8,200.00)	CDBG Grant	-	-	(8,200.00)
031-10001	988,267.61	Capital Improv	\$ 981,798.05	\$ -	6,469.56
031-10130	125,603.87	Capital Improv	125,603.87	-	-
031-10300	240,507.45	Capital Improv	240,507.45	-	-
	\$ 1,354,378.93	CAPITAL IMPROVEMENT FUND TOTALS	\$ 1,347,909.37	\$ -	\$ 6,469.56
032-10001	4,363,858.98	Library Go Bond	\$ 3,788,531.25	\$ -	575,327.73
032-10130	2,935.97	Library Go Bond	2,935.97	-	-
032-10300	4,655,000.00	Library Go Bond	4,655,000.00	-	-
	\$ 9,021,794.95	CAPITAL IMPROVEMENT FUND TOTALS	\$ 8,446,467.22	\$ -	\$ 575,327.73
039-10001	43,640.13	Parks CIP Fund	-	-	43,640.13
039-10130	-	Parks CIP Fund	-	-	-
039-10300	4,335.64	Parks CIP Fund	-	-	4,335.64
	\$ 47,975.77	PARKS IMPROVEMENT FUND TOTALS	\$ -	\$ -	\$ 47,975.77
040-10001	671,615.86	Debt Service	-	-	671,615.86
051-10001	2,095,958.70	BHT	\$ 2,095,958.70	\$ -	-
051-10130	8,841.12	BHT	8,841.12	-	-
051-10300	751,258.58	BHT	751,258.58	-	-
051-15200	1,617,799.64	BHT	1,617,799.64	-	-
	\$ 4,473,858.04	BETHANY HOSPITAL TRUST	\$ 4,473,858.04	\$ -	\$ -



BANK AND INVESTMENT ACCOUNTS
June 30, 2017



CASH and INVESTMENT SUMMARY

ACCT NBR	GL BALANCES	FUND & ACCOUNT NAME	UNRESTRICTED	RESTRICTED		
				CONTINGENCIES	ALL OTHER	
056-10001	2,687,382.53	BPWA Claim on Pooled Cash	\$ 1,661,740.00	\$ 720,260.10	\$ 305,382.43	
056-10130	581,967.40	BPWA Cash - JP Morgan Chase	581,967.40			
056-10131	1,747.32	BPWA Cash - JP Morgan Chase	1,747.32		1,747.32	
056-10230	2,958,815.15	BPWA OWRB Construction Cash			2,958,815.15	
056-10270	2,643,288.42	BPWA OWRB Construction Cash	2,643,288.42			
056-10300	1,816,991.00	BPWA Investments	1,816,991.00			
	\$ 10,690,191.82	BETHANY PUBLIC WORKS AUTHORITY	\$ 6,705,734.14	\$ 720,260.10	\$ 3,265,944.90	
070-10001	24,323.85	Prepaid Inspection Claim on Pooled Cash			24,323.85	
071-10001	144,061.78	Meter Deposit Claim on Pooled Cash			144,061.78	
071-10130	250,638.73	Meter Deposit Cash - JP Morgan Chase			250,638.73	
071-10300	-	Meter Deposit Investments				
	\$ 394,700.51	METER DEPOSIT FUND TOTALS	\$ -	\$ -	\$ 394,700.51	
072-10000	312,191.04	Court Fund Cash - First Bethany Checking	\$ 10,000.00	\$ 98,627.07	\$ 203,563.97	
072-10001	25,899.40	Court Fund Claim on Pooled Cash	25,899.40			
072-10005	-	Court Fund Credit Card - First Bethany Checking	(353,455.49)		353,455.49	
	\$ 338,090.44	MUNICIPAL COURT FUND	\$ (317,556.09)	\$ 98,627.07	\$ 557,019.46	
074-10001	27,863.20	Performance Claim on Pooled Cash			27,863.20	
078-10001	175,310.30	Juvenile Fund Claim on Pooled Cash	175,310.30			
081-10001	267,782.00	Cemetery Fund Claim on Pooled Cash			267,782.00	
082-10000	-	BDA Cash - First Bethany Checking	\$ -	\$ -	\$ -	
082-10001	210,590.91	BDA Claim on Pooled Cash	210,590.91			
082-10190	380.00	BDA Festival Change Fund	380.00			
	\$ 210,970.91	BETHANY DEVELOPMENT AUTHORITY	\$ 210,970.91	\$ -	\$ -	
083-10000	291.68	Util Assistance Cash - First Bethany Checking	\$ 291.68	\$ -	\$ -	
	\$ 31,619,586.67	TOTAL - ALL FUNDS	\$ 24,225,743.55	\$ 916,297.91	\$ 6,479,292.53	

City of Bethany



CASH, BANK AND INVESTMENT ACCOUNTS

By Fiscal Year and Fund

FUND NAME	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
General Fund	\$ 2,239,810	\$ 2,919,359	\$ 2,172,692	\$ 2,232,777	\$ 3,637,476
Public Safety	834,107	272,680	391,755	450,148	284,844
E-911 Fund	4,581	11,236	4,377	4,520	6,319
CDBG Grant	-	-	-	-	(8,200)
Capital Improvement Fund	1,073,179	1,163,254	1,870,250	1,384,321	1,354,379
Library GO Bond Fund	-	-	-	19,200	9,021,795
Parks/Streets Capital Imprv	47,956	47,968	47,969	47,972	47,976
GO Bond Debt Service	104,809	104,809	104,809	104,809	671,616
Bethany Hospital Trust	3,851,864	4,703,743	4,687,766	4,433,300	4,473,858
Bethany Public Works Authority	12,126,705	10,652,846	14,927,934	13,027,383	10,690,192
Prepaid Inspection Fund	23,868	21,080	21,883	24,977	24,324
Meter Deposit Fund	318,548	292,009	294,332	298,198	394,701
Municipal Court Fund	47,734	58,849	44,181	496,902	338,090
Performance Fund	21,388	20,863	27,863	27,863	27,863
CLEET & OSBI Fund	14,331	13,715	20,251	-	-
Juvenile Fund	175,862	188,589	198,039	192,744	175,310
Cemetery Fund	225,092	234,362	245,862	257,612	267,782
Bethany Development Authority	53,723	36,794	46,861	138,339	210,971
Utility Assistance Fund	50	109	76	177	292
Annual Totals	\$ 21,163,606	\$ 20,742,265	\$ 25,106,902	\$ 23,141,243	\$ 31,619,587

City of Bethany



REVENUES BY FUND AND YEAR June 30, 2017

FUND NAME	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017
General Fund	\$ 5,135,601	\$ 5,894,558	\$ 5,587,721	\$ 6,089,832	\$ 8,178,052
Public Safety	753,501	119,207	181,485	254,998	122,630
E-911 Fund	4,581	4,922	4,377	3,556	4,000
Capital Improvement Fund	1,556	1,066	838	4,309	1,095
Library GO Bond Fund	-	-	-	-	-
Parks/Streets Capital Imprv	-	10	-	-	-
GO Bond Debt Service	21,230	-	-	-	396,743
Bethany Hospital Trust	245,582	209,087	25,818	37,031	119,066
Bethany Public Works Authority	5,988,448	5,835,163	5,778,772	5,932,941	6,156,649
Prepaid Inspection Fund	-	-	-	-	-
Meter Deposit Fund	-	-	-	16	-
Municipal Court Fund	-	38	39	83	213
Performance Fund	-	-	-	-	-
CLEET & OSBI Fund	-	-	-	-	-
Juvenile Fund	10,573	11,169	6,900	2,993	594
Cemetery Fund	25,100	16,400	16,750	30,000	22,100
Bethany Development Authority	925	11,154	20,260	14,734	6,878
Utility Assistance Fund	-	15	-	-	-
Annual Totals	\$ 12,187,097	\$ 12,102,789	\$ 11,622,960	\$ 12,370,493	\$ 15,008,021

The City of Bethany, Oklahoma
Financial Statements
For the Year Ended June 30, 2016



WITH INDEPENDENT AUDITOR'S REPORT



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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Bethany, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bethany, Oklahoma, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Bethany, Oklahoma's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bethany, Oklahoma, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management discussion and analysis, budget to actual schedules and historical pension information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the pension information on pages 38-41 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The combining financial statements – other governmental funds on page 37 to 38 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2016, on our consideration of the City of Bethany, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Bethany, Oklahoma's internal control over financial reporting and compliance.



Oklahoma City, Oklahoma
December 22, 2016

City of Bethany, Oklahoma
Statement of Net Position
June 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents - Unrestricted	13,281,897	4,726,498	18,008,395
Cash and Cash Equivalents - Restricted	-	3,990,365	3,990,365
Investments - Unrestricted	471,652	4,599,685	5,071,337
Receivables (net of allowance for uncollectibles)	995,397	727,892	1,723,289
Interest Receivable	27,467	-	27,467
Lease Settlement Receivable	-	1,770,537	1,770,537
Net capital assets	<u>5,340,987</u>	<u>28,211,757</u>	<u>33,552,744</u>
Total assets	<u>\$ 20,117,400</u>	<u>\$ 44,026,734</u>	<u>\$ 64,144,134</u>
DEFERRED OUTFLOWS OF RESOURCES			
Related to Defined Benefit Pension Plans	<u>\$ 2,409,605</u>	<u>\$ -</u>	<u>\$ 2,409,605</u>
LIABILITIES			
Accounts Payable	324,704	254,722	579,426
Accrued Salaries and Related Taxes	55,664	18,146	73,810
Compensated Absences - Current Portion	128,506	32,127	160,633
Interest Payable	17,630	121,651	139,281
Current portion long term debt	-	1,218,098	1,218,098
Customer Deposits	-	349,355	349,355
Compensated Absences - Non Current Portion	509,516	133,016	642,532
Pension Benefit Liability	5,078,611	-	5,078,611
Long Term Liabilities	<u>8,359,144</u>	<u>15,192,216</u>	<u>23,551,360</u>
Total liabilities	<u>\$ 14,473,775</u>	<u>\$ 17,319,331</u>	<u>\$ 31,793,106</u>
DEFERRED INFLOWS OF RESOURCES			
Related to Defined Benefit Pension Plans	<u>\$ 3,032,164</u>	<u>\$ -</u>	<u>\$ 3,032,164</u>
NET POSITION			
Invested in capital assets, net of related debt	5,340,987	11,801,443	17,142,430
Restricted	-	3,990,365	3,990,365
Unrestricted	<u>(319,921)</u>	<u>10,915,595</u>	<u>10,595,674</u>
Total net position	<u>\$ 5,021,066</u>	<u>\$ 26,707,403</u>	<u>\$ 31,728,469</u>

City of Bethany, Oklahoma
Statement of Activities
For the Year Ending June 30, 2016

Functions/Programs Primary government	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	
					Governmental Activities	Business-Type Activities
						Total
Governmental activities:						
General Government	2,971,427	870,355	-	(2,101,072)	-	(2,101,072)
Public Safety	6,129,215	1,550,210	-	(4,579,005)	-	(4,579,005)
Highway and Streets	751,231	184,192	-	(567,039)	-	(567,039)
Culture and Recreation	1,242,736	81,710	-	(1,161,026)	-	(1,161,026)
Economic Development	2,672	-	-	(2,672)	-	(2,672)
Total governmental activities	11,097,281	2,686,467	-	(8,410,814)	-	(8,410,814)
Business-type activities						
Water department	3,614,568	3,619,102	-	-	4,534	4,534
Sewer department	2,282,409	2,233,912	-	-	(48,497)	(48,497)
Garbage department	1,538,806	2,270,752	-	-	731,946	731,946
Hospital	478,717	115,334	-	-	(363,383)	(363,383)
Total business-type activities	7,914,500	8,239,100	-	-	324,600	324,600
Total primary government	\$ 19,011,781	\$ 10,925,567	\$ -	\$ (8,410,814)	\$ 324,600	\$ (8,086,214)
General revenues:						
Taxes:						
Sales taxes				4,795,177	-	4,795,177
Other taxes				1,216,523	-	1,216,523
On Behalf Payments				623,755	-	623,755
Interest income				17,166	86,215	103,381
Transfers in/out				1,750,257	(1,750,258)	(1)
Total general revenues				8,402,878	(1,664,043)	6,738,835
Change in net position				(7,936)	(1,339,443)	(1,347,379)
Net position - beginning				5,029,002	28,046,846	33,075,848
Net position - ending				\$ 5,021,066	\$ 26,707,403	\$ 31,728,469

**City of Bethany, Oklahoma
Balance Sheet
Governmental Funds
June 30, 2016**

	General Fund	Capital Improvement	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash in bank	3,243,944	815,581	9,222,372	13,281,897
Investments	234,050	237,602	-	471,652
Accounts Receivable (Net of Allowances)	991,814	-	3,583	995,397
Interest Receivable	-	-	27,467	27,467
Total assets	<u>\$ 4,469,808</u>	<u>\$ 1,053,183</u>	<u>\$ 9,253,422</u>	<u>\$ 14,776,413</u>
LIABILITIES				
Accounts payable	153,634	31,866	156,834	342,334
Accrued Salaries and Related Taxes	55,664	-	-	55,664
Total liabilities	<u>209,298</u>	<u>31,866</u>	<u>156,834</u>	<u>397,998</u>
FUND BALANCES				
Unassigned	4,260,510	1,021,317	9,096,588	14,378,415
Total fund balances	<u>4,260,510</u>	<u>1,021,317</u>	<u>9,096,588</u>	<u>14,378,415</u>
Total liabilities and fund balances	<u>\$ 4,469,808</u>	<u>\$ 1,053,183</u>	<u>\$ 9,253,422</u>	<u>\$ 14,776,413</u>

***Reconciliation of Total Governmental Fund Balance
to Net Position of Governmental Activities
June 30, 2016***

<i>Total Governmental Fund Balances</i>	\$ 14,378,415
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
<i>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.</i>	5,340,987
<i>Amounts related to pensions are applicable to future periods and therefore, are not reported in the funds</i>	
<i>Pension benefit liability</i>	(5,078,611)
<i>Deferred pension outflow</i>	2,409,605
<i>Deferred pension inflow</i>	(3,032,164)
<i>Long-term liabilities, including compensated absences are not due and payable in the current period and therefore are not reported in the funds.</i>	<u>(8,997,166)</u>
<i>Net Position of Governmental Activities</i>	<u>\$ 5,021,066</u>

City of Bethany, Oklahoma
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General Fund	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	5,976,115	-	4,710	5,980,825
Interest	15,168	1,998	-	17,166
Licenses and Permits	166,588	-	-	166,588
Intergovernmental	215,062	-	-	215,062
Charges for Services	506,411	-	75,700	582,111
Fines and Court Costs	1,155,660	-	-	1,155,660
Other	258,820	102,520	236,581	597,921
Total revenues	<u>8,293,824</u>	<u>104,518</u>	<u>316,991</u>	<u>8,715,333</u>
Expenditures:				
General Government	1,321,136	1,392,964	-	2,714,100
Public Safety	5,950,757	-	453,290	6,404,047
Highways and Streets	673,331	-	-	673,331
Culture and Recreation	1,110,512	-	29,155	1,139,667
Capital Outlay	-	-	85,916	85,916
Total expenditures	<u>9,055,736</u>	<u>1,392,964</u>	<u>568,361</u>	<u>11,017,061</u>
Excess revenues over (under) expenditures before other sources (uses)	(761,912)	(1,288,446)	(251,370)	(2,301,728)
Other sources (uses)				
Capital Financing	-	-	8,359,144	(8,359,144)
Transfers in/out	1,487,429	292,086	(29,258)	1,750,257
Excess revenues over (under) expenditures after other sources (uses)	725,517	(996,360)	8,078,516	7,807,673
Fund balances at beginning of year	3,534,997	2,017,676	1,018,069	6,570,742
Fund balances at end of year	<u>\$ 4,260,514</u>	<u>\$ 1,021,316</u>	<u>\$ 9,096,585</u>	<u>\$ 14,378,415</u>

***Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities for the
Year Ended June 30, 2016***

<i>Net change in fund balances-total government funds</i>	\$ 7,807,673
<i>Purchase of fixed assets recorded as an expense in the fund financial statements but recorded as an addition to fixed assets in the government wide statements</i>	85,916
<i>financial statements but are recorded as a liability in the government wide financial statements.</i>	(8,359,144)
<i>Expenses recorded in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the government fund financial statements:</i>	
<i>Net changes in Accrued Compensated Absences</i>	374,972
<i>On-behalf payments made by the State of Oklahoma for the benefit of police and fire pension plans are presented in the government wide statements but not in the fund financial statements.</i>	623,755
<i>Depreciation expense recorded in the government wide financial statements but not recorded in the fund financial statements</i>	<u>(541,108)</u>
<i>Change in net position of governmental activities</i>	<u>\$ (7,936)</u>

City of Bethany, Oklahoma
Statement of Net Position
Proprietary Funds
June 30, 2016

	Enterprise Funds		
	Bethany Public Works Authority	Bethany Hospital Trust	Totals
ASSETS			
Cash and Cash Equivalents - Unrestricted	2,822,760	1,903,738	4,726,498
Cash and Cash Equivalents - Restricted	3,990,365	-	3,990,365
Investments - Unrestricted	3,838,252	761,433	4,599,685
Receivables (net of allowance for uncollectibles)	727,892	-	727,892
Lease Settlement Receivable	-	1,770,537	1,770,537
Net capital assets	24,468,564	3,743,193	28,211,757
Total assets	<u>\$ 35,847,833</u>	<u>\$ 8,178,901</u>	<u>\$ 44,026,734</u>
LIABILITIES			
Accounts Payable	254,722	-	254,722
Accrued Salaries and Related Taxes	18,146	-	18,146
Interest Payable	121,651	-	121,651
Current portion long term debt	1,218,098	-	1,218,098
Customer Deposits	349,355	-	349,355
Compensated Absences - Non Current Portion	165,143	-	165,143
Long Term Liabilities	13,625,702	1,566,514	15,192,216
Total liabilities	<u>15,752,817</u>	<u>1,566,514</u>	<u>17,319,331</u>
NET POSITION			
Invested in capital assets, net of related debt	9,624,764	2,176,679	11,801,443
Restricted	3,990,365	-	3,990,365
Unrestricted	6,479,887	4,435,708	10,915,595
Total net position	<u>20,095,016</u>	<u>6,612,387</u>	<u>26,707,403</u>
Total liabilities and net position	<u>\$ 35,847,833</u>	<u>\$ 8,178,901</u>	<u>\$ 44,026,734</u>

City of Bethany, Oklahoma
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund Type
For the Year Ended June 30, 2016

	Enterprise Funds		Totals
	Bethany Public Works Authority	Bethany Hospital Trust	
Operating Revenues:			
Water sales	\$ 3,619,102	-	3,619,102
Sewer fees	2,233,912	-	2,233,912
Garbage fees	2,270,752	-	2,270,752
Hospital Lease	-	115,334	115,334
Total operating revenues	<u>8,123,766</u>	<u>115,334</u>	<u>8,239,100</u>
Operating Expenses:			
Water department	3,374,756	-	3,374,756
Sewer department	2,115,069	-	2,115,069
Garbage department	1,538,806	-	1,538,806
Hospital	-	478,717	478,717
Total operating expenses	<u>7,028,631</u>	<u>478,717</u>	<u>7,507,348</u>
Operating income (loss)	1,095,135	(363,383)	731,752
Non-operating revenues (expenses):			
Interest income	46,043	40,172	86,215
Interest Expense	(407,152)	-	(407,152)
Net non-operating revenues (expenses)	<u>(361,109)</u>	<u>40,172</u>	<u>(320,937)</u>
Change in net position before transfers	734,026	(323,211)	410,815
Transfers in/out	(1,750,258)	-	(1,750,258)
Change in net position after transfers	<u>(1,016,232)</u>	<u>(323,211)</u>	<u>(1,339,443)</u>
Net position at beginning of year	<u>21,111,248</u>	<u>6,935,598</u>	<u>28,046,846</u>
Net position at end of year	<u>\$ 20,095,016</u>	<u>\$ 6,612,387</u>	<u>\$ 26,707,403</u>

City of Bethany, Oklahoma
Statement of Cash Flows - Proprietary Fund
For the Year Ending June 30, 2016

	Enterprise Funds		Totals
	Bethany Public Works Authority	Bethany Hospital Trust	
Cash flows from operating activities			
Cash received from customers	8,074,660	-	8,074,660
Cash received from hospital rental activities	-	263,311	263,311
Cash (paid) received for meter deposits	17,640	-	17,640
Cash paid to employees	(2,125,863)	-	(2,125,863)
Cash paid to suppliers	(4,251,136)	(266,131)	(4,517,267)
Net cash provided by operating activities	1,715,301	(2,820)	1,712,481
Cash flows from noncapital financing activities			
Due from other funds	160,526		160,526
Transfers to other funds	(1,750,258)	-	(1,750,258)
Net cash used provided (used) by noncapital financing activities	(1,589,732)	-	(1,589,732)
Cash flows from capital and related financing activities			
Purchase of fixed assets	(904,165)	(169,904)	(1,074,069)
Disposal of fixed assets	-	(172,288)	(172,288)
Interest paid on capital debt	(432,949)		(432,949)
Principal paid on capital debt	(978,957)		(978,957)
Net cash provided (used) for capital and related financing activities	(2,316,071)	(342,192)	(2,658,263)
Cash flows from investing activities			
Proceeds from liquidation or purchase of investments	(1,887,929)	85,854	(1,802,075)
Interest on investments	46,046	-	46,046
Net cash provided (used) by investing activities	(1,841,883)	85,854	(1,756,029)
Net increase (decrease) in cash and cash equivalents	(4,032,385)	(259,158)	(4,291,543)
Cash and cash equivalents at beginning of year	10,845,510	2,162,896	13,008,406
Cash and cash equivalents at end of year	<u>\$ 6,813,125</u>	<u>\$ 1,903,738</u>	<u>\$ 8,716,863</u>
Reconciliation of Cash and Cash Equivalents			
Cash and Cash Equivalents - Unrestricted	2,822,760	1,903,738	4,726,498
Cash and Cash Equivalents - Restricted	3,990,365	-	3,990,365
Total Cash and Cash Equivalents	<u>\$ 6,813,125</u>	<u>\$ 1,903,738</u>	<u>\$ 8,716,863</u>

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Cash Flows - Proprietary Fund
For the Year Ending June 30, 2016

Reconciliation of Cash and Changes in Fund Net Assets

Operating income (loss)	1,095,135	(323,211)	771,924
Adjustment to reconcile net operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	929,840	220,532	1,150,372
(Increase) decrease in accounts receivable	(49,106)	18,270	(30,836)
(Increase) decrease in interest receivable	-	89,535	89,535
(Increase) decrease in prepaid expenses	5,000		5,000
Increase (decrease) in accounts payable	(316,380)	(7,946)	324,326
Increase (decrease) in accrued salaries, taxes and benefits	4,538		4,538
Increase (decrease) in meter deposit liability	17,640		17,640
Increase (decrease) in compensated absences	28,635	-	(28,635)
Net cash provided (used) by operating activities	<u>\$ 1,715,302</u>	<u>\$ (2,820)</u>	<u>\$ 1,712,482</u>

City of Bethany, Oklahoma
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2016

ASSETS	
Cash and Cash Equivalents	294,871
Total Assets	<u>\$ 294,871</u>
 LIABILITIES	
Due to Depositors and Others	294,871
Total Liabilities	<u>\$ 294,871</u>

The notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ending June 30, 2016

Cash and Cash Equivalents, Beginning	94,404
Additions	300,640
Deductions	(100,173)
Cash and Cash Equivalents, Ending	<u>\$ 294,871</u>
Liabilities, Beginning	94,404
Additions	300,640
Deductions	(100,173)
Liabilities, Ending	<u>\$ 294,871</u>

The notes are an integrall part of these financial statements

City of Bethany, Oklahoma
Notes to the Basic Financial Statements
For the Year Ended June 30, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.A. FINANCIAL REPORTING ENTITY

The City of Bethany, Oklahoma, (the City) is a charter city operating under a Council-Manager form of government authorized by the charter and Title 11 of the Oklahoma statutes. The governing body of the City is the City Council comprised of nine elected members. The appointed City Manager is the administrative head of the City.

The accompanying financial statements present the City of Bethany and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government. There were no discretely presented component units.

Blended Component Unit

The City has two blended component units.

The Bethany Hospital Trust is a public trust created to provide health care and health care financing services to the community and surrounding area. The Council members of the City serve in ex-officio positions on the Board of Trustees for the Trust. It is included as an enterprise fund of the City.

The Bethany Public Works Authority is a public trust created for the purpose of furnishing various forms of public and municipal services within and without the boundaries of the City. The City Council members are trustees of the Authority. It is included as an enterprise fund of the City.

Related Organizations

The Bethany Public Works Authority and Warr Acres Public Works Authority contract with the Bethany-Warr Acres Public Works Authority (BWA-PWA) for the provision of sewer treatment services for the two cities. The Cities of Bethany and Warr Acres jointly govern the authority. The governments do not exercise specific control over budgeting and financing the authority's activities, and do not have a specific equity interest in the assets. Accordingly, the financial statements of the Bethany-Warr Acres Public Works Authority are not included with this report as a component unit.

1.B. BASIS OF PRESENTATION

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements of the City are prepared on a modified cash basis of accounting. Under this basis, cash receipts are recognized as revenue at the date of receipt and cash payments are recognized as expenditures at date of payment with the following modifications:

- Capital assets are recorded as assets when purchased and related depreciation is recorded.
- Long-term debt is recorded when incurred.
- Employee withholding taxes that have not been deposited with the IRS but relate to compensation paid are recorded as liabilities.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in each fund-type financial statements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The modified cash basis of accounting is used. However, the governmental funds focus on a current financial resources measurement thus capital assets and debt is not recorded.

The City reports the following major government funds:

General Fund - is the Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Improvement Fund – was established by a vote of the citizens and City ordinance to account for a limited purpose sales tax designated for capital improvements in the City of Bethany.

Nonmajor Governmental Funds consist of the Public Safety Fund, Library GO Fund, Parks and Streets Fund, Debt Service Fund, Juvenile Fund, Cemetery Fund, Utility Assistance Fund and Bethany Development Authority.

The City reports the Bethany Public Works Authority (BPWA) and Bethany Hospital Trust Fund (BHT) as a major proprietary funds.

BPWA accounts for transactions relating to water, wastewater, and sanitation, utilities construction, contracting, debt, and other matters requiring commitment for more than one fiscal year.

BHT accounts for transactions relating to the Bethany Hospital building and related improvements, contracting, debt, and other matters requiring commitment for more than one fiscal year.

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

On the government-wide Statement of Net Position and the Statement of Activities both governmental and business-like activities are presented using the current financial resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within 60 days of period end) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. The City has the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The City has elected not to apply FASB pronouncements issued after the applicable date.

1.D. FINANCIAL POSITION

CASH AND CASH EQUIVALENTS

For the purpose of financial reporting, cash and cash equivalents includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less. Trust account investments in open-ended mutual fund shares are also considered cash equivalents.

RESTRICTED CASH

Restricted cash consists of monies held for debt service and capital projects, \$3,641,010 and water meter deposits of \$349,355.

INVESTMENTS

Investments classified in the financial statements consist entirely of certificates of deposit acquired with cash whose original maturity term exceeds three months. Investments are carried at cost, which approximates fair value.

RECEIVABLES

Accounts receivable are stated at net realizable value and consist of governmental tax revenues due the City of Bethany and for the sale of water, sewer and trash services.

LEASE SETTLEMENT RECEIVABLE

The lease settlement receivable consists of a series of \$200,000 payments due the City of Bethany to settle a contract dispute over the lease of the Bethany hospital building. The assets is presented at its net present value using a discount rate of 6%

CAPITAL ASSETS

The City's reports capital assets resulting from cash or accrual transactions or events and reports depreciation, when appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund and similar discretely presented component unit operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable.

Depreciation of all exhaustible capital assets arising from cash transactions or events is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$500 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings	40-50 years
Improvements other than buildings	10-25 years
Machinery, furniture, and equipment	3-20 years
Utility property and improvements	10-50 years
Infrastructure	25-50 years

Fund Financial Statements

In the fund financial statements are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets acquired for use in proprietary fund operations are accounted for the same as in the government-wide statements.

LONG-TERM DEBT

Government-Wide Financial Statements

All long-term bonds, notes, and other debt arising from cash and accrual transactions or events to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Fund Financial Statements

Long-term debt arising from cash and accrual transactions or events of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources, and payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as the treatment in the government-wide statements.

NET POSITION/FUND BALANCE CLASSIFICATIONS

Government-Wide Statements

Net Position is classified and displayed in three components:

1. *Net investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
2. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
3. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the City's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements

Governmental Funds

The difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. These constraints are defined as follows:

Nonspendable. Amounts that cannot be spent because they either are not in spendable form or are legally or contractually required to be maintained intact.

Restricted. Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.

Committed. Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the City's highest level of decision-making authority. (In the case of the City of Bethany, commitments are evidenced by adoption of an ordinance by the City Council.)

Assigned. Amounts constrained by the City's intent to be used for specific purposes but that are neither restricted nor committed. (In the case of the City of Bethany, assignments are evidenced either by resolution of the City Council or by the City Manager in written form as approved by vote of the City Council pursuant to City policy.)

Unassigned. The residual classification of the General Fund for spendable amounts that have not been restricted, committed, or assigned to specific purposes.

It is the City's policy to first use restricted fund balances prior to the use of unrestricted fund balances when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. It is also City policy to use committed fund balances before assigned fund balances and assigned fund balances before unassigned amounts when an expenditure is incurred for purposes for which amounts in those classifications are available to be used.

The City has no formal minimum fund balance policies or any formal stabilization arrangements in place.

Proprietary Funds

The difference among assets, deferred outflows, liabilities, and deferred inflows of proprietary funds is reported as net position and classified in the same manner as the government-wide financial statements, as previously described.

1.E. REVENUES, EXPENDITURES, AND EXPENSES

1. Sales Tax

Sales and use tax revenue represent a 4 cents tax on each dollar of taxable sales which is recorded as revenue within the respective funds. As of June 30, 2016 all sales tax revenues were pledged as collateral for various long term debt obligations. In addition the city is required to transfer 7/10 of one cent to the Bethany Economic Development Authority.

Sales tax resulting from sales occurring prior to year-end and received by the City after year end have been accrued and is included under the caption receivables because they represent taxes on sales occurring during the reporting period.

2. Property Tax

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments. At the present time the City levies a property tax for court-assessed judgments.

The property tax levy, as determined by the City’s debt service needs, is submitted to the County Excise Board for approval. County assessors, elected officials, determine the taxable value of real estate and personal property in the County. A State Board of Equalization hears complaints on real estate values with the power to equalize assessments. Under present State law, the ratio of assessed value to true value cannot be less than 11 percent or more than 13 percent.

Property taxes levied by the City are billed and collected by the County Treasurer's office and remitted to the City in the month following collection. Property taxes are levied normally in October and are due in equal installments on December 31 and March 31. Property taxes unpaid for the fiscal year are attached by an enforceable lien on property in the following October.

For the year ended June 30, 2016, the City's net assessed valuation of taxable property was \$88,826,430.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

- Governmental Funds - By Character:
 - Current (further classified by function)
 - Debt Service
 - Capital Outlay

Proprietary Fund - By Operating and Non-Operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

1.G. USE OF ESTIMATES

The preparation of financial statements in conformity with the modified cash basis of accounting used by the City requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

1.H. BUDGET

The city manager submits an annual budget to the City Council in accordance with the City Charter and the Oklahoma Municipal Budget Act. In June the City Council adopts annual fiscal year appropriated budgets for all city funds.

The appropriated budget is prepared by fund, department and categories (personnel services, materials and supplies, other services and charges, capital outlay, debt services and transfers). Transfers of appropriations between departments within a fund require the approval of the City Manager. Transfers of appropriations between funds and supplements to the budget require City Council approval. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component units are subject to various federal, state, and local laws and contractual regulations. The following instances of noncompliance are considered material to the financial statements.

NOTE 3. DEPOSITS WITH FINANCIAL INSTITUTIONS

The accounts of the City are required by state law to be secured by collateral pledged by the financial institution and/or FDIC insurance. The City of Bethany is considered a separate entity from the Valliant Municipal Authority for FDIC deposit insurance.

In accordance with GASB No. 3, deposits are to be classified into the following three categories:

1. Insured or collateralized with securities held by the entity or by its agent or in the entity's name (Referred to as category 1)
2. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name. (Referred to as category 2)
3. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging institution, or by its trust department or agent but not in the entity's name. (Referred to as category 3)

All of the City of Bethany's government and enterprise fund cash and investment accounts would be considered as category 1 up to its FDIC limits of \$250,000 for the governmental funds and \$250,000 for the Bethany Utility Authority. The remaining funds would be category 3.

NOTE 4. CAPITAL ASSETS AND DEPRECIATION

Capital Asset activity for the year ended June 30, 2016 was as follows:

<u>General Government</u>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 1,692,059	\$ -	\$ -	\$ 1,692,059
Construction in Progress	271,251			271,251
Buildings	2,749,038			2,749,038
Equipment	5,362,907	\$ 85,916		5,448,823
Infrastructure	13,433,043	-	-	13,433,043
	23,508,298	85,916	-	23,594,214
Accumulated Depreciation	(17,712,119)	(541,107)	-	(18,253,226)
Net Assets	<u>\$ 5,796,179</u>			<u>\$ 5,340,988</u>

Depreciation is computed using the straight line method of depreciation over the estimated useful lives of the assets. The City does not depreciate land or construction in progress. Assets are recorded at cost or their estimated fair market value for those assets where recorded were not available.

Depreciation was charged to governmental activities as follows:

Management and Finance	33,245
Police and Court	118,111
Fire	67,272
Community Development	2,672
Public Works and Streets	78,573
Parks	17,152
General Government	224,082
	<u>\$ 541,107</u>

<u>Proprietary Funds</u>	Beginning Balance	Increases	Decreases	Ending Balance
Land	\$ 484,404	\$ -	\$ -	484,404
Construction in Progress	219,631	\$ 993,298		1,212,929
Buildings & Improvements	9,611,134	\$ 2,023,833	\$ (376,548)	11,258,419
Machinery & Equipment	1,975,601			1,975,601
Infrastructure	35,284,349	-	-	35,284,349
	47,575,119	3,017,131	(376,548)	50,215,702
Accumulated Depreciation	(21,025,860)	(1,150,372)	172,286	(22,003,946)
Net Assets	<u>\$ 26,549,259</u>			<u>\$ 28,211,756</u>

Depreciation is computed using the straight line method of depreciation over the estimated useful lives of the assets. The City does not depreciate land or construction in progress. Assets are recorded at cost or their estimated fair market value for those assets where recorded were not available.

Depreciation expense was charged to proprietary funds as follows:

Water	627,359
Sewer	302,481
Hospital	220,532
Total Depreciation	<u>\$ 1,150,372</u>

NOTE 5. LONG TERM LIABILITIES

5.A. LEASE COMMITMENTS

The City leases certain acreages for additional water capacity. These operating leases are only cancelable at the City's option while water is being produced at the location. Expenses related to these leases for the year ended June 30, 2016 are \$50,032 and were reported in the Bethany Public Works Authority.

5.B. REVENUE BONDS NOTES PAYABLE

5.B.1 BETHANY PUBLIC WORKS AUTHORITY

2012 REFUNDING BONDS

The 2012 refunding bonds were issued in 2015 in the amount of \$3,585,000. The bonds are secured by sales taxes and utility revenues. The bonds carry interest rates ranging from 1% to 3.4%. Principal and interest is paid annually on July 1 with an interest only payment made each January 1. The bonds will pay off on July 1, 2022. As of June 30, 2016 there were \$2,595,000 in bonds outstanding.

The Bethany Public Works authority is required to maintain schedules of rates and charges rendered through the system which combined with monies appropriated and paid by the City to the Authority will provide annually a sum equal to not less than one and one-fourth (1.25) times the maximum annual

amount required to be paid into the sinking fund after payment of all costs and expenses of operation and maintenance of the system.

2013 SALES TAX AND UTILITY SYSTEM REVENUE NOTE

The 2013 sales tax and utility system revenue note was issued in 2013 in the amount of \$9,665,000. The note is secured by sales taxes and utility revenues. The note carries an interest rate %2.86%. Principal and interest is paid semi-annually each April 1st and October 1st. The note will pay off on April 1, 2028. As of June 30, 2016 the note balance was \$8,605,000.

The Bethany Public Works authority is required to maintain schedules of rates and charges rendered through the system which combined with moneys appropriated and paid by the City to the Authority will provide annually a sum equal to not less than one and one-fourth (1.25) times the maximum annual amount required to be paid into the sinking fund after payment of all costs and expenses of operation and maintenance of the system.

CLEAN WATER STATE REVOLVING FUND PROMISSORY NOTE with the OKLAHOMA WATER RESOURCES BOARD.

The Bethany Public Works Authority borrowed \$5,069,197 in 2008. The note is secured by sales taxes and utility revenues. The note carries an interest rate 3.1%. Principal and interest is paid semi-annually each March 15th and September 15th. The note will pay off on March 15, 2029. As of June 30, 2016 the note balance was \$3,643,800.

5.B.2 CITY OF BETHANY GENERAL OBLIGATION BONDS

During the year ending June 30, 2016 the City of Bethany issued general obligation bonds in the amount of \$8,180,000. The bonds were for the purpose of constructing, furnishing and equipping a new public library. The bonds carry interest rates that vary from 2% to 2.6%. The bonds are secured and will be repaid by the levy of ad valorem taxes. There is no limitation as to the rate or amount to pay principal and interest on the bonds. The bonds were sold with a premium of \$187,741 and discount of \$2,597. The bonds will pay off in 2036.

5.B.3 BETHANY HOSPITAL AUTHORITY

During the year ending June 30, 2016 the Bethany Hospital Authority leased the Bethany hospital building to an outside party. The lease calls for monthly lease payments of \$18,500 to commence in fiscal year 2016/2017. As part of the agreement the Lessor is allowed a rent credit of up to \$2,000,000. As of June 30, 2016 the Lessor had spent \$1,566,514 in renovations. These renovation have been capitalized into capital assets and will be depreciated over there useful lives.

5.B.4 COMPENSATED ABSENCES

Compensated absences represent monies owed to City and Bethany Public Works Authority employees for accumulated sick and vacation time. The current portion is an estimate by management.

5.C. CHANGES IN BALANCES OF LONG-TERM LIABILITIES, AMORTIZATION OF OBLIGATIONS AND CURRENT PORTION

	2012 Refunding Bonds	2013 Sales Tax & Utility Note Payable	Clean Water State Revolving Fund Loan	Deferred Lease Revenue	General Obligation Bonds	Compensated Absences
Beginning Principal	2,935,000	9,015,000	3,873,756			819,877
Increases				1,566,514	8,180,000	
Decreases	(340,000)	(410,000)	(228,957)			(16,712)
Ending Principal	2,595,000	8,605,000	3,644,799	1,566,514	8,180,000	803,165
Premium					181,741	
Discount					(2,597)	
Ending Book Balance	\$ 2,595,000	\$ 8,605,000	\$ 3,644,799	\$ 1,566,514	\$ 8,359,144	\$ 803,165
2017 Current	345,000	415,000	236,098	222,000		160,633
2018	350,000	435,000	243,137	222,000	430,000	160,633
2019	360,000	445,000	250,400	222,000	430,000	160,633
2020	370,000	460,000	257,644	222,000	430,000	160,633
2021	380,000	470,000	265,614	222,000	430,000	160,633
2021 to 2026	790,000	4,290,000	1,452,696	456,514	2,150,000	
2026 to 2031		2,090,000	938,210		2,150,000	
2031 to 2036					2,160,000	
Totals	\$ 2,595,000	\$ 8,605,000	\$ 3,643,799	\$ 1,566,514	\$ 8,180,000	\$ 803,165

Bethany Public Works Authority	
2012 Refundng Bonds	2,595,000
2013 Sales Tax Note Payable	8,605,000
Clean Water State Revolving Loan	3,643,799
Compensated Absences	165,143
	<u>\$ 15,008,942</u>

Bethany Hospital Authority	
Deferred Lease	<u>\$ 1,566,514</u>

General Government	
General Obligation Bonds	8,359,144
Compensated Absences	638,022
	<u>\$ 8,997,166</u>
Total Long Term Debt	<u>\$ 25,572,622</u>

NOTE 6. RISK MANAGEMENT – CLAIMS AND JUDGEMENTS

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City participated in a program administered by the Municipal Assurance Group (“Group”) for workers’ compensation whereby the Group has determined an actuarial estimate of the City’s expected claims (“Loss Fund”). The City pays a quarterly participation fee that funds the Loss Fund and administrative costs. All risk in excess of the Loss Fund is reinsured by the Group. The City continues to carry commercial insurance for all other risks of loss, including general liability and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7. TRANSFERS IN (OUT)

The composition of inter-fund transfers for the year ending June 30, 2016 were as follows:

<u>Governmental Funds</u>	<u>Transfer In (Out)</u>
General Fund	(1,487,429)
Public Safety Fund	22,745
E-911 Fund	6,513
Capital Improvement Fund	(292,086)
Total Governmental Funds	<u>\$ (1,750,257)</u>
Proprietary Fund	
Bethany Public Works Authorit	<u>\$ 1,750,257</u>
Net Transfers In (Out)	<u><u>\$ -</u></u>

All inter-fund transfers were routine in amounts and nature.

NOTE 8. LITIGATION

There are various lawsuits representing claims against the City of Bethany. The City and Bethany Public Works Authority are insured for full coverage on all such claims through the Municipal Assurance Group. The City attorney does not anticipate judgement or payments to exceed the applicable coverage.

NOTE 9. BUDGETS AND BUDGETARY ACCOUNTING

The City Council adopts a legally required annual operating budgets each year for each fund. The same generally accepted accounting principles basis of accounting used for fund financial reporting purposes is used for budgetary purposes. At the fund level, actual expenditures cannot exceed budgeted appropriations at the department level. Budgetary transfers between departments of the same fund are approved by the board when required. Supplemental appropriations, if needed, are approved by the board and submitted to the state auditor’s office as required by state statues. All appropriations lapse at the end of the fiscal year. Encumbrance accounting is not used.

NOTE 10. RETIREMENT PLANS

Defined Benefit Pension Plans

The City of Bethany participates in three pension plans.

1. Oklahoma Firefighter's Pension and Retirement System (OFPRS) – a statewide cost-sharing plan
2. Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan
3. Employee Retirement System Defined Benefit Plan

Oklahoma Firefighters Pension and Retirement System (OFPRS)

Plan description. The city contributes to the Oklahoma Firefighters Pension and Retirement System (OFPRS), a state-wide cost-sharing multiple-employer defined benefit pension plan administered by a 13-member board which acts as fiduciary for investment of funds and the application of plan interpretations. The OFPRS is a component unit of the State of Oklahoma and is authorized under Title 11, Oklahoma Statutes 1981, sections 48-101 et. seq. The OFPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan and may be obtained at www.ok.gov/fprs.

Benefits provided. OFPRS provides retirement, disability, and death benefits to members of the plan. A paid firefighter with 20 years of credited service is entitled to 50% or 2.5% of final average salary. "Final average salary" means the highest 30 consecutive months of the last 60 months of credited service. A paid firefighter with more than 20 years of service will receive an additional 2.5% for each year of credited service not to exceed 30 years or 75%.

A disability in line of duty pension for a paid firefighter is 50% of the average monthly salary which was paid to the firefighter during the last 30 months of service. For a paid firefighter with over 20 years of service, the pension is the same as a regular service pension.

A disability not in the line of duty pension is 50% of the average monthly salary which was paid to the firefighter during the last 60 months of service if the firefighter has less than 20 years of credited service. Firefighters with over 20 years of service do not qualify.

Volunteer firefighters retiring after 20 years of service receive a pension in the amount retired volunteers are receiving at the time the volunteer begins to receive a pension for each year of credited service not to exceed 30 years. The amount is subject to change each year and shall not be less than what retired volunteers were receiving on July 1, 2008. A copy of the payment schedule is available from OFPRS.

A disability in line of duty pension for volunteer firefighters is paid the same as a 20 year volunteer service pension unless the volunteer has more than 20 years of credited service, in which case the benefit would be the same as a volunteer retiring after 20 years of service.

A firefighter is not entitled to a pension benefit unless the firefighter has completed 10 years of credited service, except for a line of duty disability benefit. A firefighter with 10 or more years of credited service who terminates service with less than 20 years of credited service may apply for a vested benefit. A vested benefit entitles a firefighter to receive a monthly retirement annuity once the firefighter reaches 50 years of age or the date the firefighter would have completed 20 years of uninterrupted employment, whichever is later. A vested benefit for a paid firefighter is 2.5% of the final average salary multiplied by the number of years of credited service. A vested benefit for a volunteer is a flat amount determined by the OFPRS for each year of service.

A \$5,000 lump sum death benefit is payable to a qualified beneficiary upon a firefighters death, except for those receiving a vested benefit.

Contributions. The contribution requirements of the OFPRS are determined by Oklahoma Statutes and are not based on actuarial calculations. Paid firefighters are required to contribute 9% of covered compensation to the Plan while the City is required to contribute 14%. The City's actual contributions to OFPRS for the year ended June 30, 2016 were \$180,005. The State of Oklahoma made on-behalf contributions to OFPRS of \$429,341 during the year. These contributions are reported in the general fund Statement of Revenues, Expenditures, and Changes in Fund Balance as both a revenue and an expense. In the government-wide Statement of Activities, the revenue recognized for those contributions was \$429,341. These on-behalf payments do not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the City reported a liability of \$4,994,817 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the City's proportion was .470584%, which was an increase of .0018639% from its proportion measured as of June 30, 2015

For the year ended June 30, 2016, the City recognized pension expense of \$390,030. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	98,682	
Net difference between projected and actual earnings on pension plan investments	177,068	549,396
Changes in proportion City contributions subsequent to the measurement date	182,743	181,871
Total	\$458,493	\$731,267

The \$182,743 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	Outflows/Inflows
2016	141,210
2017	141,210
2018	141,210
2019	20,498
2020	11,389
	\$455,517

Actuarial Assumptions. The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 3.00%
- Salary increases: 3.5% to 9% average, including inflation
- Investment rate of return: 7.5% net of pension plan investment expense

Mortality rates for active employees (pre and post retirement and nondisabled pensioners) were based on the RP-2000 Blue Collar Healthy Combined with generational mortality improvement using Scale AA. Mortality rates for disabled pensioners were based on RP-2000 Blue Collar Healthy Combined.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial study for the period July 1, 2007 through June 30, 2012. Such studies are conducted every 5 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target Allocation	Long-term Expected Real Rate of Return
Fixed income	20.00%	5.48%
Domestic equity	37.00%	9.61%
International equity	20.00%	9.24%
Real estate	10.00%	7.76%
Other assets	13.00%	6.88%
	<u>100.00%</u>	

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by state statutes. Projected cash flows also assume that the State of Oklahoma will continue to contribute 36% of the Insurance Premium Tax. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate - 7.5%	1% Increase 8.50%
Employers' net pension liability	6,485,247	4,994,817	3,744,788

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Oklahoma Firefighters Pension and Retirement System financial report.

Oklahoma Police Pension and Retirement System (OPPRS)

Plan description. The city contributes to the Oklahoma Police Pension and Retirement System (OPPRS), a cost-sharing multiple-employer defined benefit pension plan administered by a 13-member board which acts as fiduciary for investment of funds and the application of plan interpretations. The OPPRS is a component unit of the State of Oklahoma and is authorized under Title 11, Oklahoma Statutes 1981, sections 50-103.1 et. seq. The OPPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan and may be obtained at www.ok.gov/opprs.

Benefits provided. OPPRS provides retirement, disability, and death benefits to members of the plan. Normal retirement begins at age 50, or after 20 years of service, whichever is later. Benefits are 2.5% of the highest average salary multiplied by the years of credited service. Highest average salary is the highest consecutive 30 months of salary from the last 60 months of employment.

Members are vested after 10 years of service. Member contributions are refundable without interest upon termination prior to normal retirement. Members who have completed 10 years of service may elect a vested benefit in lieu of having their contributions refunded. A vested benefit begins when a member reaches the age of 50, or the date the member would have had 20 years of credited service, whichever is later.

Duty disability does not have a minimum service requirement and is paid at 50%, 75%, or 100% of a normal 20 year retirement benefit based on an impairment rating. Non-duty disability requires a minimum 10 years of service and is paid at 25%, 50%, 75%, 90%, or 100% based on an impairment rating.

Benefits for a duty related death include a \$5,000 death benefit and a normal 20 year retirement benefit. Non-duty related death benefits require a minimum 10 years of service and include a \$5,000 death benefit and accrued retirement benefits. Members with less than 10 years service will receive a refund of member contributions and a \$5,000 death benefit. The beneficiary of a retired member will receive a \$5,000 death benefit.

Contributions. The contribution requirements of the OPPRS are determined by Oklahoma Statutes and are not based on actuarial calculations. Participants are required to contribute 8% of covered compensation to the Plan while the City is required to contribute 13%. The City's actual contributions to OPPRS for the year ended June 30, 2016 were \$201,308. The State of Oklahoma made on-behalf contributions to OFPRS of \$194,414 during the year. These contributions are reported in the general fund Statement of Revenues, Expenditures, and Changes in Fund Balance as both a revenue and an expense. In the government-wide Statement of Activities, the revenue recognized for those contributions was \$194,414. These on-behalf payments do not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the City reported a liability of \$22,336 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the City's proportion was .5478%, which was a decrease of .0058% from its proportion measured as of June 30, 2014

For the year ended June 30, 2016, the City recognized pension expense of \$84,652. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	400,282	123,519
Net difference between projected and actual earnings on pension plan investments	4,848	486,236
Changes in proportion City contributions subsequent to the measurement date	200,615	
Total	\$605,745	\$609,755

The \$200,615 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	Outflows/Inflows
2016	63,434
2017	63,434
2018	63,434
2019	9,208
2020	5,115
	\$204,625

Actuarial Assumptions. The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Inflation: 3.00%
- Salary increases: 4.5% to 17% average, including inflation
- Investment rate of return: 7.5% net of pension plan investment expense
- Mortality rates:
 - Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined (Fully generational using Scale AA) with age set back 4 years
 - Active employees (post-retirement RP-2000 Blue Collar Healthy Combined (Fully generational using Scale AA) and non-disabled pensioners)
 - Disabled pensioners RP-2000 Blue Collar Healthy Combined with age set forward 4 years

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial study for the period July 1, 2007 through June 30, 2012. Such studies are conducted every 5 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net

of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Long-term Expected Real Rate of Return
Fixed income	2.83%
Domestic equity	6.47%
International equity	6.98%
Real estate	5.50%
Private equity	5.96%
Commodities	3.08%

The current allocation policy is as follows: approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by state statutes. Projected cash flows also assume that the State of Oklahoma will continue to contribute 14% of the Insurance Premium Tax. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate - 7.5%	1% Increase 8.50%
Employers' net pension liability	1,342,116	22,336	(1,090,330)

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Oklahoma Police Pension and Retirement System financial report.

OKLAHOMA MUNICIPAL RETIREMENT FUND (OMRF)

1. Defined Benefit Plan Description

The City contributes to the OkMRF for all eligible employees except for those covered by the Police and Firefighter Pension Systems. The plan is an agent multiple employer - defined benefit plan administered by OkMRF. The OkMRF plan issues a separate financial report and can be obtained from OkMRF or from

their website: www.okmrf.org/reports.html. Benefits are established or amended by the City Council in accordance with O.S. Title 11, Section 48-101-102.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's plan and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by OkMRF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value based on published market prices. Detailed information about the OkMRF plans' fiduciary net position is available in the separately issued OkMRF financial report.

Eligibility Factors and Benefit Provisions

Provision	OkMRF – As of 7/01/15
a. Eligible to participate	Full-time employees except, police, firefighters and other employees who are covered under an approved system.
b. Period Required to Vest	10 years of credited service
c. Eligibility for Distribution	Normal retirement at age 65 with 10 years of service Early retirement at age 55 with 80 points and 10 years' service Disability retirement upon disability with 10 years' service Death benefit with 10 years of service for married employees
d. Benefit Determination Base	Final average salary – the average of the five highest consecutive annual salaries out of the last 10 calendar years of service
e. Benefit Determination Methods:	
-	3% of final average salary multiplied by credited years of service
- Normal Retirement	Actuarially reduced benefit based upon age, final average salary, and years of service at termination
-	
- Early Retirement	Same as normal retirement
-	
-	50% of employees accrued benefit, but terminates upon spouse re-marriage
- Disability Retirement	No benefits
- Death Benefit	
- Prior to 10 Years Service	
f. Benefit Authorization	Benefits are established and amended by City Council adoption of an ordinance in accordance with O.S. Title, 11, Sec. 48-101-102

- g. Form of Benefit Payments Normal form is a 60 months certain and life thereafter basis. Employee may elect, with City consent, option form based on actuarial equivalent.

Employees Covered by Benefit Terms	
Active Employees	81
Deferred Vested Former Employees	6
Retirees or Retiree Beneficiaries	<u>38</u>
Total	125

Contribution Requirements

The City Council has the authority to set and amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. The actuarially determined rate is 10.64% of covered payroll as of 7-1-15. For the year ended June 30, 2016, the City recognized \$694,552 of employer contributions to the plan which equals the actuarially determined amount based on covered payroll of \$2,112,080. Employees cannot contribute to the plan in accordance with the plan provisions adopted by the City Council.

Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2015
a. Actuarial cost method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.75%
c. Projected Salary Increase	Varies between 4% and 7.42% based on age
d. Post Retirement cost of living increase	None
e. Inflation Rate	3%
f. Mortality Table	UP 1994, with projected mortality improvement
g. Percent of married employees	100%
h. Spouse age difference	3 years (female spouses younger) Select and ultimate rates
i. Turnover	Ultimate rates are age-related as shown Additional Rates per thousand are added during the first 5 years: Year 1: 215 Year 2: 140 Year 3: 95 Year 4: 65 Year 5: 40
j. Date of last experience study	September 2012 for fiscal years 2007 thru 2011

Discount Rate – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.75% since the plan’s net fiduciary position is projected to be sufficient to make projected benefit payments.

The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of their working careers. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Thus, the sufficiency of pension plan assets was made without a separate projection of cash flows.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3.0%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of July 1, 2015 are summarized in the following table:

	<u>Target Allocation</u>	<u>Real Return</u>	<u>Weighted Return</u>
Large Cap Stocks			
S&P 500	25%	5.40%	1.35%
Small/mid cap stocks			
Russell 2500	10%	7.50%	0.75%
Long/short equity			
MSCI ACWI	10%	6.10%	0.61%
International Stocks			
MSCI EAFE	20%	5.10%	1.02%
Fixed Income Bonds			
Barclay's Capital Aggregate	30%	2.60%	0.78%
Real Estate			
NCREIF	5%	4.80%	0.24%
Cash Equivalents			
3 month Treasury	<u>0%</u>	0.00%	<u>0.00%</u>
Total	100%		
Average Real Return			4.75%
Inflation			<u>3.00%</u>
Long-term expected return			<u>7.75%</u>

Changes in Net Pension Liability – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2015 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2015 and the City’s report ending date of June 30, 2016, that would have had a significant impact on the net pension liability. The following table reports the components of changes in net pension liability:

Schedule of Changes in Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a)-(b)
Balances Beginning of Year	\$ 23,602,663	\$ 23,682,766	\$ (80,103)
Changes for the Year:			
Service Cost	385,355	-	385,355
Interest Expense	1,759,621	-	1,759,621
Benefit Changes	-	-	-
Experience losses (gains)	-	-	-
Changes in Assumptions	-	-	-
Contributions - City	-	583,840	(583,840)
Contributions - Members	-	153,204	(153,204)
Net Investment Income	-	650,013	(650,013)
Expected return on plan investments	-	-	-
Expensed portion of current-period differences between actual and expected returns on plan investments	(665,220)	-	(665,220)
Non expensed portion of earnings on plan investments above expectation	-	-	-
Refunds of Contributions	-	-	-
Benefits Paid	(1,829,907)	(1,829,907)	-
Plan Administrative Expenses	-	(48,861)	48,861
Net Changes	(350,151)	(491,711)	141,560
Balances End of Year	\$ 23,252,512	\$ 23,191,055	\$ 61,457

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 7.75 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease 6.75%	Current Discount Rate 7.75%	1% Increase 8.75%
Total Pension Liability	\$ 25,798,271	\$ 23,252,512	21,114,622
Plan Net Fiduciary Position	23,191,055	23,191,055	23,191,055
Net Pension Liability	\$ 2,607,216	\$ 61,457	\$ (2,076,433)

The City reported \$538,839 in pension expense for the year ended June 30, 2016. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	\$ -	\$ 538,992
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	650,816	1,152,150
City contributions subsequent to the measurement date	<u>694,552</u>	<u>-</u>
Total	<u>\$ 1,345,368</u>	<u>\$ 1,691,142</u>

The \$694,552 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For Year Ended June 30:

2016	\$ (347,574)
2017	(347,574)
2018	(347,574)
2019	36,476
2020	<u>(34,080)</u>
	<u>\$ (1,040,326)</u>

The OkMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan. That report may be obtained by writing to the OMRF, 525 Central Park Drive, Suite 320, Oklahoma City, Oklahoma 73105 or by calling 1.888.394.6673.

NOTE 11 SUBSEQUENT EVENTS

Management performed an evaluation of the City's activity through December 22, 2016, the date the audit report was available to be released, and has concluded that there are no significant subsequent events requiring disclosure through that date.

City of Bethany, Oklahoma
Combining Balance Sheet - Other Governmental Funds
June 30, 2016

	Public Safety Fund	E-911 Fund	Library Fund	Parks/Streets CIP Fund	Debt Service Fund	Juvenile Fund	Cemetery Fund	Bethany Development Authority	Utility Assistance Fund	Totals
ASSETS										
Cash in Bank	306,807	(840)	8,148,321	47,972	104,809	189,751	247,262	178,104	186	9,222,372
Receivables, net	3,583	-	27,467	-	-	-	-	-	-	31,050
Total Assets	\$ 310,390	\$ (840)	\$ 8,175,788	\$ 47,972	\$ 104,809	\$ 189,751	\$ 247,262	\$ 178,104	\$ 186	\$ 9,253,422
LIABILITIES										
Accounts Payable	56,631	-	17,630	-	-	-	46,120	36,453	-	156,834
Total Liabilities	56,631	-	17,630	-	-	-	46,120	36,453	-	156,834
FUND BALANCES										
Unassigned	253,759	(840)	8,158,158	47,972	104,809	189,751	201,142	141,651	186	9,096,588
Total Fund Balances	253,759	(840)	8,158,158	47,972	104,809	189,751	201,142	141,651	186	9,096,588
Total Liabilities and Fund Balances	\$ 310,390	\$ (840)	\$ 8,175,788	\$ 47,972	\$ 104,809	\$ 189,751	\$ 247,262	\$ 178,104	\$ 186	\$ 9,253,422

City of Bethany, Oklahoma
Combining Statement of Revenues, Expenditures and Changes in Fund Balances- Other Governmental Funds
June 30, 2016

	Public Safety Fund	E-911 Fund	Library Fund	Parks/Streets CIP Fund	Debt Service Fund	Juvenile Fund	Cemetery Fund	Bethany Development Authority	Utility Assistance Fund	Totals
Revenues:										
Taxes	-	4,710	-	-	-	-	-	-	-	4,710
Charges for Services	75,700	-	-	-	-	-	-	-	-	75,700
Other	236,428	-	-	-	-	-	-	153	-	236,581
Total Revenues	312,128	4,710						153		316,991
Expenditures:										
Public Safety	367,374	-	-	-	-	-	-	-	-	367,374
Culture and Recreation	-	-	115,071	-	-	-	-	-	-	115,071
Capital Outlay	-	-	85,916	-	-	-	-	-	-	85,916
Total Expenditures	367,374		200,987							(568,361)
Excess revenues over (under) expenditures before other financing sources (Uses)	(55,246)	4,710	(200,987)					153		(251,370)
Other Financing Sources (Uses)										
Transfers In (Out)	(22,745)	(6,513)	-	-	-	-	-	-	-	(29,258)
Capital Financing	-	-	8,359,144	-	-	-	-	-	-	8,359,144
Total Other Sources (Uses)	(22,745)	(6,513)	8,359,144							8,329,886
Excess revenues over (under) after other financing sources (uses)	(77,991)	(1,803)	8,158,157					153		8,078,516
Fund balances, beginning of year	331,749	963		47,972	104,809	189,751	201,142	141,650	33	1,018,069
Fund balances, end of year	\$ 253,758	\$ (840)	\$ 8,158,157	\$ 47,972	\$ 104,809	\$ 189,751	\$ 201,142	\$ 141,650	\$ 186	\$ 9,095,585

City of Bethany, Oklahoma
As of and for the Year Ended June 30, 2016

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

SCHEDULE OF CITY OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	<u>2016</u>
City's proportion of the net pension liability	0.4705840%
City's proportionate share of the net pension liability	\$ 655,239
City's covered-employee payroll	\$ 1,285,750
City's proportionate share of the net pension liability as a percentage of its covered employee payroll	51%
Plan fiduciary net position as a percentage of the total pension liability	68.27%

* The amounts present for each fiscal year were determined as of 6/30

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

SCHEDULE OF CITY CONTRIBUTIONS

Last 10 Fiscal Years

	<u>2016</u>
Statutorily required contribution	\$ 180,005
Contributions in relation to the statutorily required contribution	180,005
	<u>\$ -</u>
City's covered-employee payroll	\$ 1,285,750
Contributions as a percentage of covered employee payroll	14.00%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

City of Bethany, Oklahoma
As of and for the Year Ended June 30, 2016

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

**SCHEDULE OF CITY OF T PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY**

	<u>2016</u>
City's proportion of the net pension liability (asset)	0.548%
City's proportionate share of the net pension liability (asset)	\$ 22,336.00
City's covered-employee payroll	\$ 1,548,523
City's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll	1.44%
Plan fiduciary net position as a percentage of the total pension liability (asset)	99.82%

*The amounts present for each fiscal year were determined as of 6/30

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

**SCHEDULE OF CITY CONTRIBUTIONS
Last 10 Fiscal Years**

	<u>2016</u>
Statutorially required contribution	\$ 201,308
Contributions in relation to the statutorially required contribution	\$ 201,308
	<u>\$ -</u>
City's covered-employee payroll	\$ 1,548,523
Contributions as a percentage of covered employee payroll	13.00%

Notes to Schedule:

Only the current fiscal year is presented because 10-year data is not yet available.

City of Bethany, Oklahoma
Oklahoma Municipal Retirement Fund
Schedule of Changes in Net Pension Liability and Related Notes
As of and for the Year Ended June 30, 2016

Schedule of Changes in Net Pension Liability and Related Ratios	Last Fiscal Year
	<u>2016</u>
Total pension liability	
Service Cost	350,458
Interest	1,732,533
Change in Benefit Terms	-
Difference between expected and actual experience	-
Change in assumptions	-
Benefit payments, including refunds of member contributions	(952,501)
Net change in total pension liability	<u>1,130,490</u>
Total pension liability - beginning	<u>22,472,174</u>
Total pension liability - ending (a)	<u><u>\$ 23,602,664</u></u>
Plan fiduciary net position	
Contributions - employers	537,682
Contributions - member	150,355
Net investment income	3,380,397
Benefit payments, including refunds of member contributions	(952,501)
Administrative expense	(49,979)
Other	
Net change in plan fiduciary net position	<u>3,065,954</u>
Plan fiduciary net position - beginning	<u>20,616,812</u>
Plan fiduciary net position - ending (b)	<u>23,682,766.00</u>
Net pension liability - ending (a) - (b)	<u><u>\$ (80,102)</u></u>
Plan fiduciary net position as a percentage of total pension liability	100.34%
Covered employee payroll	3,256,228.00
Net pension liability as a percentage of covered-employee payroll	-2.46%

Notes to Schedule

Only the current fiscal year is presented because 10-year data is not yet available.

City of Bethany, Oklahoma
Oklahoma Municipal Retirement Fund
Schedule of Employer Contributions
As of and for the Year Ended June 30, 2016

	<u>2016</u>
Actuarially determined contribution	694,552
Contributions in relation to the actuarially determined contribution	<u>694,552</u>
Contribution deficiency (excess)	-
Covered employee payroll	N/A
Contributions as a percentage of covered-employee payroll	N/A

Notes to Schedule:

1. Only the current fiscal year is presented because 10-year data is not yet available.
2. Latest Valuation Date: July 1, 2015
3. Actuarially determined contribution rate is calculated as of July 1, 2014
 July 2015 through June 15 contributions were at a rate of 19.66%
4. Methods and assumptions used to determine contribution rates:
 - Actuarial cost method - Unit Credit
 - Amortization method - Level Dollar Amount
 - Remaining amortization period - 25 years
 - Asset valuation method - Actuarial:
 - Smoothing period - 4 years
 - Recognition method - Non-asymptotic
 - Corridor - 70% - 130%
 - Salary increased - N/A
 - Investment rate of return - 7.5%

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Bethany, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Bethany, Oklahoma, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise City of Bethany, Oklahoma's basic financial statements, and have issued our report thereon dated December 22, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Bethany, Oklahoma's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Bethany, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Bethany, Oklahoma's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Bethany, Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have

a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Samuel & William CPA PC".

Oklahoma City, Oklahoma
December 22, 2016

