
On Thursday, June 13, 2024, at or before 4:59 p.m., agenda was posted at the front doors of City Hall, on the bulletin board in the lobby of City Hall, and on the City of Bethany website: cityofbethany.org. The City of Bethany encourages participation from all its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48-hour rule if signing is not the necessary accommodation.

AGENDA

BETHANY CITY COUNCIL

TUESDAY, JUNE 18, 2024
6:30 P.M.

BETHANY CITY HALL
6700 NW 36TH ST
BETHANY, OKLAHOMA



With the exception of new business, official action can only occur on items which appear on the agenda. The Council may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, Council may refer the matter to the City Manager or the Municipal Counselor. The Council may also refer items to standing committees of the Council or to a board or commission for additional study. Under certain circumstances, items may be deferred to a specific later date or stricken from the agenda entirely.

1. Call to Order
2. Invocation and Flag Salute
3. Consent Docket:
 - A. Approval of Minutes from the June 4, 2024, Regular Meeting.
 - B. Approval of Claims: These claims have been found to be in order by staff and proper as to form and procedure and are recommended for payment. A copy of the Claims List is included in the agenda packet.
 - C. Public Improvement-Routine Item: Accept ODEQ Permit No. SL000055240154 for the construction of 3,245 linear feet of eight (8) inch PVC sanitary sewer force main and 710 linear feet of six (6) inch PVC sanitary sewer force main and all appurtenances to the serve the City of Bethany Force Main along N. Peniel Avenue, Oklahoma County, Oklahoma.
 - D. Approval of FY 2025 Fire Equipment Agreement with the Oklahoma County Board of Commissioners and authorize the mayor to sign the document on behalf of the City of Bethany.
 - E. Approval of FY 2025 Jail Services Agreement with the City of Yukon and authorize the mayor to sign the document on behalf of the City of Bethany.

- F. Approval of Budget Amendment 24-16.
4. Mayoral Certificate of Recognition for Council Member Peter Plank for his decades of work bringing World War II veterans back to the battlefields of Normandy.
 5. PUBLIC HEARING ITEM: Consideration and possible action to consider a request by Cecil Ray Jr., applicant and property owner for approval of special use permit that will allow for the construction of a 1,500 square foot accessory structure at 8024 NW 30th Street. *(Elizabeth Gray, City Manager)*
 - A. Presentation by staff and/or interested party.
 - B. Public Comment.
 - C. Possible action.
 6. Presentation on Flock Cameras by Chief J. D. Reid and Flock representative Hector Solimon Valdez. *(Elizabeth Gray, City Manager)*
 7. Presentation, consideration, and possible approval to accept the Fiscal Year 2022-2023 Audit Report from Arledge and Associates. *(Michael Vaughn, Finance Director)*
 8. City-wide public works project updates by TEIM Design including GO Bond, ARPA, water projects, and SH 66 with possible discussion. *(Elizabeth Gray, City Manager)*
 9. Public Comment - Any person wishing to address the Council during Public Comment shall give their name, address, and city of residence to the City Clerk for the records PRIOR to the start of the meeting. *(Per Chapter 30 of the Bethany Code of Ordinances, there is a five-minute limit, and no action or discussion shall take place. All remarks shall be addressed to the Council as a body, and not to any member thereof.)*
 10. Consideration and possible approval of Lump Sum Payment to retiree Guillermo De Lara from OkMRF Retirement Account. *(Elizabeth Gray, City Manager)*
 11. Consideration and possible approval of Change Order No. 1 with TLS Group, Inc for Traffic Signalization Improvements for NW 23rd and N. Rockwell (G.O. Bond Proposition 1-A) and NW 36th and N. Rockwell (G.O. Bond Proposition 1-B) in the amount of \$5,450.00 and authorize mayor to sign the document. *(Elizabeth Gray, City Manager)*
 12. Consideration and possible approval of Oklahoma Municipal Assurance Group (OMAG) Workers' Compensation Plan for FY 2025 and direction on whether to apply escrow balance of \$4,404.00 towards the 2024-2025 renewal premium. *(Elizabeth Gray, City Manager)*
 13. Discussion regarding utility ordinances 50.01, 50.05, 50.06 and 50.07 and city practices and discussion and possible action to convene a committee to make proposals to council for substantive changes. *(Ray Jones, City Attorney)*

14. Consideration and possible approval of Ward 3 Board of Adjustment appointment of Beth Blankenship to serve a three-year term. *(Marilyn McPhail, Council Member)*
15. Discuss fire hydrant list and timeline for repair/replacement. *(Marilyn McPhail, Council Member)*
16. New Business *(As defined by the Oklahoma Open Meeting Act § 311 (A) (9) as “matters not known about or which could not have reasonably been foreseen prior to the time of posting the agenda”).*
17. City Attorney’s Report.
18. City Manager’s Report.
 - A. Finance Report.
19. Mayor and Council Members comments and suggestions.
20. Adjourn until July 2, 2024.

BETHANY PUBLIC WORKS AUTHORITY

With the exception of new business, official action can only occur on items which appear on the agenda. The Council may adopt, approve, ratify, deny, defer, recommend, amend, strike, or continue any agenda item. When more information is needed to act on an item, Council may refer the matter to the City Manager or the Municipal Counselor. The Council may also refer items to standing committees of the Council or to a board or commission for additional study. Under certain circumstances, items may be deferred to a specific later date or stricken from the agenda entirely.

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2. New Business *(As defined by the Oklahoma Open Meeting Act § 311 (A) (9) as “matters not known about or which could not have reasonably been foreseen prior to the time of posting the agenda”).*
3. Adjourn until July 2, 2024.

BETHANY HOSPITAL TRUST

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2. New Business (*As defined by the Oklahoma Open Meeting Act § 311 (A) (9) as “matters not known about or which could not have reasonably been foreseen prior to the time of posting the agenda”*).
 3. Adjourn until July 2, 2024.

BETHANY DEVELOPMENT AUTHORITY

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3. Adjourn until July 2, 2024.

Public Participation Note: The City Council and staff of the City of Bethany strongly encourages the input and involvement of the citizens to help ensure that the city government provides the highest level of services to meet the public needs and desires. If you have any concerns or comments about an agenda item, or any other issue, please contact the Mayor, your Ward Council Members or City Hall Staff. You may also contact the City Manager's office if you would like to have an item placed on a future agenda to address the Council as a whole. (Guidelines are available in the Council Chambers and in City Hall Lobby.)

NOTICE: On Thursday, May 30, 2024, at or before 4:59 p.m., agenda was posted at the front doors of City Hall, on the bulletin board in the lobby of City Hall, and on the City of Bethany website: cityofbethany.org. The City of Bethany encourages participation from all its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48-hour rule if signing is not the necessary accommodation.

BETHANY CITY COUNCIL MEETING

BETHANY CITY HALL

TUESDAY, JUNE 4, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd Jeff Knapp Chris Powell Marilyn McPhail Kathy Larsen Ken Smart Steve Palmer Brian Magirowsky	Mayor Vice Mayor Council Member Council Member Council Member Council Member Council Member Council Member
MEMBERS ABSENT:	Peter Plank Ken Smart	Council Member Council Member
OTHERS PRESENT:	Elizabeth Gray Ray Jones Michael Vaughn Lesa LaMar Chad Meek (See Roster)	City Manager City Attorney City Clerk/Treasurer Deputy City Clerk Deputy Police Chief

ITEM NO. 1 on the agenda **CALL TO ORDER.**

Mayor Lloyd called the Bethany City Council meeting to order at 6:30 P.M.

ITEM NO. 2 on the agenda was **INVOCATION AND FLAG SALUTE.**

The Invocation was given by Vice-Mayor Knapp.

The Flag Salute was conducted by Council Member Magirowsky.

ITEM NO. 3 on the agenda was **CONSENT DOCKET:**

A. APPROVAL OF MINUTES FROM MAY 21, 2024, REGULAR MEETING.

- B. APPROVAL OF CLAIMS: THESE CLAIMS HAVE BEEN FOUND TO BE IN ORDER BY STAFF AND PROPER AS TO FORM AND PROCEDURE AND ARE RECOMMENDED FOR PAYMENT. A COPY OF THE CLAIMS.**
- C. PUBLIC IMPROVEMENT-ROUTINE ITEM: ACCEPTANCE OF THE WATER METER AUTOMATION IMPROVEMENTS OKLAHOMA COUNTY ARPA FUNDS PROJECT AND PLACE THE MAINTENANCE BOND INTO EFFECT.**
- D. PUBLIC IMPROVEMENT-ROUTINE ITEM: ACCEPTANCE OF THE RIPPER PARK SWIMMING POOL RENOVATIONS PHASE 2 AND PLACE THE MAINTENANCE BOND INTO EFFECT.**

Motion was made by Council Member Magirowsky, seconded by Council Member Larsen to approve the Consent Docket as presented. Yes votes: Lloyd, Larsen, Powell, Knapp, Magirowsky. No votes: Palmer, McPhail. Motion approved.

ITEM NO. 4 on the agenda was **MAYORAL PROCLAMATION RECOGNIZING THE WEEK OF MAY 19-25, 2024, AS NATIONAL PUBLIC WORKS WEEK. (ITEM WAS TABLED FROM MAY 21, 2024, REGULAR MEETING)**

Mayor Lloyd presented this Proclamation to Public Works Director Phil Stowell.

ITEM NO. 5 on the agenda was **PUBLIC COMMENT - ANY PERSON WISHING TO ADDRESS THE COUNCIL DURING PUBLIC COMMENT SHALL GIVE THEIR NAME, ADDRESS, AND CITY OF RESIDENCE TO THE CITY CLERK FOR THE RECORDS PRIOR TO THE START OF THE MEETING. (PER CHAPTER 30 OF THE BETHANY CODE OF ORDINANCES, THERE IS A FIVE-MINUTE LIMIT, AND NO ACTION OR DISCUSSION SHALL TAKE PLACE. ALL REMARKS SHALL BE ADDRESSED TO THE COUNCIL AS A BODY, AND NOT TO ANY MEMBER THEREOF.**

None

ITEM NO. 6 on the agenda was **PUBLIC HEARING ITEM: CONSIDERATION AND POSSIBLE APPROVAL OF ORDINANCE NO. 2060, AN ORDINANCE AMENDING THE ZONING ORDINANCES, MAP, AND COMPREHENSIVE PLAN OF THE CITY OF BETHANY, OKLAHOMA, BY INCLUDING IN R-2, TWO FAMILY RESIDENTIAL, THE PROPERTY LOCATED AT 2601 N. ROCKWELL AVENUE FROM I-L (INDUSTRIAL LIGHT) IN BETHANY, OKLAHOMA COUNTY, OKLAHOMA AS MORE PARTICULARLY DESCRIBED HEREINAFTER. (RAY JONES, CITY ATTORNEY)**

- A. PRESENTATION BY STAFF AND/OR INTERESTED PARTY.**

Attorney Ray Jones reported the details of the property.

B. PUBLIC COMMENT.

None

C. APPROVAL OF ORDINANCE NO. 2060 ON READING BY TITLE ONLY.

A motion was made by Vice-Mayor Knapp and seconded by Council Member Larsen to approve Ordinance No. 2060 on Reading by Title Only. Yes votes: Knapp, Powell, Larsen, Palmer, Lloyd. No votes: McPhail, Magirowsky. Motion approved.

D. APPROVAL OF SECTION 1 ORDINANCE NO. 2060.

A motion was made by Vice-Mayor Knapp, seconded by Council Member Magirowsky to approve Section 1 Ordinance No. 2060. Yes votes: Powell, Knapp, Lloyd, Larsen, Palmer. No votes: McPhail, Magirowsky. Motion approved.

ITEM NO. 7 on the agenda was **PUBLIC HEARING ITEM: CONSIDERATION AND POSSIBLE APPROVAL OF ORDINANCE NO. 2061, AN ORDINANCE AMENDING THE ZONING ORDINANCES, MAP, AND COMPREHENSIVE PLAN OF THE CITY OF BETHANY, OKLAHOMA, BY SPLITTING THE PROPERTY LOCATED AT NW 2811 NORTH COUNCIL ROAD IN BETHANY, OKLAHOMA COUNTY, OKLAHOMA AS MORE PARTICULARLY DESCRIBED HEREINAFTER. (RAY JONES, CITY ATTORNEY)**

A. PRESENTATION BY STAFF AND/OR INTERESTED PARTY.

Attorney Ray Jones reported the details of the property.

B. PUBLIC COMMENT.

None

C. APPROVAL OF ORDINANCE NO. 2061 ON READING BY TITLE ONLY.

A motion was made by Council Member Palmer, seconded by Council Member Magirowsky to approve Ordinance No. 2061 on Reading by Title Only. Yes votes: Lloyd, Powell, McPhail, Magirowsky, Palmer, Knapp, Larsen. No votes: None. Motion approved.

D. APPROVAL OF SECTION 1 ORDINANCE NO. 2061.

A motion was made by Council Member Palmer, seconded by Vice-Mayor Knapp to approve Section 1 Ordinance No. 2061. Yes votes:

Powell, Palmer, McPhail, Lloyd, Magirowsky, Knapp. No votes: Larsen. Motion approved.

E. APPROVAL OF SECTION 2 OF ORDINANCE NO. 2061, THE EMERGENCY SECTION.

A motion was made by Council Member Magirowsky, seconded by Vice-Mayor Knapp to approve Section 2 of Ordinance No. 2061, the Emergency Section. Yes votes: Magirowsky, Knapp, Powell, McPhail, Palmer, Lloyd. No votes: Larsen. Motion failed.

ITEM NO. 8 on the agenda was **CONSIDERATION AND POSSIBLE APPROVAL OF ORDINANCE NO. 2062, AN ORDINANCE AMENDING SECTION 31.19 (B) (3) (A), (B) (5), (B) (8) (D), AND (C) (1) OF THE CITY OF BETHANY CODE OF ORDINANCES GOVERNING THE AUTHORITY OF THE CITY MANAGER TO MAKE PURCHASES; AND INCREASING THE AUTHORITY TO MAKE PURCHASES IN THE OPEN MARKET FROM \$35,000 TO \$55,000; AND INCREASING THE AUTHORITY TO MAKE PURCHASES DURING A DECLARED EMERGENCY FROM \$75,000 TO \$95,000; AND DECLARING AN EMERGENCY. (RAY JONES, CITY ATTORNEY)**

A. PRESENTATION BY STAFF AND/OR INTERESTED PARTY.

There was much discussion on the ordinance. Deputy Chief Meek answered questions from the council.

A motion was made by Council Member Palmer, seconded by Council Member McPhail to extend Council Member Palmer's time to speak for an additional 5 minutes. Yes votes: Powell, McPhail, Palmer. No votes: Magirowsky, Lloyd, Larsen, Knapp. Motion failed.

B. APPROVAL OF ORDINANCE NO. 2062 ON READING BY TITLE ONLY.

A motion was made by Council Member Magirowsky, seconded by Council Member Larsen to approve Ordinance No. 2062 on Reading by Title Only. Yes votes: Lloyd, Powell, Magirowsky, Knapp, Larsen. No votes: Palmer, McPhail. Motion approved.

C. APPROVAL OF SECTION 1-3 OF ORDINANCE NO. 2062.

A motion was made by Council Member Magirowsky, seconded by Council Member Larsen to approve Section 1-3 of Ordinance No. 2062. Yes votes: Powell, Larsen, Lloyd, Magirowsky, Knapp. No votes: Palmer, McPhail. Motion approved.

D. APPROVAL OF SECTION 4 OF ORDINANCE NO. 2062, THE EMERGENCY SECTION.

A motion was made by Council Member Magirowsky, seconded by Council Member Larsen to approve Section 4 of Ordinance No. 2062. Yes votes: Powell, Larsen, Lloyd, Magirowsky, Knapp. No votes: Palmer, McPhail. Motion failed.

ITEM NO. 9 on the agenda was **CONSIDERATION AND POSSIBLE APPROVAL OF CHANGE ORDER NO. 2 WITH HERITAGE HILLS COMMERCIAL SERVICES, LLC FOR THE POLICE HEADQUARTERS ROOF IMPROVEMENTS , GENERAL OBLIGATION BOND PROPOSITION 3-B, TO IN THE AMOUNT OF \$10,489.00 AND AUTHORIZE THE MAYOR TO SIGN THE DOCUMENT. (ELIZABETH GRAY, CITY MANAGER)**

City Manager Gray answered questions from the council about the change order.

A motion was made by Council Member Magirowsky, seconded by Vice-Mayor Knapp to approve Change Order No.2 with Heritage Hills Commercial Services, LLC for the Police Headquarters Roof Improvements, General Obligation Bond Proposition 3-B, in the amount of \$10,489.00 and authorize the mayor to sign the document. Yes votes: Larsen, Palmer, Knapp, Lloyd, Magirowsky, Powell, McPhail. No votes: None. Motion approved.

ITEM NO. 10 on the agenda was **CONSIDERATION AND POSSIBLE APPROVAL OF CONSTRUCTION CONTRACT WITH C4L, LLC FOR GENERAL OBLIGATION BOND PROPOSITIONS 2-A ELDON LYON PARK, 2-B RIPPER PARK, 2-C GARRISON PARK, 2-D MACRORY PARK, AND 2-F CECIL MENDENALL PARK IN THE AMOUNT OF \$985,505.00 AND AUTHORIZE THE MAYOR TO SIGN THE DOCUMENT. (ELIZABETH GRAY, CITY MANAGER)**

A motion was made by Council Member Larsen, seconded by Council Member Magirowsky to approve a construction contract with C4L, LLC for General Obligation Bond Propositions 2-A Eldon Lyon Park, 2-B Ripper Park, 2-C Garrison Park, 2-D Macrory Park, and 2-F Cecil Mendenall Park in the amount of \$985,505.00 and authorize the mayor to sign the document. Yes votes: Magirowsky, McPhail, Palmer, Lloyd, Knapp, Powell, Larsen. No votes: None. Motion approved.

ITEM NO. 11 on the agenda was **APPOINTMENT OF VICE MAYOR FOR FY 2025 PER ARTICLE II, SECTION 2-4 OF THE BETHANY CHARTER. (ELIZABETH GRAY, CITY MANAGER)**

A motion was made by Mayor Lloyd, seconded by Council Member Magirowsky to appoint Vice-Mayor Knapp again for FY 2025 Vice-Mayor. Yes votes: Lloyd, Powell, Palmer, Magirowsky, Larsen. No votes: McPhail. Abstain: Knapp. Motion approved.

ITEM NO. 12 on the agenda was **NEW BUSINESS (AS DEFINED BY THE OKLAHOMA OPEN MEETING ACT § 311 (A) (9) AS "MATTERS NOT KNOWN ABOUT OR WHICH**

COULD NOT HAVE REASONABLY BEEN FORESEEN PRIOR TO THE TIME OF POSTING THE AGENDA”).

None

ITEM NO. 13 on the agenda was the **CITY ATTORNEY’S REPORT.**

City Attorney Jones gave an overview of the projects he has been working on these past two weeks.

ITEM NO. 14 on the agenda was the **CITY MANAGER’S REPORT.**

City Manager Gray provided updates regarding recent and upcoming events and projects.

ITEM NO. 15 on the agenda was **COUNCIL MEMBERS’ ANNOUNCEMENTS, COMMENTS, AND PROPOSALS.**

Each Council Member was given the opportunity to comment.

ITEM NO. 216 on the agenda was **ADJOURN UNTIL JUNE 18, 2024.**

Mayor Lloyd adjourned the Bethany City Council meeting at 7:31 P.M. until June 18, 2024.

MAYOR

CITY CLERK

BETHANY CITY COUNCIL

From: Michael Vaughn, Finance Director
Date: June 13, 2024
Subject: Claims list for the 06/18/2024 City Council Meeting

GENERAL OPERATIONS FUND

FUND	AMOUNT
General Operations Fund	\$ 197,536.25
Public Safety Fund	\$ 482.99
Capital Improvement Fund	\$ 64,602.88
Federal Grant Fund	\$ -
2022A GO Bond	\$ 707,955.59
Municipal Court Fund	\$ 9,259.67
Cemetery Fund	\$ -
TOTAL	\$ 979,837.38

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 979,837.38
Bethany Public Works Authority	\$ 225,434.29
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ -
TOTAL	\$ 1,205,271.67

RECOMMENDATION

1. Approve claims as presented.



FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: N/A		NON-DEPARTMENTAL				
24-50774	10-005216	PERDUE BRANDON FIELDER COLL	MAY 2024 COLLECTION RPT	6/2024	MAY 2024	2,375.85
DEPARTMENT TOTAL:						2,375.85
DEPARTMENT: 01.0		MANAGEMENT				
24-48126	10-004660	MOTHER NATURE'S INC.	PEST INSIDE/OUTSIDE	6/2024	1463477	120.00
24-48170	10-005084	JAN-PRO CLEANING SYSTEMS	CH CLEANING SVC.	6/2024	INV67064	813.00
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	1,451.25
24-48991	10-005373	CARD SERVICES/PI	MICROSOFT BUSINESS LICENS	6/2024	E0300SEMBU	512.50
24-49572	10-005373	CARD SERVICES/PI	MICRO AZURE DIRECTORYYYYY	6/2024	E0300SEMQB	456.00
24-48194	10-005851	LYTLE, SOULE' & FELTY, P.C.	ATTORNEY MNTLY CONTRACT	6/2024	303126	5,000.00
24-50060	10-005851	LYTLE, SOULE' & FELTY, P.C.	OUTSIDE CONTRACT	6/2024	303129	1,995.00
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	1,613.69
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURAN	WORKERS COMP	6/2024	202406125776	311.61
24-50817	10-1196	POSTMASTER	POSTAGE FOR METER	6/2024	20240612	3,000.00
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	97.94
24-48576	10-1530	THE TRIBUNE	ORDINANCE PUBLICATION	6/2024	20240531	24.40
24-49861	10-2448	MARGARET MCMORROW-LOVE	LEGAL SVC	6/2024	20240604	754.40
24-48167	10-3196	IMAGENET CONSULTING, LLC	MONTHLY SVC IT	6/2024	INV941062	7,567.50
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	31.98
DEPARTMENT TOTAL:						23,749.27
DEPARTMENT: 02.0		FINANCE				
24-50876	10-005647	LESA A. LAMAR	MILEAGE TO MEETINGS	6/2024	20240612-	67.23
24-50877	10-005971	MICHAEL VAUGHN	MILEAGE TO BWAPWA MEETING	6/2024	20240612--	67.23
24-50816	10-006046	JILLIAN VINSON	MILEAGE REIMBURSEMENT	6/2024	24-50816	13.10
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURAN	WORKERS COMP	6/2024	202406125776	71.91
24-48357	10-1715	TYLER TECHNOLOGIES	SMART METERS	6/2024	025-464109	145.00
24-50738	10-1749	RK BLACK INC.	SHARP COPIER MAINT	6/2024	IN1143336	8.78
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	15.97
DEPARTMENT TOTAL:						389.22

FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 03.0		COURT				
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	442.70
24-50730	10-005321	AMAZON CAPITAL SERVICES, INC.	CEILING TILES	6/2024	6386636	534.24
24-50479	10-006079	BENCHMARK ELECTRIC	9 LIGHTS	6/2024	20240603	765.00
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANCE	WORKERS COMP	6/2024	202406125776	143.82
24-50512	10-2274	OZARKA WATER COMPANY	WATER	6/2024	36666353	32.89
24-50081	10-2335	TERRELL MONKS	TRIAL 4-16-24	6/2024	4/16 AND 5/22/24	590.00
24-50082	10-3098	TS HEAT AND AIR INC	AIR CONDITION REPAIR	6/2024	23957958	200.00
24-48041	10-3342	JANI-KING OF OKLAHOMA, INC.	JANITORIAL SERVICE	6/2024	OKC06240110	640.66
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	31.98
DEPARTMENT TOTAL:						3,381.29
DEPARTMENT: 05.0		POLICE				
24-50809	10-004398	CITY OF OKLAHOMA CITY	Radio Usage	6/2024	USGFY24-2	8,814.48
24-48066	10-004660	MOTHER NATURE'S INC.	Spraying for Bugs Monthly	6/2024	1463476	60.00
24-48134	10-004789	TRADS, INC	Monthly Usage	6/2024	MAY 2024-	150.00
24-50696	10-004996	GOODYEAR COMMERCIAL TIRE &	4 Tires - 19-006	6/2024	255-1029617	551.60
24-50697	10-004996	GOODYEAR COMMERCIAL TIRE &	4 tires - 20-008	6/2024	255-1029618	551.60
24-50698	10-004996	GOODYEAR COMMERCIAL TIRE &	4 tires - 16-002	6/2024	255-1029619	551.60
24-50739	10-004996	GOODYEAR COMMERCIAL TIRE &	Unit 14-10243 Tires	6/2024	255-1029646	569.76
24-50777	10-004996	GOODYEAR COMMERCIAL TIRE &	TIRES UNIT 19-001	6/2024	255-1029669	569.76
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	1,272.74
24-50800	10-005321	AMAZON CAPITAL SERVICES, INC.	Switch for Phone System	6/2024	8841835	136.30
24-48218	10-005326	AARON PLUMB	Tuition Reimbursement	6/2024	0138056	2,810.40
24-50760	10-005373	CARD SERVICES/PI	Carson Lee POSSE Exam	6/2024	12610	45.00
24-50798	10-005373	CARD SERVICES/PI	D.Lee Cleet Registration	6/2024	120086684	25.69
24-50803	10-005373	CARD SERVICES/PI	C.Lee Cleet Registration	6/2024	120123226	25.69
24-50804	10-005373	CARD SERVICES/PI	Ngu Cleet Registration	6/2024	120087214	25.69
24-50861	10-005373	CARD SERVICES/PI	Communications TV	6/2024	20240611	879.64
24-50761	10-005595	RAY'S WESTSIDE TAG AGENCY	Tag for 21-002	6/2024	24-50761	50.00
24-48096	10-005634	INNOVATIVE SECURITY OF OKLA	Monthly Monitoring Fee	6/2024	691862	19.95
24-50704	10-006044	HOUSE OF MODS LLC	Fleet Maint	6/2024	5344	951.23
24-49176	10-006048	THE COMPLIANCE RESOURCE GRO	Hawk Pension Physical	6/2024	83980	600.00
24-50538	10-006048	THE COMPLIANCE RESOURCE GRO	Ngu Pension Physical	6/2024	83979	600.00
24-50719	10-006048	THE COMPLIANCE RESOURCE GRO	C.Lee Pension Physical	6/2024	83981	600.00
24-50797	10-006179	ABSOLUTE DATA SHREDDING	Yearly Shred	6/2024	93222	85.00
24-50723	10-0225	GENUINE PARTS	Battery for 16-012	6/2024	7092-061645	101.71
24-50756	10-0225	GENUINE PARTS	Unit 20-005 Brake Rotors	6/2024	6107-260457	168.56
24-50095	10-0610	GALLS LLC	Cage for New PD Veh	6/2024	028103407	1,700.95
24-50856	10-0883	LOCKE SUPPLY CO.	LIGHT BULBS	6/2024	52728523-00	399.50
24-50832	10-0919	MAIL DROP	Equipment for Repair	6/2024	20240607	21.59
24-50422	10-0980	MOTOROLA SOLUTIONS, INC.	Yearly Main	6/2024	1187121978	7,278.00
24-48220	10-1	Miriam Silva	Tuition Reimbursement	6/2024	0137517	1,702.00
24-50882	10-1063	OG&E	MONTHLY SVC	6/2024	20240524	2,400.33
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANCE	WORKERS COMP	6/2024	202406125776	33,517.41
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	5,484.77
24-50840	10-1622	WESTLAKE ACE HARDWARE	Water Nozzle	6/2024	3504208	19.98
24-49774	10-1726	BETHANY COUNTRY STORE	Dog Food	6/2024	020920241	250.00

FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 05.0 POLICE						
24-50232	10-1726	BETHANY COUNTRY STORE	Dog Food	6/2024	032920241	250.00
24-50344	10-2123	HOME DEPOT CREDIT SVCS	Supplies for Shelter	6/2024	0100284/5423505	236.60
24-48405	10-2274	OZARKA WATER COMPANY	Yearly Water for Shelter	6/2024	1008591	27.44
24-48406	10-2274	OZARKA WATER COMPANY	Yealry Water for Range	6/2024	1005884	13.99
24-48137	10-2442	SUMNERONE, INC.	Kyocera Usage	6/2024	3962037	143.09
24-50700	10-2918	MTM RECOGNITION CORPORATION	RETIREMENT PLAQUES	6/2024	6203526	150.00
24-48060	10-3084	UTILITY DATA SERVICES, INC.	Monthly Minimum Fee	6/2024	106192	12.50
24-48059	10-3342	JANI-KING OF OKLAHOMA, INC.	PD Cleaning	6/2024	OKC06240109	1,924.66
24-50507	10-3527	GEARWORKS	New Graphics on 6 Units	6/2024	9095	155.00
24-50813	10-3742	NATHAN MYERS	Reimbursement	6/2024	5510193	22.78
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	31.98
24-50327	10-4090	AT&T MOBILITY	Radio Dedicated Line	6/2024	1567958807	1,136.62
DEPARTMENT TOTAL:						77,095.59
DEPARTMENT: 06.0 FIRE						
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	693.33
24-50790	10-005916	LEXIPOL	YEARLY SUBSCRIPTION FEE	6/2024	INVPR11237321	1,539.85
24-50788	10-0324	CENTRAL POWER EQUIP. INC	K-12 SAW	6/2024	202405	1,007.99
24-50787	10-0883	LOCKE SUPPLY CO.	REPLACMNT DEWALT BATTERY	6/2024	52681598-00	298.00
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	478.69
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	25,755.75
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	1,540.71
24-50789	10-4251	SAM'S CLUB DIRECT FD	JANITORIAL SUPPLIES	6/2024	ACCT.0402923603484	686.99
DEPARTMENT TOTAL:						32,001.31
DEPARTMENT: 07.0 COMMUNITY DEV						
24-48987	10-005689	CHALLENGER LANDSCAPING AND	FOR NOV ABATEMENTS	6/2024	1800 N. TIMBER AVE	150.00
24-50540	10-005689	CHALLENGER LANDSCAPING AND	COVER ABATEMENTS	6/2024	7724 NW 21ST	625.00
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	3,348.63
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	489.71
24-50682	10-1530	THE TRIBUNE	PUBLICATIONS	6/2024	20240531	144.65
24-50738	10-1749	RK BLACK INC.	SHARP COPIER MAINT	6/2024	IN1143336	8.78
24-50842	10-2660	ODEQ WATER QUALITY DIV	ODEQ STORMWATER PERMIT	6/2024	24060390003	748.11
24-50766	10-3348	COUNTY CLERK OKLA COUNTY	LIEN/RELEASE	6/2024	24-50766	18.00
24-50795	10-3348	COUNTY CLERK OKLA COUNTY	ABATEMENT LIEN/RELEASE	6/2024	24-50795	18.00
24-50796	10-3348	COUNTY CLERK OKLA COUNTY	ABATEMENT LIEN/RELEASE	6/2024	24-50796	18.00
24-50866	10-3348	COUNTY CLERK OKLA COUNTY	SUMMARY ABATEMENT LIEN	6/2024	24-50866	18.00
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	31.98
24-49794	10-4215	OKLAHOMA CODE ENFORCEMENT	APROP MAINT CERT CLASS	6/2024	200003153	165.00
DEPARTMENT TOTAL:						5,783.86

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 08.1 PUBLIC WORKS - ADMIN						
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	454.98
24-50755	10-005321	AMAZON CAPITAL SERVICES,	INPENS,PAPER,PAPERTOWELS	6/2024	8831458	82.30
24-50850	10-005321	AMAZON CAPITAL SERVICES,	INGLASSSLEANER,NITRILEGLOVE	6/2024	6875407	103.41
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	171.21
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	647.25
24-50837	10-1288	ROSE STATE COLLEGE	WATER/WASTEWATER PHIL	6/2024	1004966	130.00
24-50854	10-2648	MUNGER PAINTS	PAINT FOR FUEL PUMPS	6/2024	204824	148.34
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	31.98
DEPARTMENT TOTAL:						1,769.47
DEPARTMENT: 08.2 PUBLIC WORKS - STREETS						
24-50678	10-0006	A WELDORS SUPPLY	HINGES FOR MOWER TRAILER	6/2024	7125393	57.75
24-48191	10-004688	TLS GROUP, INC.	SIGNAL LIGHT MAINTENANCE	6/2024	0624-1807	480.00
24-50753	10-004688	TLS GROUP, INC.	DX&POSSIBLEREPAIR23COUNCI	6/2024	988	227.50
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	453.44
24-50886	10-005595	RAY'S WESTSIDE TAG AGENCY	TAG2024RAM3500DUMPTRUCK	6/2024	20240613	46.00
24-50599	10-006180	CENTERLINE SUPPLY INC.	4 TYPE 3 BARRICADES	6/2024	ORD0113166	1,100.00
24-50807	10-0225	GENUINE PARTS	2BATTERY & FILTER	6/2024	7092-062304	274.64
24-50825	10-0324	CENTRAL POWER EQUIP. INC	STRING FOR WEED EATERS	6/2024	343453	75.00
24-50764	10-0482	DOLESE BROS. CO.	SAND AND ROCK	6/2024	AG24068147	446.60
24-50818	10-0694	HASKELL LEMON CONST CO	1 1/2TON COLDPATCH/ASPHAL	6/2024	8942	129.60
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	14,127.80
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	10,935.51
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	2,324.25
24-50501	10-1501	T & W TIRE LLC	4GALAXY/MPCTIRE/SEALANT	6/2024	1090149176	4,196.20
24-50733	10-3207	LOGAN COUNTY ASPHALT CO	4TONSCOLDPATCH/ASPHALT	6/2024	26481	521.18
DEPARTMENT TOTAL:						35,395.47
DEPARTMENT: 08.4 PUBLIC WORKS - MAINT						
24-50755	10-005321	AMAZON CAPITAL SERVICES,	INPENS,PAPER,PAPERTOWELS	6/2024	8831458	81.15
24-50849	10-005321	AMAZON CAPITAL SERVICES,	IN2 PORTACOOOL APEX 4000	6/2024	3553052	3,925.39
24-50747	10-0225	GENUINE PARTS	SUPPLIES FOR FLEET	6/2024	7092-061861	82.22
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	356.38
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	342.80
24-50821	10-1622	WESTLAKE ACE HARDWARE	SOAKER HOSE	6/2024	3504201	37.98
24-50828	10-1622	WESTLAKE ACE HARDWARE	WASHERS,BULKFASTENERS	6/2024	3504206	121.03
24-50834	10-1622	WESTLAKE ACE HARDWARE	DIGITLWATERTIMERGASPUMP	6/2024	3504204	44.99
24-50858	10-1622	WESTLAKE ACE HARDWARE	PAINTINGSUPPLIESFUELPUMPS	6/2024	3504213	48.13
DEPARTMENT TOTAL:						5,040.07

FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT	
DEPARTMENT: 08.5		PUBLIC WORKS - PARKS					
24-48189	10-0006	A WELDORS SUPPLY	WELDING TANK RENTAL	6/2024	267459	24.80	
24-50830	10-005005	BRONCO EQUIPMENT RENTAL & SHARDWARE FOR MOWER		6/2024	877809-0001	504.00	
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	29.49	
24-50765	10-005321	AMAZON CAPITAL SERVICES,	INPOOL TESTING SUPPLIES	6/2024	7626646	19.82	
24-50610	10-005350	FORCE PERSONNEL	TEMP HELP FOR PARKS	6/2024	78367	3,413.12	
24-50862	10-0324	CENTRAL POWER EQUIP. INC	2 NEW WEED EATERS	6/2024	343660	736.00	
24-50680	10-0668	HAYES ELECTRIC	ELECTRIC OUTLET 39TH EXPY	6/2024	78688	496.00	
24-50783	10-0694	HASKELL LEMON CONST CO	1 TON OF ASHAULT	6/2024	8890	87.20	
24-50779	10-0883	LOCKE SUPPLY CO.	AIR FILTERS	6/2024	52663997.00	198.19	
24-50871	10-0883	LOCKE SUPPLY CO.	REPAIRKITFORWATERHYDR	6/2024	52631512-00	591.33	
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	916.49	
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	2,010.51	
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	1,256.68	
24-50784	10-1509	TOM'S SPEEDY LOCK & KEY	SERLOCKS FOR POOL	6/2024	70030	19.00	
24-50759	10-1622	WESTLAKE ACE HARDWARE	PRUNERS,BULK FASTNERS	6/2024	3504189	85.07	
24-50683	10-2123	HOME DEPOT CREDIT SVCS	MULCH	6/2024	3014022 + CREDITS	91.55	
24-50851	10-2648	MUNGER PAINTS	PAINT PLAYGRAOUND	6/2024	204813	75.60	
DEPARTMENT TOTAL:						10,554.85	
FUND TOTAL:						197,536.25	

FUND: 021- PUBLIC SAFETY FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 99.0		NON-DEPARTMENTAL				
24-48057	10-004789	TRADS, INC	MAY 2024	6/2024	MAY 2024	170.00
24-50841	10-005373	CARD SERVICES/P1	COMPUTER	6/2024	210054964	312.99
DEPARTMENT TOTAL:						482.99
FUND TOTAL:						482.99

FUND: 031- CAPITAL IMPROVE PROJECTS

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 40.0		PROJECTS >\$25,000				
24-50032	10-006158	JOHN VANCE MOTORS, INC	1TON TRUCK W DUMPBED	6/2024	113219	64,602.88
DEPARTMENT TOTAL:						64,602.88
FUND TOTAL:						64,602.88

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 40.0		Projects				
24-50278	10-004688	TLS GROUP, INC.	PROP 1B 36TH/RKWELL	6/2024	PAY APP 3	41,804.95
24-50282	10-004688	TLS GROUP, INC.	PROP 1A 23/RKWELL	6/2024	PAY APP #3	143,636.38
24-49357	10-005932	LIPPERT BROTHERS, INC.	PROP 3A FIRE STATION	6/2024	PAY APP 6	102,197.21
24-49302	10-006146	HERITAGE HILLS COMMERCIAL	SPD ROOF PROP 3-B	6/2024	INVOICE #1	420,317.05
DEPARTMENT TOTAL:						707,955.59
FUND TOTAL:						707,955.59

FUND: 072- MUNICIPAL COURT FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: N/A		NON-DEPARTMENTAL				
24-50770	10-1869	CLEET	MAY 2024 CLEET REPORT	6/2024	MAY 2024	3,179.67
24-50771	10-1970	OSBI	MAY 2024 AFIS REPORT	6/2024	MAY 2024	3,126.00
24-50772	10-1970	OSBI	MAY 2024 FORENSIC RPT	6/2024	MAY 2024	2,944.00
24-50773	10-4235	OKLA BUREAU OF NARCOTICS	MAY 2024 OBN REPORT	6/2024	MAY 2024	10.00
DEPARTMENT TOTAL:						9,259.67
FUND TOTAL:						9,259.67
GRAND TOTAL:						1,205,271.67

BETHANY CITY COUNCIL

From: Elizabeth Gray, City Manager
Date: June 18, 2024
Subject: Public Improvement – Routine Item: Oklahoma Department of Environmental Quality (ODEQ) Permit to Construct Sanitary Sewer Force Main

Item: ODEQ Permit No. SL000055240154
City of Bethany Force Main along N. Peniel Avenue
Facility No. S-20925

BACKGROUND

This item is to accept a permit from the Oklahoma Department of Environmental Quality for construction of 3,245 linear feet of eight (8) inch PVC sanitary sewer force main, 710 linear feet of six (6) inch PVC sanitary sewer force main, and all appurtenances to serve the City of Bethany Force Main along N. Peniel Avenue, Oklahoma County, Oklahoma in accordance with plans approved by the ODEQ on May 22, 2024.

This project is funded through a grant of \$3,372,692 from the Federal American Rescue Plan Act (ARPA).

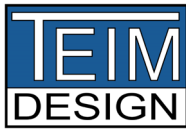
RECOMMENDATION

1. Accept ODEQ Permit No. SL000055240154 for the construction of 3,245 linear feet of eight (8) inch PVC sanitary sewer force main and 710 linear feet of six (6) inch PVC sanitary sewer force main and all appurtenances to the serve the City of Bethany Force Main along N. Peniel Avenue, Oklahoma County, Oklahoma.



ADDITIONAL COMMENTS


The above matters are on the consent docket because they involve routine administrative functions and normally require no council discussion. If you would like further information on any item, you may request that it be removed from the consent docket and considered separately.



TRANSPORTATION • ENVIRONMENTAL • INFRASTRUCTURE • MUNICIPAL

June 10, 2024

To: Elizabeth Gray

From: Steve Manek 

Subject: Sewer Line Permit to Serve City of Bethany Peniel Force Main
ODEQ Permit No. SL000055240154

The attached referenced ODEQ permit needs to be placed on the City Council agenda for acceptance. We recommend the item reads as follows:

Accept ODEQ Permit No. SL000055240154 for the construction of 3,245 linear feet of eight (8) inch PVC sanitary sewer force main and 710 linear feet of six (6) inch PVC sanitary sewer force main and all appurtenances to the serve the City of Bethany Force Main along N. Peniel Avenue, Oklahoma County, Oklahoma.

Please let me know if you have any questions or need additional information.

May 22, 2024

Ms. Elizabeth Gray, City Manager
City of Bethany
6700 NW 36th Street
Bethany, Oklahoma 73008

Re: Permit No. SL000055240154
City of Bethany Force Main along N Peniel Ave
Facility No. S-20925

Dear Ms. Gray:

Enclosed is Permit No. SL000055240154 for the construction of 3,245 linear feet of eight (8) inch PVC sanitary sewer force main, 710 linear feet of six(6) inch PVC sanitary sewer force main, and all appurtenances to serve the City of Bethany Force Main along N Peniel Ave, Oklahoma County, Oklahoma.

The project authorized by this permit should be constructed in accordance with the plans approved by this Department on May 22, 2024. Any deviations from the approved plans and specifications affecting capacity, flow or operation of units must be approved, in writing, by the Department before changes are made.

Receipt of this permit should be noted in the minutes of the next regular meeting of the City of Bethany, after which it should be made a matter of permanent record.

We are returning one (1) set of the approved plans to you, one (1) set to your engineer and retaining one (1) set for our files.

Respectfully,



Magen Kegley, E.I.
Construction Permit Section
Water Quality Division

MK/RC/md

Enclosure

c: Patrick James Garrett, PE, Triad Design Group

PERMIT No. SL000055240154

SEWER LINES

FACILITY No. S-20925

PERMIT TO CONSTRUCT

May 22, 2024

Pursuant to O.S. 27A 2-6-304, the City of Bethany is hereby granted this Tier I Permit to construct 3,245 linear feet of eight (8) inch PVC sanitary sewer force main, 710 linear feet of six(6) inch PVC sanitary sewer force main, and all appurtenances to serve the City of Bethany Force Main along N Peniel Ave, located in SW 1/4, Section 23, Township 14 North, Range 4 West, Oklahoma County, Oklahoma, in accordance with the plans approved May 22, 2024.

By acceptance of this permit, the permittee agrees to operate and maintain the facilities in accordance with the "Oklahoma Pollutant Discharge Elimination System Standards - OPDES" (OAC 252:606) rules and to comply with the state certification laws, Title 59, Section 1101-1116 O.S. and the rules and regulations adopted thereunder regarding the requirements for certified operators.

This permit is issued subject to the following provisions and conditions.

- 1) That the recipient of the permit is responsible that the project receives supervision and inspection by competent and qualified personnel.
- 2) That construction of all phases of the project will be started within one year of the date of approval or the phases not under construction will be resubmitted for approval as a new project.
- 3) That no significant information necessary for a proper evaluation of the project has been omitted or no invalid information has been presented in applying for the permit.
- 4) That wherever water and sewer lines are constructed with spacing of 10 feet or less, sanitary protection will be provided in accordance with OAC 252:656-5-4(c)(3) of the standards for Water Pollution Control Facility Construction.
- 5) That tests will be conducted as necessary to ensure that the construction of the sewer lines will prevent excessive infiltration and that the leakage will not exceed 10 gallons per inch of pipe diameter per mile per day.
- 6) That the Oklahoma Department of Environmental Quality shall be kept informed of occurrences which may affect the eventual performance of the works or that will unduly delay the progress of the project.
- 7) That the permittee will take steps to assure that the connection of house services to the sewers is done in such a manner that the functioning of the sewers will not be impaired and that earth and ground water will be excluded from the sewers when the connection is completed.
- 8) That any deviations from approved plans or specifications affecting capacity, flow or operation of units must be approved by the Department before any such deviations are made in the construction of this project.

PERMIT No. SL000055240154

SEWER LINES

FACILITY No. S-20925

PERMIT TO CONSTRUCT

- 9) That any notations or changes recorded on the official set of plans and specifications in the Oklahoma Department of Environmental Quality files shall be part of the plans as approved.
- 10) That the recipient of the permit is responsible for the continued operation and maintenance of these facilities in accordance with rules and regulations adopted by the Environmental Quality Board, and that this Department will be notified in writing of any sale or transfer of ownership of these facilities.
- 11) The issuance of this permit does not relieve the responsible parties of any obligations or liabilities which the permittee may be under pursuant to prior enforcement action taken by the Department.
- 12) That the permittee is required to inform the developer/builder that a DEQ Storm Water Construction Permit is required for a construction site that will disturb one (1) acre or more in accordance with OPDES, 27A O.S. 2-6-201 *et. seq.* For information or a copy of the GENERAL PERMIT (OKR10) FOR STORM WATER DISCHARGES FROM CONSTRUCTION ACTIVITIES, Notice of Intent (NOI) form, Notice of Termination (NOT) form, or guidance on preparation of a Pollution Prevention Plan, contact the Storm Water Unit of the Water Quality Division at P.O. Box 1677, Oklahoma City, OK 73101-1677 or by phone at (405) 702-8100.
- 13) That all manholes shall be constructed in accordance with the standards for Water Pollution Control Facility Construction (OAC 252:656-5-3), as adopted by the Oklahoma Department of Environmental Quality.
- 14) That when it is impossible to obtain proper horizontal and vertical separation as stipulated in Water Pollution Control Facility Construction OAC 252:656-5-4(c)(1) and OAC 252:656-5-4(c)(2), respectively, the sewer shall be designed and constructed equal to water pipe, and shall be pressure tested using the ASTM air test procedure with no detectable leakage prior to backfilling, in accordance with the standards for Water Pollution Control Facility Construction OAC 252:656-5-4(c)(3).

Failure to appeal the conditions of this permit in writing within 30 days from the date of issue will constitute acceptance of the permit and all conditions and provisions.



Rocky Chen, P.E., Engineering Manager, Construction Permit Section
Water Quality Division

BETHANY CITY COUNCIL

From: Elizabeth A. Gray
Date: June 12, 2024
Subject: Consideration and Possible Action to Approve FY 2025 Fire Equipment Agreement

BACKGROUND

The City of Bethany has an agreement with Oklahoma County for fire equipment. Oklahoma County has provided equipment to assist the City of Bethany for many years.

This agreement provides a brush pumper and related equipment for use by the City of Bethany. The County provides use of the equipment in return for the City of Bethany giving fire protection services for persons and properties located within the unincorporated portions of Oklahoma County.

The terms of this agreement are the same as our current contract.

RECOMMENDATION

1. Approve the FY 2025 Fire Equipment Agreement with Oklahoma County and authorize the mayor to sign the documents on behalf of the City of Bethany.

ADDITIONAL COMMENTS



FIRE EQUIPMENT AGREEMENT
BETWEEN
OKLAHOMA COUNTY BOARD OF COUNTY COMMISSIONERS
AND
THE CITY OF BETHANY

July 1, 2024, through June 30, 2025

This FIRE EQUIPMENT AGREEMENT (the "Agreement") is entered into between the **BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY**, a political subdivision organized and existing under the laws of the State of Oklahoma (the "Board"), and **THE CITY OF BETHANY, a municipal corporation**.

WHEREAS, the Board is empowered pursuant to Title 19, Oklahoma Statutes, Section 351, to provide firefighting service in the County and to expend certain Oklahoma County funds to rent, lease and purchase firefighting equipment; and

WHEREAS, while the County may provide fire protection services through a county fire department, a Board of County Commissioners need not duplicate fire protection services provided by other legal entities within the county, and

WHEREAS, a Board of County Commissioners has legal authority to contract with municipalities to provide fire protection services to persons and property not located within the corporate limits pursuant to 19 O.S. §351.1, and

WHEREAS, pursuant to the Interlocal Cooperation Act in Title 74, Oklahoma Statutes, Sections 1001, *et seq.*, and Title 19, Oklahoma Statutes, Section 351.1, the Board and the City of Bethany are authorized to enter into an agreement providing for fire protection services for persons and property located within the unincorporated areas of Oklahoma County; and

WHEREAS, by means of this Agreement, the Board desires to provide certain firefighting equipment to the City of Bethany in return for the City of Bethany's Fire Department furnishing fire protection services for persons and property located within the unincorporated areas of Oklahoma County.

NOW, THEREFORE, in consideration of the mutual promises herein contained and other valuable consideration, the parties agree as follows:

1. Term. This Agreement shall commence on July 1, 2024, and shall terminate on June 30, 2025. This Agreement is renewable for an additional fiscal year upon written approval of both parties. Otherwise, this Agreement may be terminated by either of the parties by giving at least thirty (30) days written notice

of such termination. On the termination of this Agreement, either by termination of the fiscal year for which the agreement is written, or written 30-day notification, the City of Bethany shall return the Equipment to the County.

2. Equipment. The Board shall provide the City of Bethany with the following firefighting equipment (hereinafter called the "Equipment"):

County ID	Property Description	Serial
SP 302-00067	2019 Ford F-550 Ext Cab Gas	1FD0X5HY4KEF71821
SP 408-00017	Winch/Warn	1222660
SP 408-00021	WARN 12000LB Winch	None
SP 503-00001	Hanging UVC 2 Sterilization Light	2UVC15A-01097
SP 503-00002	Hanging UVC 2 Sterilization Light	2UVC15A-01126
SP 503-00025	Tripod UVC 2 Sterilization Light	2UVC15A-01215
SP 602-00661	Kenwood TK790HBK9FHDH1 (VHF)	B3100082
SP 602-00662	Kenwood TK790HBK9FHDH1 (VHF)	B3100095
SP 646-00056	Jotto Desk F-550 Console	None
SP 650-00165	Whelen 54" Ceridian Duo Lightbar	N003538
None	Motorola Mobile Radio M1225	869FBJ1448
None	Kenwood TK-2180-K2	B4300378
None	Kenwood TK-2180-K2	B4300379
None	Kenwood TK-2180-K2	B4300380
None	Kenwood TK-2180-K2	B4300391
None	Kenwood TK-2180-K2	B4300392
None	Kenwood TK-2180-K2	B4300393
None	Kenwood TK7185-K	B4700022
None	Kenwood TK-7360H-V	B3202807
None	Kenwood TK-7360H-V	B3202808
None	Kenwood TK-7360H-V	B3202809

3. Purpose. The City of Bethany shall use the Equipment for the purpose of providing firefighting and rescue services to persons and property located within the unincorporated areas of Oklahoma County, including the City of Bethany, or, when provided by law or pursuant to an agreement under 63 O.S. § 695, Oklahoma Intrastate Mutual Aid Compact, to other cities, towns, or political subdivisions of the State of Oklahoma as necessary for mutual aid and assistance; and further, to respond to major natural or man-made disasters, including but not limited to bomb disposal and hazardous material handling, in such jurisdictions when so requested by the Oklahoma County Emergency Management Director or appropriate authority.

4. Maintenance and Repair. The City of Bethany will be solely responsible for: **(a)** maintaining the Equipment in safe operating condition in accordance with the laws of the State of Oklahoma, including, but not limited to, periodic safety checks and maintenance reviews required by the Board to ensure that the Equipment meets or exceeds all safety provisions and requirements; **(b)** scheduling necessary maintenance; **(c)** providing housing for the Equipment

inside a structure suitable to protect the Equipment from adverse weather and vandalism when the Equipment is not in use; and **(d)** notifying the Oklahoma County Emergency Management Director whenever repairs or preventive maintenance work is needed to keep the Equipment in optimum operating condition, and thereafter taking the Equipment for repairs or servicing to the Oklahoma County Highway District site designated by the Oklahoma County Emergency Management Director, or other appropriate maintenance or repair facility, as necessary.

5. Indemnification. The City of Bethany assumes all liability for any personal injuries, death claims, property damages or any other damages arising out of the possession and operation of the Board's firefighting equipment or any action or causes of action arising there from pursuant to this Agreement. The City of Bethany further agrees to indemnify and hold the Board and Oklahoma County, their employees, officers, and agents, harmless from any claims of any kind, including attorney fees and costs of defending same that arise from the use of the Equipment. The City of Bethany agrees to maintain liability insurance in an amount sufficient to satisfy any claim or lawsuit that might arise under the Governmental Tort Claims Act (Title 51 Oklahoma Statutes, Sections 151 *et seq.*) covering the obligations contained herein and including a provision that the Board, at the address set forth below, will be notified no less than ten (10) days prior to any cancellation of the policy, a copy of which insurance or renewal policy shall be submitted to:

Oklahoma County Emergency Management Director
320 Robert S. Kerr Avenue, Suite 101
Oklahoma City, Oklahoma 73102

6. Workers' Compensation Liability. The City of Bethany shall provide workers compensation insurance for all personnel utilizing the Equipment or assume sole responsibility thereof.

7. Use of Equipment. The City of Bethany shall have the sole responsibility of ensuring that all drivers or operators of the Equipment have a current valid State of Oklahoma driver's license and have had appropriate training in the use of the vehicle and the Equipment.

8. Notice of Accidents. Any Oklahoma County-owned Equipment involved in an accident, of any type, shall be reported, including a copy of any police or highway patrol report, to the Oklahoma County Emergency Management Director within ten (10) days of said accident.

9. Injuries. The City of Bethany shall be solely liable for any operator, passenger, guests or any other persons injured by the Equipment. A written report of such injury shall be submitted to the Oklahoma County Emergency Management Director within ten (10) days from the date of the injury.

10. Destruction of Equipment. Neither the Board nor any department of Oklahoma County is under any obligation to replace the Equipment if the Equipment is destroyed or damaged beyond repair. The City of Bethany may, at its discretion, provide additional insurance coverage to insure against said damage or destruction. A copy of any such policy or renewal shall be submitted to the Oklahoma County Emergency Management Director, 320 Robert S Kerr Avenue, Suite 101, Oklahoma City, Oklahoma, 73102, within ten (10) days after receipt by the City of Bethany.

11. Breach of Agreement. Failure to adhere to any of the terms of this Agreement will result in the Equipment being immediately recalled by the Board.

IN WITNESS WHEREOF, the parties have executed this Agreement on the dates set forth beside their signatures, with this Agreement to be effective as of July 1, 2024.

APPROVED:

Director, Oklahoma County Emergency Management

Approved as to form and legality this 29 day of May, 2024.



Assistant District Attorney

THE CITY OF BETHANY

APPROVED AND AGREED TO by the City of Bethany this _____ day of _____, 2024.

BY: _____, Mayor

Printed Name: _____

ATTEST: _____, City Clerk

BOARD OF COUNTY COMMISSIONERS OF OKLAHOMA COUNTY, OKLAHOMA

APPROVED AND AGREED TO by the Board this _____ day of _____, 2024.

By: _____
Carrie Blumert, Member

By: _____
Brian Maughan, Member

By: _____
Myles Davidson, Member

ATTEST:

Maressa Treat, County Clerk

BETHANY CITY COUNCIL

From: Elizabeth A. Gray, City Manager
Date: June 12, 2024
Subject: Renewal of Interlocal Agreement between City of Yukon and City of Bethany for Jail Services for FY2025

BACKGROUND

This item is our renewal of our Interlocal Governmental Cooperation Agreement between the City of Yukon and the City of Bethany. Periodically, we use the Yukon City Jail for housing of our prisoners sentenced by our Court beyond the 10 days allowed for our lock-up. This is a renewal of that agreement. There has been no increase in the daily fee per inmate.

RECOMMENDATION

1. Approve Interlocal Governmental Cooperation Agreement between the City of Yukon and the City of Bethany for jail services for FY 2025.

ADDITIONAL COMMENTS



INTERLOCAL GOVERNMENTAL COOPERATION AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of _____, 2024 by and between the City of Yukon, Oklahoma, hereinafter, referred to as “Yukon”, and the City of Bethany, hereinafter referred to as “Bethany” the respective governing body of each such entity by appropriate action witnesseth:

WHEREAS, Yukon does have an adequate jail facility referred to as “jail facility”, to be used as a jail for the safe and secure detention and care of prisoners taken into custody by law enforcement officers empowered to make lawful arrest for Bethany; and

WHEREAS Bethany has a limited municipal jail facility; and

WHEREAS, the parties hereto desire the jail facility to be made available for the use of Bethany, pursuant to the terms set forth herein below, for safe and secure detention and care of persons placed under arrest and taken into custody by Bethany law enforcement officers, empowered to make lawful arrests, and also held pursuant to lawful order(s) from the Municipal Court of the City of Bethany.

NOW, THEREFORE, for good and valuable consideration herein contained, IT IS AGREED AS FOLLOWS:

I. TERMS OF AGREEMENT

The terms of this agreement shall be from July 1, 2024, to June 30, 2025, and renewable thereafter on a year-to-year basis at the option of the parties. Either party may terminate this agreement upon thirty (30) days’ written notice to the other party. And, yearly during the month of June, the Chief of Police for the City of Yukon and the Chief of Police for the City of Bethany will meet to review the contract and the services and make those recommendations to their respective governing bodies concerning any revisions deemed necessary.

INTERLOCAL GOVERNMENTAL COOPERATION AGREEMENT

II. STATEMENT OF SERVICES

Yukon agrees to accept Bethany prisoners, defined as any person placed under lawful arrest by any Bethany law enforcement officer and taken into custody, in such numbers as can be accommodated at the said facility. This section is limited by the exceptions as noted within this agreement in Section V.

III. YUKON RESPONSIBLE FOR SAFE AND SECURE CUSTODY

Yukon agrees to be responsible for the safe and secure custody of said prisoners transported to the jail facility by Bethany law enforcement officers and agrees to insure that standard security procedures are followed in order to prevent escape. Bethany agrees to follow all prescribed security procedures of the jail facility regarding the searching of incoming prisoners, and remaining with said prisoner until the arresting officer is duly released by the jail staff or supervisor on duty.

IV. BETHANY RESPONSIBLE FOR RECORDS

Bethany agrees to submit in writing any charge(s) at the time of incarceration. Any sentences imposed by the Municipal Court shall be submitted to the jail staff in writing, signed by the Municipal Judge, together with appropriate release also signed by the Judge. The Bethany bond schedule shall be provided to the jail staff, however, bond money or releases shall be handled by the proper Bethany official, or in accordance with attachment "A" if after hours or on weekends.

V. BASIC MEDICAL CARE

Yukon agrees to provide basic medical care to said prisoner, which shall include sick call and self-care, defined as the care of any condition which can be treated by the prisoner himself. This may include such over-the-counter type of medications as may be approved by the jail supervisor.

INTERLOCAL GOVERNMENTAL COOPERATION AGREEMENT

Basic medical care also includes care of any condition which requires immediate assistance by a person trained in first aid procedures.

The cost of hospitalization, prescription medication, surgical, and dental care shall be borne by the City of Bethany. Failure on part of Bethany to provide any required medical treatment prior to incarceration shall provide sufficient basis for Yukon to refuse said prisoner admittance to said jail facility under the terms of this agreement.

The jailer on duty shall have the discretion to refuse a prisoner from Bethany should the jailer feel the prisoner needs a medical examination or treatment prior to incarceration. Bethany shall provide Yukon with a release from a licensed physician or physician's assistant stating said prisoner is capable of being incarcerated without further detrimental medical complications. The failure on the part of Bethany to provide the required written medical release shall provide a sufficient basis for Yukon to refuse the prisoner admittance into said jail facility under the terms of this agreement.

Any Bethany prisoner on an emergency basis may be taken to the hospital for treatment or examination at the discretion of the jail staff or supervisor on duty, and any cost incurred from said treatment or examination shall not be the responsibility of the City of Yukon and to the extent permitted by law, Bethany agrees to hold harmless and indemnify the City of Yukon for any such charges. Bethany shall provide transportation and security for any Bethany prisoner needing treatment, examination, or hospitalization.

VI. COST PER DAY

The cost per day for each Bethany prisoner detained and cared for in the Yukon jail facility to be paid by Bethany to Yukon shall be Forty-Two Dollars and No Cents (\$42.00) per day for each prisoner for the term hereof. A day for the purpose of this agreement is a calendar day, or any part thereof, and not a twenty-four (24) hour period of time. Said rate is subject to renegotiation and adjustment in the event this agreement is renewed or extended at the expiration hereof.

INTERLOCAL GOVERNMENTAL COOPERATION AGREEMENT

The fee for housing each prisoner shall be paid for each and every day or part thereof a Bethany prisoner is incarcerated in the jail facility on a City charge(s), or if for State charge(s) the prisoner will be considered a Bethany prisoner until the prisoner is booked into the County jail.

Bethany shall provide necessary equipment and supplies for booking and discharge of Bethany prisoners.

VII. BILLING PERIOD

Yukon shall submit a monthly bill to Bethany for prisoner services. The monthly billing shall list the prisoner's name, date of birth, the date the prisoner was incarcerated, the offense(s) with which the prisoner was charged, the date the prisoner was released from the Yukon jail facility, and the total cost of the prisoner's incarceration. Bethany agrees to promptly remit payment for the statement sent by Yukon for performance of services called for under this agreement.

VIII. RECORDS AND PERSONNEL

The Yukon Police Department will maintain control over all personnel provided to the jail facility by the City of Yukon. All records initiated or generated by the Yukon Police Department will be maintained by the Yukon Police Department.

IX. HOLD HARMLESS CLAUSE

To the extent allowed by law, Bethany hereby agrees to indemnify and hold Yukon harmless for any claim, action or cause of action including the cost of litigation and attorney fees arising from the arrest or wrongful incarceration of persons under this agreement.

IT IS FURTHER AGREED that Bethany, to the extent allowed by law, shall hold harmless and indemnify Yukon for any hospital, doctor, or other medical expenses associated with the care and custody of a Bethany prisoner.

INTERLOCAL GOVERNMENTAL COOPERATION AGREEMENT

IT IS FURTHER AGREED that Bethany shall reimburse Yukon any expenses resulting from the repair of any damages caused by Bethany's prisoners to the jail facility.

APPROVED this _____ day of _____, 2024, by the City of Yukon.

THE CITY OF YUKON

Brian Pillmore, Mayor

ATTEST:

CITY CLERK

APPROVED this _____ day of _____, 2024, by the City of Bethany

THE CITY OF BETHANY

Nikki Lloyd, Mayor

ATTEST:

CITY CLERK

CITY OF BETHANY

From: Michael Vaughn, Finance Director
Date: 05/07/2024
Subject: Budget Amendment 24-16

BACKGROUND

In Fiscal year 2020, the City of Bethany was experiencing budget failures, which have since been remedied. It was indicated by the Council that they had a difficult time understanding the budget with the different transfers in/out between funds. In an effort to simplify the budget presentation, the Sales Tax transfers between the General Fund, the Public Works Authority and the Capital Improvement Fund were reported as net transfers in the FY 21, 22, 23 and 24 budgets.

Although this procedure did have the desired effect of making the budget easier to understand, staff has discussed this issue with our accounting firm, Crawford and Associates, and it is advisable to revert to the prior presentation of the budget to more closely align with the reporting requirements of the annual financial statements. There is no effect on the total expenditures of funds or the projected ending fund balance of any funds.

The attached Budget Amendment will amend the FY 24 budget, and another amendment will be presented in the future to Council to amend the FY 25 budget.

RECOMMENDATION

1. Approve Budget Amendment 24-16 (attached).

ADDITIONAL COMMENTS

A circular stamp containing the handwritten initials "dg" in blue ink.

Approval of and authorization to execute Budget Amendment Number BA# 24-16

BUDGET AMENDMENT FORM



Funds: General Fund/ PWA
Amendment #: BA# 24-16
Fiscal Year: FY2024

<u>Account #</u>	<u>Account Name</u>	<u>Estimated Revenue</u>		<u>Appropriations</u>	
		<u>Increase</u>	<u>Decrease</u>	<u>Increase</u>	<u>Decrease</u>
General Fund					
	Transfer to PWA Sales Tax			6,038,071	
	Sales Tax Revenue	4,914,951			
	Transfer to Cap. Imp. Fund				1,123,120
Public Works Authority					
	Transfer From GF- Sales Tax	6,038,071			
	Trfr .to GF 8.25% Sales Tax			4,914,951	
	Trfr. To CIF 17.5% Sales Tax			1,123,120	
	TOTALS	10,953,022	-	12,076,142	1,123,120

EXPLANATION: 11 OS Section 17-216 B

The Municipal Budget Act adopted by the City Council allows the City to amend the budget at any time during the year for necessary expenditures incurred that exceed the original budget or when changing circumstances warrant the action.

Budget Amendment 24-16 reflects inter fund transfers as per best practices.

Date & Signature of Mayor: _____ x _____ Date

Date & Signature of City Manager: _____ x _____ Date

Date Approved by City Council: June 18, 2024 _____

General Fund/PWA

Unappropriated Fund Balance Remaining After Amendment: No affect on ending fund balance

BETHANY CITY COUNCIL

From: Amanda McCellon, Comm. Dev. Director
Date: June 7, 2024
Subject: Consider a request by Cecil Ray Jr., applicant & property owner for a special use permit that will allow for the construction of a 1,500 square foot accessory structure at 8024 NW 30th St.

BACKGROUND

Attached are the minutes and staff report from the Planning and Zoning Commission meeting of June 6, 2024. Motion was made by Kent Lynn, seconded by Trent Reid to recommend approving the construction of the 1,500 sq. ft. accessory structure at 8024 NW 30th St. The votes are as follows: AYE- Kent Lynn, Robert Helton, Ron Crouch, James Clemmer, Trent Reid. NAY- None. ABSTAIN- None. The motion carried unanimously 5 – 0.

RECOMMENDATION

1. Recommend approving the construction of the 1,500 sq. ft. accessory structure at 8024 NW 30th St.

ADDITIONAL COMMENTS



MINUTES
CITY OF BETHANY
PLANNING AND ZONING COMMISSION
JUNE 6, 2024

MEMBERS PRESENT: Kent Lynn
Robert Helton
Ron Crouch
James Clemmer
Trent Reid

MEMBERS ABSENT: Charles Snyder, Chair
Justin Peck, Vice-Chair
Steve Marx

STAFF PRESENT: Ray Jones, City Attorney
Brendan Summerville, Comm. Dev. Associate
Linda Hlinicky, Adm. Assistant

NOTICE: Agenda posted in the lobby and on the front door of Bethany City Hall, 6700 NW 36th St., Bethany, OK 73008 on Thursday, May 30, 2024, at 11:00 a.m.

Commissioner Clemmer called the meeting to order. Commissioner Crouch gave the invocation.

Ray Jones, City Attorney said before we go further, there needs to be an official vote for an Acting Chair.

Motion was made by Ron Crouch, seconded by Kent Lynn to nominate James Clemmer as Acting Chair. The votes are as follows: AYE- Kent Lynn, Ron Crouch, Robert Helton, Trent Reid. NAY- None. ABSTAIN- James Clemmer. The motion carried 4-0-1.

Motion was made by Robert Helton, seconded by Kent Lynn to approve the May 16, 2024 Planning and Zoning Commission minutes as mailed. The votes are as follows: AYE- Kent Lynn, Robert Helton, Ron Crouch. NAY- None. ABSTAIN- James Clemmer, Trent Reid. The motion carried 3-0-2.

Ray Jones, City Attorney stated minutes are not approved, so the May 16, 2024 Planning and Zoning Commission minutes will have to go to the next meeting for approval.

ITEM 1: **PC 24-10**

Consider a request by Cecil Ray Jr., applicant & property owner, for a special use permit that will allow for the construction of a 1,500 square foot accessory structure at 8024 NW 30th Street, Bethany, OK 73008. *Item to be heard by the Bethany City Council on the 18th of June 2024 at 6:30 p.m. in City Hall.*

LEGAL DESCRIPTION: Sect 19 T12N-R4W QTR SE UNPLTD PT BEG 389FT W OF NE/C OF SE/4 TH W271FT S330FT E271FT N330FT TO BEG EX N35FT & EX W85FT.

ACTION: Brendan Summerville, Comm. Dev. Associate presented the staff report to consider a special use request to construct a 1,500 sq. ft. accessory structure at 8024 NW 30th St. He summarized the zoning of property at 8024 NW 30th St. and surrounding properties. He discussed the building characteristics of the proposed structure and the primary structure.

Cecil Ray, Applicant spoke to the Planning and Zoning Commission. He stated the building will be used for storage and working on his car(s).

Motion was made by Kent Lynn, seconded by Trent Reid to recommend approving the construction of the 1,500 sq. ft. accessory structure at 8024 NW 30th St. The votes are as follows: AYE- Kent Lynn, Robert Helton, Ron Crouch, James Clemmer, Trent Reid. NAY- None. ABSTAIN- None. The motion carried unanimously 5 – 0.

NEW BUSINESS

Brendan Summerville, Comm. Dev. Associate stated the Blue Goose will be arriving at Eldon Lyon Park sometime this month. Also, the food market at NW 38th and N. College will be opening next week.

Motion was made by Ron Crouch, seconded by Kent Lynn to adjourn. The motion passed unanimously 5 – 0.

BETHANY

Oklahoma

City of Bethany

Planning & Zoning Staff Report

June 6, 2024

CASE NO: PC 24-10

Request: Consider a request by Cecil Ray Jr., property owner and applicant, for special permission to construct a 1,500 ft² accessory structure at 8024 NW 30th.

Legal Description: Sect 19 T12N-R4W QTR SE UNPLTD PT BEG 389FT W OF NE/C OF SE/4 TH W271FT S330FT E271FT N330FT TO BEG EX N35FT & EX W85FT

Current Zoning: Single-Family Residential (R-1)

Proposed Accessory Structure Size: 1,500 ft².

Surrounding Zoning:

Direction	Zoning
North	R-1
South	PRD
East	C-G
West	R-1

Table 1

Building Characteristics:

	Proposed Structure	Primary Structure
Use	Personal Storage	Single-Family Dwelling
Area (ft ²)	1,500	3,020
Height (ft)	12	14
Roof Pitch	3:12	3:12
Roof Material	Metal	Asphalt Shingles
Exterior Wall Covering	Metal	Brick

Table 2

Background:

The applicant seeks special permission to construct an accessory structure at 8024 NW 30th Street. The lot has an area of 1.26 Acres (54,886 ft²) with a 3,020ft² primary structure occupying 5.5% of the lot. The proposed structure would measure 30 ft in width & 50 ft

in length, yielding an area of 1,500 ft². This exceeds the allowable limit of an accessory structure (240 ft²) thus special permission is required to construct this building.

Analysis:

The proposed structure exceeds the 240 ft² limit (§150.007) for accessory structures. Under the terms of special use permits, the proposed building may occupy up to 10% of the total property or 50% of the dwelling space (§158.044). With an area of 1,500 ft² the proposed accessory structure meets both clauses and is eligible for a special use permit. The proposed accessory structure matches the primary building in roof pitch, sits below the primary structure in terms of height, but ultimately differs in construction materials.

Should special permission be granted, it should be noted that this accessory structure would be deemed a “permanent structure.” This means that this building must comply with all setback requirements applicable to the primary building (§158.020.02, 4d). The proposed structure will fit within the setbacks of the property: 20’ in the rear, and 5’ and 10’ on the sides. The applicant has stated that new drawings will be submitted to reflect these setbacks. Additionally, the accessory structure would not be allowed to be constructed atop utility easements. Should the Planning & Zoning Commission recommend that this request be approved, the city inspector will ensure that all standards are met.

Required Action: Hold a public hearing to provide a recommendation to either approve or deny the applicant’s request for a special permit that would allow for the construction of a 1,500 ft² accessory structure.

Attachments:

- Aerial Photographs
- Zoning Map
- Application Documents
- Public Notification





BETHANY

Oklahoma

Department of Planning & Community Development

May 24, 2024

NOTICE OF HEARING

PLANNING & ZONING COMMISSION
AND CITY COUNCIL

*Please note that you are receiving this letter due to a change in the meeting time.
See page 2 for the updated time.*

Dear Property Owner:

This notice is to inform you that a neighboring property owner has filed an application with the Bethany Planning Department for a special permit to construct an accessory structure on their property. All special permit applications within the city limits are reviewed by the Planning and Zoning Commission at a public hearing to determine whether the proposal is in conformity with the Comprehensive Plan for the City of Bethany.

We would like to emphasize that the Planning and Zoning Commission does not make the final decision on whether or not to approve the application; it simply makes recommendations on zoning & special permit matters to the City Council. The final decision is made by the City Council in a second hearing.

Attached to this notice is information on the hearing dates, the location of the property, and the zoning of the property. During the public hearings, the applicant for the zoning change presents his case, and all interested property owners in the surrounding area are invited to appear and state whether they are for or against the proposal.

Your participation in these proceedings can affect the outcome.

If you have any questions regarding this notice, please contact the Community Development Director. Call (405) 789-6005.

SECRETARY,
PLANNING AND ZONING COMMISSION

ZONING CASE INFORMATION

A. Rezoning Proposal

1. Case No.: PC 24-10.
2. Location of Property: 8024 NW 30th Street, Bethany, OK 73008.
3. Legal Description: Sect 19 T12N-R4W, SE Qtr., UNPLTD PT BEG 389FT W OF NE/C OF SE/4 TH W271FT S330FT E271FT N330FT TO BEG EX N35FT & EX W85FT.
4. Present Zoning: R-1 (Single Family Residential).
5. Applicant's Request: Special permission to construct a 1,500 sq. ft. accessory structure.

B. Hearing Schedule

1. The Planning and Zoning Commission hearing on the proposed rezoning will be held on **June 6, 2024** at **6:30 P.M.** At this hearing, any interested citizen will have the opportunity to speak to the Commission concerning the proposed zoning change. The Commission will vote on whether to recommend approval or disapproval of the proposed rezoning. **IF YOU HAVE AN OPINION ON THE APPLICATION, YOU SHOULD ATTEND THIS HEARING.**
2. The City Council Hearing will be held on **June 18, 2024** at **6:30 P.M.** At this hearing, any interested citizens will have the opportunity to speak to the City Council concerning the request. The City Council will vote either to adopt or reject the proposed rezoning ordinance. **IF YOU HAVE AN OPINION ON THE APPLICATION, YOU SHOULD ATTEND THIS MEETING.**

C. Location of Hearings

Both the Planning and Zoning Commission and City Council hearings will be held in the Bethany City Hall Council Chamber located at 6700 NW 36th St.

NOTICE OF PUBLIC HEARING

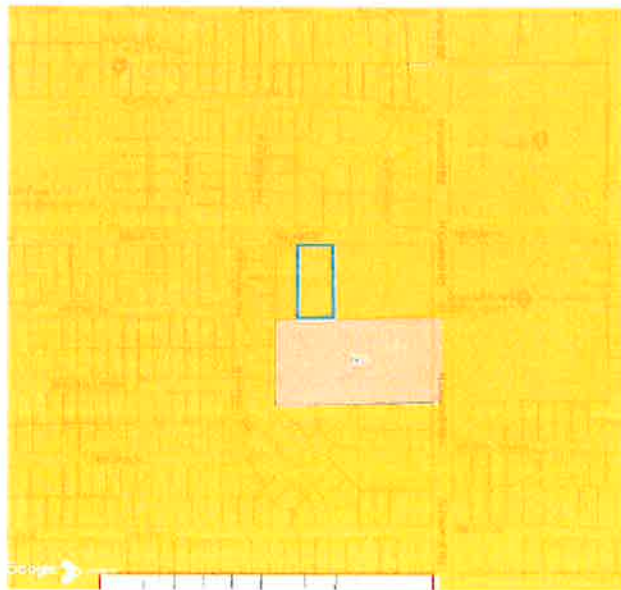
On June 6, 2024, at 7:00 p.m. the Bethany Planning and Zoning Commission will during its regular session hold a public hearing at Bethany City Hall at 6700 NW 36th St., Bethany, OK 73008 for the following: Consider a request by Cecil Ray Jr., applicant & property owner, for special permission that will allow for the construction of a 1,500ft² accessory structure at 8024 NW 30th Street, Bethany, OK 73008.

Following the public hearing the Bethany Planning & Zoning Commission will vote on the request and forward a recommendation to the Bethany City Council, which in turn will hear this case on June 18, 2024, at 6:30 p.m. After this meeting, there will be a second public hearing with the Bethany City Council, and a vote to approve or deny the request will be held.

The City of Bethany encourages participation from all its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48-hour rule if signing is not the necessary accommodation.

LEGAL DESCRIPTION:

Sect 19 T12N-R4W QTR SE UNPLTD PT BEG 389FT W OF NE/C OF SE/4 TH W271FT
S330FT E271FT N330FT TO BEG EX N35FT & EX W85FT



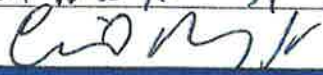


City of Bethany
Residential
Accessory Structure Application



Void after 30 days

Application must be completed in INK. If submitting plans, provide THREE copies. Submit Application via fax at (405)789-6093, Email to Construction.Application@BethanyOK.org or submit in person at 6700 NW 36th st., Bethany OK 73008. Contact Community Development at (405)789-6005. Use back or additional sheet if necessary.

Property Information			
Site Address or Legal Description: 8024 NW 30th St. Bethany OK			
Owner Name: Cecil Ray Jr		Owners Phone: 405-208-2181	
Address: 8024 NW 30th St		City: Bethany	State: ok ZIP Code: 73008
Description of Project			
Provide drawing with dimensions and location(s). Stick Build		Square Feet: 1500	Height: 12
Proposed Use: Garage/Storage		Valuation of Job: \$ 28,000	
		Size of property: 1.3 acres	
Contractor/Contact Information if different than owner			
Contact's Name: Crober Post Frame Construction		Phone: 405-595-0700	
Business Name: Crober Post Frame Construction			
Address: 12619 old 99 S.		City: Seminol	State: ok ZIP Code: 74868
Subcontractor Trade	Business Name	State License Number	Contact Number
<input type="checkbox"/> Electrical			
<input type="checkbox"/> Plumbing			
<input type="checkbox"/> Mechanical/HVAC			
<input type="checkbox"/> Roof			
Note:			
<p>The owner and or applicant are responsible for compliance with any and all building codes, City Ordinances, and restrictive covenants. City staff cannot authorize variances in building codes, City Ordinances, or restrictive covenants. Being issued a building permit is not a variance from any building code, City Ordinance, or restrictive covenant. The owner and/or applicant must verify all data and plans for compliance with any applicable requirement. (Rev. 9-6-01)</p> <p>We, the undersigned, being the owners or legal agents for the owners of more than fifty-one percent of the following described property, do hereby make application and petition the City Council to approve the special use permit as hereinafter requested</p>			
Applicant Name: Cecil Ray Jr		Applicant Phone: 405-208-2181	
Applicant Address: 8024 NW 30th St Bethany, ok 73008			
Signature of Applicant: 			Date:
FOR OFFICE USE ONLY			
<input type="checkbox"/> No Special Use Needed		<input checked="" type="checkbox"/> Special Use Permit Needed	
<input type="checkbox"/> Valid License	<input type="checkbox"/> Insurance	Zoning:	Permit Fee:
			Flood Zone:
Approved By:			Date:

Will you be installing a privacy fence or any other type of screening?	<input checked="" type="radio"/> Yes	<input type="radio"/> No
Will the color/exterior of the building match the house?	<input checked="" type="radio"/> Yes	<input type="radio"/> No

	Accessory Building:	Primary Building:
Use	Garage / Storage	Residence
Square footage	1500	3,020
Height	12	14
Roof Pitch	4/12 3/12	3/12
Roof Material	Metal	Shingle
Exterior wall covering	metal	Brick

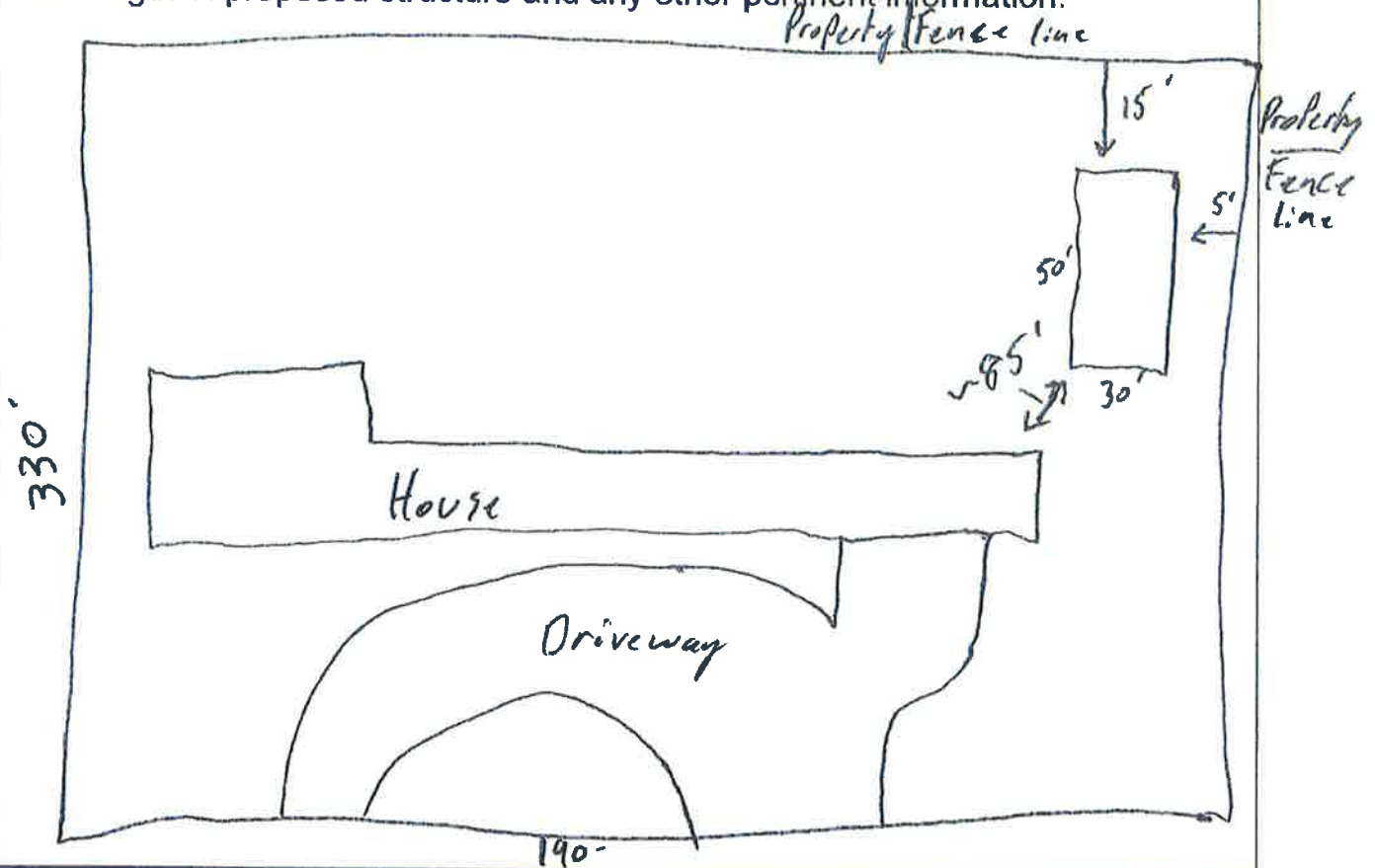
Additional Requirements for the special use permit

- 1. A current and certified list of all recoded property owners within a 300' radius of the entire boundary of the subject property. This list must be obtained from either a bonded abstractor or the County Assessor of Oklahoma County.**
- 2. The fees for a Special use permit for a residential lot is \$344.00 plus a public hearing fee of \$150.00.**
- 3. A site plan shall be included with the application.**

Special Use Permit Procedure

1. Return the application and all other required documentation to the Community Development Department. Once the application has been received and reviewed for completeness, the community Development Director will schedule your application on the next available Planning and Zoning Commission Agenda.
2. Legal Notice of the request will be published in a newspaper of general circulation in the City of Bethany, as required by State Law. At the same time, every property owner within 300' of the property will be notified by letter.
3. The Planning Staff will prepare a staff report with recommendation, which will be mailed to each member of the Planning and Zoning Commission and City Council.
4. At the next scheduled Planning and Zoning Commission meeting, your request will be considered at a public hearing. The Planning Staff will introduce your request, and you and any interested citizens will have the opportunity to speak to the Commission concerning your request. You or your representative must be present.
5. At the conclusion of the public hearing the Commissioners will, by majority vote, convey their recommendation to the City Council.
6. The City Council will then hold another public hearing to vote on the Special use Permit Ordinance. You or your representative must be present at this meeting.

Please provide a drawing to include distances from house, property lines, width and length of proposed structure and any other pertinent information.



FOR ACCESSORY STRUCTURES GREATER THAN 240 SQUARE FEET ONLY

Guidelines for Special use Permit



Larry Stein

Oklahoma County Assessor

320 Robert S. Kerr. #313 , Oklahoma City Oklahoma 73102

(405) 713-1236 Fax (405) 713-1220 www.oklahomacounty.org/assessor

Open Records Request

Fee Receipt

Receipt No	Name	Received	Currency	Description	PricePerUnit	Units	PriceTotal
32497	<u>CECIL RAY</u>						
		5/1/2024	Cash	300 Feet Radius	\$25.00	1	\$25.00
						<u>Total</u>	<u>\$25.00</u>

Thank You

CheckNumber:

For questions concerning this invoice, please contact
Stephanie Sousa 405-713-1236
Email address Stephanie.Sousa@oklahomacounty.org

Larry Stein Oklahoma County Assessor's Office

PC 24-10



Ownership Radius Report

This Official Report is for Account Number **R173774810** and is a **500-foot** radius from the outside of the polygon.

DIGITAL COPIES ARE NOT PROVIDED BY THIS OFFICE.

If the minimum number of different owners was not reached from the initial search the radius for this report was extended by 100-foot increments until the required number of different owners is included, or the maximum distance has been met. This report does not constitute a legal survey or document. Definitive descriptions of real property and ownership can be obtained from the official recorded documents in the Oklahoma-County Clerk's Office.

The Official Certified Radius Report will expire 30 days from the date of creation stamp and seal.

If you need a digital reproduction of this report, please call the mapping department of the Assessor's office for instructions on how to use the website.

Oklahoma County Assessor's
300ft Radius Report
5/1/2024

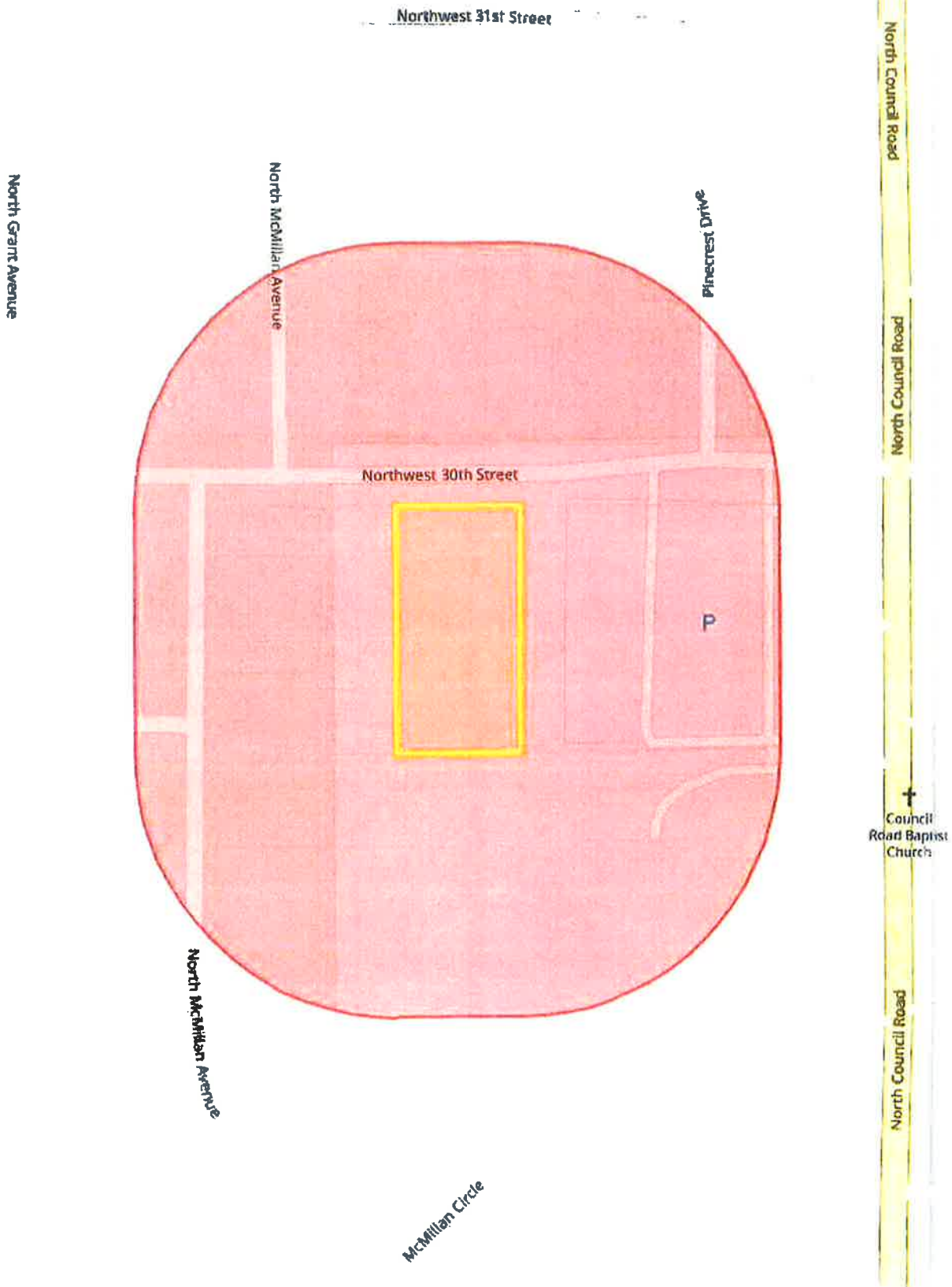
name1	name2	name3	mailingaddress1	city	state	zipcode	subname	block	lot	legal	location
EVERETT JEFF CLARENCE NEWTON			2912 N MCMILLAN AVE	BETHANY	OK	73008	LAKE PARK	001	000	LAKE PARK 001 000 S50FT LOT 9 & N20FT LOT 10	2912 N MCMILLAN AVE BETHANY
RAVEN			2916 N MCMILLAN AVE	BETHANY	OK	73008	LAKE PARK	001	000	LAKE PARK 001 000 ALL LOT 8 & N10FT LOT 9	2916 N MCMILLAN AVE BETHANY
MARTINEZ ESTER NEWELL LANCE & CRISTY	BYRD NICHOLAS SCOTT		8101 NW 28TH TER	BETHANY	OK	73008-4828	LAKE PARK	004	038	LAKE PARK 004 038	8101 NW 28TH TER BETHANY
NGUYEN PHUONG MY	NGUYEN NGHIA		2393 SILVER CROSSINGS CIR	PIEDMONT	OK	73078	LAKE PARK	001	007	LAKE PARK 001 007	2920 N MCMILLAN AVE BETHANY
RILEY MICHAEL O & LYNN M 2017 REV TRUST			10408 GLENDOVER AVE	OKLAHOMA CITY	OK	73162	LAKE PARK	001	006	LAKE PARK 001 006	2924 N MCMILLAN AVE BETHANY
SOROCHYNSK YI VITALII			2925 N MCMILLAN AVE	BETHANY	OK	73008	LAKE PARK	004	001	LAKE PARK 004 001	2925 N MCMILLAN AVE BETHANY
CAREY ROY D WAINSCOTT JERRY JOE GONZALES OSCAR PINA MARTINEZ RODRIGO & AURELIA THEPHACHAN H JOHN D TRAN PHUONG THI STRAIN CHARLOTTE ANN			2911 N COUNCIL RD	BETHANY	OK	73008	UNPLTD PT SEC 19 12N 4W	000	000	UNPLTD PT SEC 19 12N 4W 000 000 PT N 1/2 OF SE4 OF SEC 19 12N 4W BEG 330FT S OF NE/C OF SD SEC S330FT W660FT N330FT E660FT TO BEG	2911 N COUNCIL RD BETHANY
			2928 N MCMILLAN AVE	BETHANY	OK	73008-4845	LAKE PARK	001	005	LAKE PARK 001 005	2928 N MCMILLAN AVE BETHANY
			3000 N MCMILLAN AVE	BETHANY	OK	73008	LAKE PARK	001	004	LAKE PARK 001 004	3000 N MCMILLAN AVE BETHANY
			3004 N MCMILLAN AVE	BETHANY	OK	73008-4327	LAKE PARK	001	003	LAKE PARK 001 003	3004 N MCMILLAN AVE BETHANY
			10911 N SARA RD	YUKON	OK	73099-8577	LAKE PARK	002	038	LAKE PARK 002 038	3001 N MCMILLAN AVE BETHANY
			PO BOX 1893 3009 N MCMILLAN AVE	BETHANY	OK	73008	LAKE PARK	001	002	LAKE PARK 001 002	3008 N MCMILLAN AVE BETHANY
			2469 COUNTY STREET 2980	BLANCHARD	OK	73010-4235	LAKE PARK	001	001	LAKE PARK 001 001	3012 N MCMILLAN AVE BETHANY
THEPHACHAN H JOHN D			PO BOX 1893	BETHANY	OK	73008	UNPLTD PT SEC 19 12N 4W	000	000	UNPLTD PT SEC 19 12N 4W PT SE4 SEC 19 12N 4W 35FT S & 575FT W OF NE/C OF SE4 TH W85FT S295FT E85FT N295FT TO BEG	0 UNKNOWN BETHANY
1 44 SPEEDWAY EVENT COMPLEX LLC			8024 NW 30TH ST	BETHANY	OK	73008-4331	UNPLTD PT SEC 19 12N 4W	000	000	UNPLTD PT SEC 19 12N 4W BEG 389FT W OF NE/C OF SE4 TH W271FT S330FT E271FT N330FT TO BEG EX N35FT & EX W85FT	8024 NW 30TH ST BETHANY

X

Oklahoma County Assessor's
300ft Radius Report
5/1/2024

COUNCIL ROAD BAPTIST CHURCH		2900 N COUNCIL RD	BETHANY	OK	73008-4404	UNPLTD PT SEC 19 12N 4W	000 000	UNPLTD PT SEC 19 12N 4W 000 000 PT SE4 SEC 19 12N 4W BEG NE/C OF SE4 TH W389FT S330FT E389FT N330FT TO BEG EX N35FT & EX E33FT EXEMPT	0 UNKNOWN BETHANY
JONES PAUL C & KIMBERLY G MONTGOMER		8101 NW 30TH ST	BETHANY	OK	73008-4332	GRANT PINECREST	003 010	GRANT PINECREST 003 010	8101 NW 30TH ST BETHANY
Y ROBERT A & GINGER M		3100 PINECREST ST	BETHANY	OK	73008-4365	PINECREST	000 012	PINECREST 000 012	3100 PINECREST ST BETHANY
SETTLER DARYLE & VALERIE L MARONEY		8009 NW 30TH ST	BETHANY	OK	73008-4330	PINECREST	000 001	PINECREST 000 001	8009 NW 30TH ST BETHANY
BRAD CAMERON & JONNA LORI MCALPINE	MARONEY FAMILY TRUST	1085 S WESTERN AVE	GUTHRIE	OK	73044-8758	PINECREST	000 002	PINECREST 000 002	3101 PINECREST ST BETHANY
BRINEGAR LINDEL K & PENNY R TRS	BRINEGAR LIV TRUST	2723 N EAGLE LN	OKLAHOMA CITY	OK	73127	GRANT PINECREST	004 000	GRANT PINECREST 004 000 ALL OF LOTS 7 & 8	3100 N MCMILLAN AVE BETHANY
RIDLEN CYNDY STEPANEK		3105 N MCMILLAN AVE	BETHANY	OK	73008-4363	GRANT PINECREST	003 011	GRANT PINECREST 003 011	3105 N MCMILLAN AVE BETHANY
ROBIN L & SHARI J WILLIAMS		3108 N MCMILLAN AVE	BETHANY	OK	73008-4364	GRANT PINECREST	004 006	GRANT PINECREST 004 006	3108 N MCMILLAN AVE BETHANY
CECIL & BARBARA COFER		3109 N MCMILLAN AVE	BETHANY	OK	73008-4363	GRANT PINECREST	003 012	GRANT PINECREST 003 012	3109 N MCMILLAN AVE BETHANY
DOLORES & JOHN C		3104 N PINECREST DR	BETHANY	OK	73008	PINECREST	000 011	PINECREST 000 011	3104 N PINECREST DR BETHANY
RUSHTON DAVID & CHRIS TRS	RUSHTON DAVID & CHRIS REV TRUST	8025 NW 30TH ST	BETHANY	OK	73008	UNPLTD PT SEC 19 12N 4W	000 000	UNPLTD PT SEC 19 12N 4W 000 000 PT NE4 SEC 19 12N 4W BEG 470FT W OF SE/C OF NE4 N245FT W108.16FT S245FT E108.16FT TO BEG	8025 NW 30TH ST BETHANY
WOLF JANA L & GREGORY II		3121 PINECREST ST	BETHANY	OK	73008-4365	PINECREST	000 004	PINECREST 000 004	3121 PINECREST ST BETHANY
BALSANO TANNER LOGAN		3112 N MCMILLAN AVE	BETHANY	OK	73008	GRANT PINECREST	004 005	GRANT PINECREST 004 005	3112 N MCMILLAN AVE BETHANY
DOCKUM GARROL L & BOBBYE J		3113 PINECREST ST	BETHANY	OK	73008-4365	PINECREST	000 003	PINECREST 000 003	3113 PINECREST ST BETHANY
SNYDER CHARELS E TRS	HIMMLER KATHLEEN TRS	3125 PINECREST ST	BETHANY	OK	73008-4365	PINECREST	000 005	PINECREST 000 005	3125 PINECREST ST BETHANY

4



BETHANY CITY COUNCIL

From: John Reid, Chief of Police
Date: June 13, 2024
Subject: Flock Camera System

BACKGROUND

The Flock Safety system is designed to capture images of vehicles and license plates of vehicles that pass by locations where the cameras are installed. These images are used to help investigators solve crimes that are under investigation. These images are also used to recover stolen vehicles, and to assist in helping locate missing or endangered persons if their vehicles are entered into the NCIC database. This system can also be utilized to help locate people with arrest warrants if their vehicles are entered into the NCIC database or individual agencies database.

The Flock Safety system is being utilized in several agencies across the State of Oklahoma. Several agencies within the Metro area are also utilizing the system.

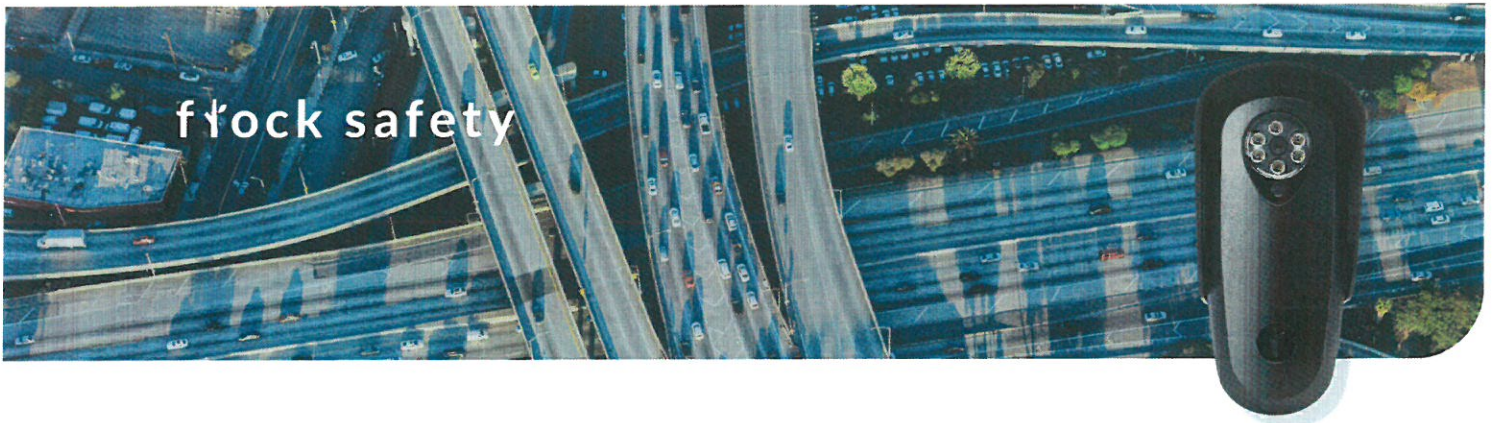
RECOMMENDATION

1. Presentation only, no action.

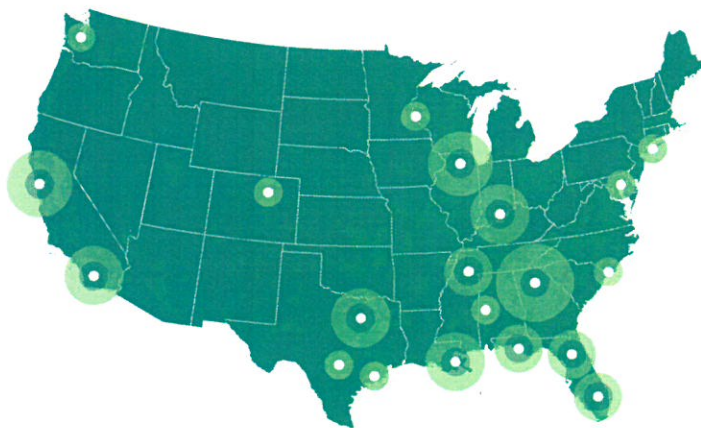
ADDITIONAL COMMENTS

The Flock Safety system was approved in the 2025 budget.





Founded in 2017, Flock Safety builds public safety operating systems that **power 5,000+ cities to capture objective evidence** and deliver it directly into the hands that stop crime. We work with the whole community - neighborhoods, businesses, school systems, law enforcement, and elected officials - because it takes all of us working together to make an impact on crime.



STOPPING CRIME

Flock technology is currently being used to solve approximately 2,000 crimes per day, accounting for 10% of all reported crime in the United States.

Flock Safety's platform uses the power of License Plate Recognition (LPR) technologies to assist law enforcement officers in solving crime in two ways:

- **Proactive:** Provide real-time alerts when a vehicle that is stolen or associated with a known suspect or missing person is detected.
- **Investigative:** Help officers determine whether and which vehicle(s) were at the scene of a crime, providing law enforcement with actionable leads for investigations.

Without key evidence like a license plate or vehicle description, many cases go unsolved — 50% of violent crime nationally and over 80% of property crime. Flock Safety's LPR cameras are one of the most critical public safety tools available to law enforcement, **significantly improving police response and investigations 24/7.**

flock safety

Flock LPRs are highly effective in helping agencies dramatically increase clearance rates, particularly for serial and organized crimes that are major challenges for law enforcement. These include homicides, assaults, sexual crimes, and hit and runs, and domestic violence, as well as a wide range of property crimes like auto theft and organized retail crime.

Flock LPRs routinely help law enforcement address Amber and Silver Alerts, combat human trafficking, and quickly recover missing persons. **Agencies across the United States have used Flock LPRs to recover hundreds of missing or kidnapped persons.**

PROTECTING PRIVACY WHILE ENHANCING PUBLIC SAFETY

Vehicle Data, Not Facial Recognition

Flock LPR systems do not include facial recognition and deliver alerts based on vehicle-specific data, not the driver - helping deliver more objective evidence to law enforcement.

Customers Own and Control Their Data

Customers own 100% of the data collected by their LPRs, Flock does not sell it to third-parties or share it without customer permission.

Robust Audit Trail of Every User, Every Search

Every user of the Flock Safety system must enter a search reason or case number prior to search. This is preserved in a permanent audit trail, ensuring accountability and transparency.

Limited Data Retention

Flock Safety defaults to permanently deleting all data after 30 days on a rolling basis, setting a standard in the industry.

Highest Levels of Cloud Security

All data is stored securely in the AWS cloud and encrypted end to end.

Public Safety Uses

Flock LPRs are used by law enforcement strictly for public safety purposes, like recovering stolen vehicles, apprehending individuals with outstanding warrants, investigating crimes, responding to Amber Alerts, and countering acts of terrorism.



flock safety

flocksafety.com

(866) 901-1781 | support@flocksafety.com

CITY OF BETHANY

From: Elizabeth A. Gray, City Manager
Date: June 18, 2024
Subject: Fiscal Year 2022-2023 Audit

BACKGROUND

The City of Bethany engaged Arledge and Associates to perform the annual financial audit of the City including governmental and non-governmental fund types. The audit has been completed and is in your agenda packet. The result is an unqualified opinion, known as a “clean” audit. Finance Director Michael Vaughn will give a presentation on the audit.

RECOMMENDATION

1. To accept the Fiscal Year 2022-2023 Audit Report from Arledge and Associates.

ADDITIONAL COMMENTS





CITY OF
BETHANY,
OKLAHOMA

**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

THE CITY OF BETHANY, OKLAHOMA

**ANNUAL FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

**AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023**

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CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

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CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Bethany, Oklahoma

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bethany, Oklahoma (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In 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, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 4 and Note 8 to the financial statements, in 2023 the City adopted new accounting guidance, Governmental Accounting Standards Board (GASB) No. 94, public-private and public-public partnerships and availability payment arrangements. Our opinion is not modified with respect to this matter.

Other Matters – Prior Period Financial Statements

The 2022 financial statements were audited by other auditors whose report dated December 28, 2022, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in

accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension plan and other post-employment benefit information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 and individual nonmajor fund 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 May 31, 2024, on our consideration of the City'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 solely 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 the effectiveness of the City's 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 City's internal control over financial reporting and compliance.

Arledge & Associates PC

Edmond, Oklahoma
May 31, 2024



**CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023**

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**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

MANAGEMENT DISCUSSION AND ANALYSIS

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

Our discussion and analysis of the City of Bethany's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2023, the City's total net position increased by \$1,700,430 or 3.62% from the prior year.
- During the year, the City's expenses for governmental activities were \$13.3 million and were funded by program revenues of \$3.6 million and further funded with taxes and other general revenues that totaled \$9.9 million.
- In the City's business-type activities, such as utilities, program revenues exceeded expenses by \$2.1 million.
- At June 30, 2023, the General Fund reported an unassigned fund balance of \$7,705.
- For budgetary reporting purposes, the General Fund reported revenues above estimates of \$635,489 or 7.0%, while expenditures were over the final appropriations by \$456,841 or 3.9%.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Bethany (the "City") and its component units using the integrated approach as prescribed by GASB Statements No. 14, 34, 39, and 61. Included in this report are governmental-wide statements for each of two categories of activities – governmental and business-type. The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business type activities separately and combined. These statements include all assets of the City (including infrastructure capital assets), and deferred outflows of resources, as well as all liabilities (including all long-term debt) and deferred inflows of resources.

About the City

The City of Bethany is an incorporated municipality with a population of approximately 19,400 located in central Oklahoma. The City operates under a council-manager form of government with a charter that provides for three branches of government.

- Legislative – the governing body includes an elected eight-member City Council and Mayor
- Executive – the City Manager is the Chief Executive Officer and is appointed by the City Council
- Judicial – the Municipal Judge is a practicing attorney appointed by the City Council

The City's Financial Reporting Entity

This annual report includes all activities for which the City Council of the City of Bethany is fiscally responsible. These activities are operated within several separate legal entities that are reported together to make up the City's financial reporting entity.

The City's financial reporting entity includes the City of Bethany and four blended component units.

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

Primary Government:

The City of Bethany— an incorporated municipality that operates the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities of the City

Blended Component Units:

Bethany Public Works Authority (BPWA) – public trust created pursuant to 60 O.S. § 176 that operates the water and sanitation services for the residents. In addition, the trust collects wastewater service charges and remits collections to the Bethany/Warr Acres Public Works Authority which operates the wastewater system. The City Council serves as the governing body.

Bethany Economic Development Authority (BEDA) – – public trust created pursuant to 60 O.S. § 176 to promote economic development within the City. The City Council appoints the governing body.

Bethany Development Authority (BDA) – – public trust created pursuant to 60 O.S. § 176 to promote economic development within the City. The City Council serves as five of the nine trustees with the remaining trustees appointed by the Chamber and approved by the City Council.

Bethany Hospital Trust (BHT) – is a public trust created to provide health care and health care financing services to the community and surrounding area. The City Council serves as the governing body.

In addition, as required by state law, all debt obligations incurred by the trusts must be approved by two-thirds vote of the City Council. This is considered sufficient imposition of will to demonstrate financial accountability and to include the trusts within the City's financial reporting entity. The public trusts do not issue separate financial statements.

Using This Annual Report

This annual report is presented in a format that substantially meets the presentation requirements of the Governmental Accounting Standards Board (GASB) in accordance with generally accepted accounting principles. The presentation includes financial statements that communicate the City's financial position and changes therein at two distinct levels:

- **The City as a Whole** (a government-wide presentation)
- **The City's Funds** (a presentation of the City's major and aggregate non-major funds)

The City's various government-wide and fund financial statements are presented throughout this annual report and are accompanied by:

- **Management's Discussion and Analysis** – that provides a useful analysis that facilitates a better understanding of the City's financial condition and changes therein.
- **Footnotes** - that elaborate on the City's accounting principles used in the preparation of the financial statements and further explain financial statement elements.

- **Supplemental Information** – that provides additional information about specified elements of the financial statements, such as budgetary comparison information, and capital assets and long-term debt information.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

One of the most frequently asked questions about the City's finances is, "Has the City's overall financial condition improved, declined or remained steady over the past year?" The Statement of Net Position and Statement of Activities report information about the activities of the City as a whole that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. All current year revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position reports the City's year-end net position, while the Statement of Activities reports the changes in net position from the prior year. Think of a City's net position – assets plus deferred outflows, less liabilities and deferred inflows – as one way to measure the City's financial condition, or position. Over time, changes in net position may indicate whether a City's financial health is improving, deteriorating, or remaining steady. However, it is important to consider other nonfinancial factors, such as changes in the City's tax base, the condition of roads, and the quality of services to assess the overall health and performance of the City.

As mentioned above, in the Statement of Net Position and the Statement of Activities, the City is divided into two kinds of activities:

- **Governmental activities** -- Most of the City's basic services are reported here, including the police, fire, general administration, streets, and parks. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.
- **Business-type activities** -- The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water and sanitation activities are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law and/or bond covenants, but many other funds are established by the City Council to help control and manage money for particular purposes or to show that the City is meeting its legal responsibilities for using certain taxes, grants and other money.

Governmental funds -- Most of the City's basic services are reported in governmental funds, which focus on the flow of resources in and out of these funds and the character of any remaining balances at year-end that are available for spending. These funds are reported using a method called the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general governmental

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources available in the near future to finance the City's programs. The difference in results between the Governmental Fund and the Government-Wide financial statements is described in a reconciliation following each Governmental Fund financial statement.

Proprietary funds - When the City charges customers for services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. The City's enterprise funds are essentially the same as the business-type activities reported in the government-wide statements, but provide more detail including cash flow information. Proprietary funds use the same basis of accounting as the business-type activities at the government-wide level and are presented in the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Fund Net Position and Statement of Cash Flows.

A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$48,624,405 at the close of the most recent fiscal year.

**TABLE 1
NET POSITION (In Thousands)**

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2023	2022		2023	2022		2023	2022	
Current assets	\$ 16,278	\$ 12,598	29%	\$ 14,059	\$ 13,937	1%	\$ 30,337	\$ 26,535	14%
Capital assets, net	12,475	11,457	9%	24,821	25,418	-2%	37,296	36,875	1%
Other non-current assets	15,435	4,935	213%	12,546	10,890	15%	27,981	15,825	77%
Total assets	44,188	28,990	52%	51,426	50,245	2%	95,614	79,235	21%
Deferred outflows	4,847	2,540	91%	1,213	483	151%	6,060	3,023	100%
Current liabilities	5,328	2,820	89%	2,049	2,387	-14%	7,377	5,207	42%
Non-current liabilities	29,923	10,877	175%	6,935	7,967	-13%	36,858	18,844	96%
Total liabilities	35,251	13,697	157%	8,984	10,354	-13%	44,235	24,051	84%
Deferred inflows	1,792	1,330	35%	7,023	3,413	106%	8,815	4,743	86%
Net position									
Net investment capital assets	5,623	5,301	6%	19,674	18,962	4%	25,297	24,263	4%
Restricted	5,129	4,251	21%	4,049	4,374	-7%	9,178	8,625	6%
Unrestricted (deficit)	1,240	411	202%	12,909	13,625	-5%	14,149	14,036	1%
Total net position, restated*	\$ 11,992	\$ 9,963	20%	\$ 36,632	\$ 36,961	-1%	\$ 48,624	\$ 46,924	4%

The largest portion of the City's net position reflects its net investment capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. For 2023, the net investment in capital assets amounted to \$5.6 million. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
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A major portion of the City's net position, \$5.1 million also represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is a surplus of \$1.2 million.

Explanations of significant changes displayed in Table 1 are as follows:

Governmental Activities:

Current Assets – Increase of \$3.7 million (71%) due to an increase in cash and investment balances

Non-Current Assets – Increase of \$10.5 million (213%) due to an increase in restricted cash balances related to proceeds from the issuance of General Obligation bonds

Current Liabilities- Increase of \$2.5 million (89%) due to a significant increase in unearned revenue related to grants.

Non-Current Liabilities- Increase of \$19.1 million (175%) due to a significant increase in General Obligation debt outstanding.

Deferred Outflows- Increase of \$2.3 million (91%) due to pension activity.

Business-Type Activities:

Non-Current Assets– Increase of \$1.7 million (15%) due to the implementation of GASB 94 and the booking of the related receivable.

Deferred Inflows- Increase of \$3.6 million (106%) due to the implementation of new deferred inflows related to GASB 94 as well as pension and OPEB activity.

For the year ended June 30, 2023, net position of the primary government changed as follows:

**TABLE 2
CHANGES IN NET POSITION (In Thousands)**

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2023	2022		2023	2022		2023	2022	
Revenues									
Charges for service	\$ 1,903	\$ 1,779	7%	\$ 10,922	\$ 10,198	-2%	\$ 11,925	\$ 11,977	0%
Operating grants and contributions	1,139	2,258	-50%	-	-	-	1,139	2,258	-50%
Capital grants and contributions	563	-	100%	-	-	-	563	-	100%
Taxes	8,962	8,416	6%	-	-	-	8,962	8,416	6%
Investment income (loss)	291	15	1,840%	(819)	256	-20%	(528)	271	-295%
Miscellaneous	696	225	209%	159	126	26%	855	351	144%
Total revenues	13,554	12,693	7%	9,362	10,580	-12%	22,916	23,273	-2%
Expenses									
General government	2,868	1,952	47%	-	-	-	2,868	1,952	47%
Public safety	7,694	5,643	36%	-	-	-	7,694	5,643	36%
Streets	1,139	841	35%	-	-	-	1,139	841	35%
Culture and recreation	407	803	-49%	-	-	-	407	803	-49%
Community development	634	491	29%	-	-	-	634	491	29%
Economic development	59	60	-2%	-	-	-	59	60	-2%
Interest on debt	489	140	249%	-	-	-	489	140	249%
Water	-	-	-	3,382	2,503	35%	3,382	2,503	35%
Wastewater	-	-	-	2,502	2,282	10%	2,502	2,282	10%
Sanitation	-	-	-	1,997	1,686	18%	1,997	1,686	18%
Hospital	-	-	-	45	273	-84%	45	273	-84%
Total expenses	13,290	9,930	34%	7,926	6,744	18%	21,216	16,674	27%
Excess (deficiency) before transfers	264	2,763	90%	1,436	3,836	-63%	1,700	6,599	-74%
Transfers	1,765	2,108	-16%	(1,765)	(2,108)	-16%	-	-	-
Change in net position, restated*	\$ 2,029	\$ 4,871	-58%	\$ (329)	\$ 1,728	-119%	\$ 1,700	\$ 6,599	-74%

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

Explanations of significant changes in Table 2 are as follows:

Governmental Activities:

Public safety - increase of \$2.0 million (36%) due to an increase in fire and police pension expenses.

Business-Type Activities:

Investment income (loss) - Decrease of \$1.0 (420%) million due mainly to loss in investment in joint venture between Bethany and Warr Acres.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is needed. One area of particular interest is the format of the report that significantly differs from a typical Statement of Revenues, Expenses, and Changes in Fund Balance. Notice that expenses are listed in the first column with revenues from that particular program reported to the right, resulting in a Net (Expense)/Revenue. The reason for this presentation is to highlight the relative financial burden of each of the City's functions on the taxpayers. It also identifies the level to which each function relies on general revenues to support its operations, or if it is self-financed through fees, grants and/or contributions. All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

**TABLE 3
Net Revenue (Expense) of Governmental Activities
(In Thousands)**

	Total Expense of Services		% Inc. (Dec.)	Net Revenue (Expense) of Services		% Inc. (Dec.)
	2023	2022		2023	2022	
General government	\$ 2,868	\$ 1,952	47%	\$ (1,302)	\$ 476	-373%
Public safety	7,694	5,643	36%	(6,455)	(4,686)	38%
Streets	1,139	841	35%	(466)	(319)	46%
Culture, parks and recreation	407	803	-49%	(407)	(803)	-49%
Community development	634	491	29%	(505)	(361)	40%
Economic development	59	60	-2%	(59)	(60)	-2%
Interest on long-term debt	489	140	249%	(489)	(140)	249%
Total	<u>\$ 13,290</u>	<u>\$ 9,930</u>	34%	<u>\$ (9,683)</u>	<u>\$ (5,893)</u>	64%

For the year ended June 30, 2023 total expenses for governmental activities amounted to approximately \$13.3 million which was an increase from the prior year of 34%. See Table 2 above for explanations of changes.

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

Business-type Activities

**TABLE 4
Net Revenue (Expense) of Business-Type Activities
(In Thousands)**

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	2023	2022		2023	2022	
Water	\$ 3,382	\$ 2,660	27%	\$ 721	\$ 1,277	-44%
Wastewater	2,502	2,157	16%	390	577	-32%
Sanitation	1,997	2,504	-20%	922	304	203%
Hospital	45	273	-84%	64	(57)	-212%
Total	\$ 7,926	\$ 7,594	4%	\$ 2,097	\$ 2,101	0%

The City's business-type activities include utility services for water, wastewater, sanitation and hospital activities.

In reviewing the business-type activities net (expense)/revenue, the following highlights should be noted:

- Total business-type activities reported net revenues of \$2.1 million for the year ended June 30, 2023.

A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2023 fiscal year, the governmental funds reported a combined total fund balance of \$24.3 million or a 193.4% increase due to \$8.3 million proceeds of cash related to General Obligation debt. The proprietary funds reported combined net position of \$36.6 million or a 0.9% decrease of \$0.3 million from the prior year.

<u>Fund Balance/Net Position</u>			
Governmental Funds		Proprietary Funds	
Restricted	\$ 20,281,389	Net investment in capital assets	\$ 19,673,801
Assigned	4,430,107	Restricted for debt service and other	4,049,002
Unassigned (deficit)	<u>(393,896)</u>	Unrestricted	<u>12,909,077</u>
Total Fund Balance	\$ 24,317,600	Total Net Position	\$ 36,631,880

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2023, the City had \$37.3 million invested in capital assets, net of depreciation, including police and fire equipment, buildings, park facilities, water lines and sewer lines. (See table below). This represents a net increase of \$0.4 million or 1.13% from the prior year.

**TABLE 5
Capital Assets
(In Thousands)
(Net of accumulated depreciation)**

	Governmental Activities		Business-Type Activities		Total	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
		*		*		*
Land	\$ 1,692	\$ 1,692	\$ 487	\$ 487	\$ 2,179	\$ 2,179
Buildings	7,225	7,172	2,107	2,215	9,332	9,387
Machinery, furniture and equipment	1,890	1,076	1,483	1,417	3,373	2,493
Infrastructure	1,397	1,504	20,243	21,242	21,640	22,746
Construction in progress	271	13	501	60	772	73
Totals, restated*	<u>\$ 12,475</u>	<u>\$ 11,457</u>	<u>\$ 24,821</u>	<u>\$ 25,421</u>	<u>\$ 37,296</u>	<u>\$ 36,878</u>

See Note 5 to the financial statements for more detail information on the City's capital assets and changes therein.

Long-Term Debt

At year-end, the City had \$29.6 million in long-term debt outstanding which represents a \$14.2 million increase, or 91.6%, from the prior year. The City's changes in long-term debt by type of debt are as follows:

**TABLE 6
Long-Term Debt
(In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Accrued absences	\$ 728	\$ 741	\$ 126	\$ 168	\$ 854	\$ 909
General obligation bonds	20,600	6,030	-	-	20,600	6,030
Revenue Bonds	-	-	-	400	-	400
Bond Premium	751	126	-	-	751	126
Notes Payable - Direct borrowing	624	-	6,811	8,002	7,435	8,002
Totals	<u>\$ 22,703</u>	<u>\$ 6,897</u>	<u>\$ 6,937</u>	<u>\$ 8,570</u>	<u>\$ 29,640</u>	<u>\$ 15,467</u>

See Note 7 to the financial statements for more detail information on the City's long-term debt and changes therein.

**CITY OF BETHANY, OKLAHOMA
MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Year Ended June 30, 2023**

The Upcoming Year

The primary sources of revenue for the City of Bethany are Sales Tax and Water and Wastewater revenue. Sales tax requires a vote of the people and cannot be adjusted without the people's consent. In the forthcoming year, the City plans to begin spending their newly acquired cash related to the issuance of General Obligation debt. The City continues to look for ways to enhance its revenue base to assist in operations.

Contacting the City's Financial Management

This report is designed to provide citizens, taxpayers, customers and creditors with an understanding of the City's finances and to demonstrate the City's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the City of Bethany, Finance Director, P.O. Box 219, Bethany, OK 73008.

**CITY OF BETHANY, OKLAHOMA
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BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
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Statement of Net Position— June 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and equivalents	\$ 9,105,020	7,320,770	\$ 16,425,790
Investments	2,140,929	6,662,402	8,803,331
Accounts receivable, net	813,803	632,802	1,446,605
Due from other governments	2,864,763	-	2,864,763
Leases receivable, current portion	-	100,993	100,993
Other receivables	203,210	493,322	696,532
Internal balances	1,151,012	(1,151,012)	-
Cash and equivalents, restricted	13,021,837	1,564,177	14,586,014
Investments - restricted	2,000,000	983,465	2,983,465
Lease receivable	-	1,695,287	1,695,287
Public-private partnership receivable	-	4,731,140	4,731,140
Net pension asset	413,544	-	413,544
Investment in joint venture	-	3,571,624	3,571,624
Capital Assets			
Land and construction in progress	1,963,060	987,586	2,950,646
Other capital assets, net of depreciation	10,512,291	23,833,495	34,345,786
Total assets	<u>44,189,469</u>	<u>51,426,051</u>	<u>95,615,520</u>
DEFERRED OUTFLOWS:			
Deferred amounts related to pensions	4,509,505	1,013,686	5,523,191
Deferred amounts related to OPEB	337,172	199,501	536,673
Total deferred outflows of resources	<u>4,846,677</u>	<u>1,213,187</u>	<u>6,059,864</u>
LIABILITIES			
Accounts payable and accrued liabilities	1,009,359	677,899	1,687,258
Unearned revenue	3,364,007	-	3,364,007
Accrued interest payable	394,284	46,719	441,003
Due to other governments	-	11,140	11,140
Long-term liabilities			
Due within one year	560,834	1,313,593	1,874,427
Due in more than one year	29,922,703	6,935,003	36,857,706
Total liabilities	<u>35,251,187</u>	<u>8,984,354</u>	<u>44,235,541</u>
DEFERRED INFLOWS:			
Deferred amounts related to pensions	1,061,216	396,458	1,457,674
Deferred amounts related to OPEB	731,218	245,493	976,711
Deferred amounts related to leases	-	1,758,251	1,758,251
Deferred amounts related to public-private partnerships	-	4,622,802	4,622,802
Total deferred inflows of resources	<u>1,792,434</u>	<u>7,023,004</u>	<u>8,815,438</u>
NET POSITION:			
Net investment in capital assets	5,622,988	19,673,801	25,296,789
Restricted	5,128,768	4,049,002	9,177,770
Unrestricted	1,240,769	12,909,077	14,149,846
Total net position	<u>\$ 11,992,525</u>	<u>\$ 36,631,880</u>	<u>\$ 48,624,405</u>

See accompanying notes to the basic financial statements.

CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
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Statement of Activities – Year Ended June 30, 2023

Functions/Programs Primary government	Program Revenue				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities							
General Government	\$ 2,867,527	\$ 1,079,389	\$ 88,102	\$ 398,209	\$ (1,301,827)	\$ -	\$ (1,301,827)
Public Safety	7,694,069	373,771	865,191	-	(6,455,107)	-	(6,455,107)
Public Works and Streets	1,138,670	322,798	185,421	1,64,927	(465,524)	-	(465,524)
Culture and Recreation	407,154	-	-	-	(407,154)	-	(407,154)
Community Development	633,917	128,338	-	-	(505,579)	-	(505,579)
Economic Development	59,118	-	-	-	(59,118)	-	(59,118)
Interest on Long-Term Debt	488,915	-	-	-	(488,915)	-	(488,915)
Total governmental activities	13,289,370	1,904,296	1,138,714	563,136	(9,683,224)	-	(9,683,224)
Business-type activities							
Water	3,382,008	4,102,642	-	-	-	720,634	720,634
Wastewater	2,502,489	2,892,570	-	-	-	390,081	390,081
Sanitation	1,997,024	2,919,025	-	-	-	922,001	922,001
Hospital	44,767	108,338	-	-	-	63,571	63,571
Total business-type activities	7,926,288	10,022,575	-	-	-	2,096,287	2,096,287
Total primary government	\$ 21,215,658	\$ 11,926,871	\$ 1,138,714	\$ 563,136	(9,683,224)	2,096,287	(7,586,937)
General revenues:							
Taxes:							
Sales and use taxes					7,350,940	-	7,350,940
Property tax					543,667	-	543,667
Franchise and public service taxes					855,016	-	855,016
Other taxes					212,020	-	212,020
Investment income (loss)					290,563	(819,496)	(528,933)
Miscellaneous					695,767	158,890	854,657
Transfers - internal activity					1,764,904	(1,764,904)	-
Total general revenues and transfers					11,712,877	(2,425,510)	9,287,367
Change in net position					2,029,653	(329,223)	1,700,430
Net position - beginning, restated					9,962,872	36,961,103	46,923,975
Net position - ending					\$ 11,992,525	\$ 36,631,880	\$ 48,624,405

See accompanying notes to the basic financial statements.

**CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023**

BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS

CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

Governmental Funds Balance Sheet - June 30, 2023

	<u>General Fund</u>	<u>Federal Grants Fund</u>	<u>2022A GO Bonds</u>	<u>Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS						
Cash and cash equivalents	\$ 3,212,973	\$ 3,083,860	\$ 9,124,242	\$ 456,044	\$ 6,249,738	\$ 22,126,857
Investments	1,378,118	-	1,399,800	254,725	1,108,286	4,140,929
Receivables:						
Accounts receivable	813,361	-	-	-	-	813,361
Due from other accounts	3,196,738	-	-	-	-	3,196,738
Due from other funds	8,162,587	-	-	-	91,846	8,254,433
Due from other governments	937,891	397,106	-	136,831	54,995	1,526,823
Other	1,533,736	-	-	7,853	-	1,541,589
Total assets	<u>\$ 19,235,404</u>	<u>\$ 3,480,966</u>	<u>\$ 10,524,042</u>	<u>\$ 855,453</u>	<u>\$ 7,504,865</u>	<u>\$ 41,600,730</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 342,908	\$ 109,106	\$ 63,456	\$ 95,538	\$ 224,015	\$ 835,023
Wages payable	147,031	-	-	-	1,328	148,359
Unearned revenue	-	3,371,860	-	-	-	3,371,860
Due to other funds	7,098,926	-	-	-	4,495	7,103,421
Escrow liability	25,977	-	-	-	-	25,977
Due to other accounts	3,196,738	-	-	-	-	3,196,738
Total liabilities	<u>10,811,580</u>	<u>3,480,966</u>	<u>63,456</u>	<u>95,538</u>	<u>229,838</u>	<u>14,681,378</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	2,193,629	397,106	-	-	11,017	2,601,752
Fund balances:						
Restricted	1,840,716	-	10,460,586	759,915	7,220,172	20,281,389
Assigned	4,381,774	-	-	-	48,333	4,430,107
Unassigned (deficit)	7,705	(397,106)	-	-	(4,495)	(393,896)
Total fund balances	<u>6,230,195</u>	<u>(397,106)</u>	<u>10,460,586</u>	<u>759,915</u>	<u>7,264,010</u>	<u>24,317,600</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 19,235,404</u>	<u>\$ 3,480,966</u>	<u>\$ 10,524,042</u>	<u>\$ 855,453</u>	<u>\$ 7,504,865</u>	<u>\$ 41,600,730</u>

See accompanying notes to the basic financial statements.

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Governmental Funds Statement of Changes in Fund Balances – Year Ended June 30, 2023

	<u>General Fund</u>	<u>Federal Grants Fund</u>	<u>2022 A GO Bonds</u>	<u>Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES						
Taxes	\$ 7,218,415	\$ -	\$ -	\$ 1,043,293	\$ 670,864	\$ 8,932,572
Intergovernmental	1,138,091	-	-	157,074	122,545	1,417,710
Charges for services	662,799	-	-	-	123,544	786,343
Fines and forfeitures	904,956	-	-	-	92,828	997,784
Licenses and permits	128,338	-	-	-	-	128,338
Investment income	26,480	-	175,931	2,142	86,010	290,563
Miscellaneous	391,013	1,103	-	80,000	4,530	476,646
Total revenues	<u>10,470,092</u>	<u>1,103</u>	<u>175,931</u>	<u>1,282,509</u>	<u>1,100,321</u>	<u>13,029,956</u>
EXPENDITURES						
Current:						
General government	2,089,446	-	-	-	-	2,089,446
Public Safety	7,811,408	-	-	-	77,924	7,889,332
Public works and streets	936,130	-	-	-	-	936,130
Culture and recreation	440,408	-	-	-	-	440,408
Economic development	560,236	-	-	-	59,118	619,354
Capital outlay	339,642	398,209	263,265	1,633,740	7,600	2,642,456
Debt Service:						
Principal	-	-	-	-	430,000	430,000
Interest and other charges	-	-	-	84,084	133,875	217,959
Bond issuance costs	-	-	403,355	-	178,531	581,886
Total expenditures	<u>12,177,270</u>	<u>398,209</u>	<u>666,620</u>	<u>1,717,824</u>	<u>887,048</u>	<u>15,846,971</u>
Excess (deficiency) of revenues over expenditures	(1,707,178)	(397,106)	(490,689)	(435,315)	213,273	(2,817,015)
OTHER FINANCING SOURCES (USES)						
Debt proceeds	-	-	10,500,000	679,236	4,500,000	15,679,236
Premium on debt issuance	-	-	451,275	-	201,068	652,343
Transfers in	8,538,735	-	-	39,000	95,000	8,672,735
Transfers out	(6,039,543)	-	-	-	(117,722)	(6,157,265)
Total other financing sources and uses	<u>2,499,192</u>	<u>-</u>	<u>10,951,275</u>	<u>718,236</u>	<u>4,678,346</u>	<u>18,847,049</u>
Net change in fund balances	792,014	(397,106)	10,460,586	282,921	4,891,619	16,030,034
Fund balances - beginning	5,438,181	-	-	476,994	2,372,391	8,287,566
Fund balances - ending	<u>\$ 6,230,195</u>	<u>\$ (397,106)</u>	<u>\$ 10,460,586</u>	<u>\$ 759,915</u>	<u>\$ 7,264,010</u>	<u>\$ 24,317,600</u>

See accompanying notes to the basic financial statements.

CITY OF BETHANY, OKLAHOMA
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Reconciliation of Governmental Funds and Government-Wide Financial Statements:

Fund Balance – Net Position Reconciliation:

Total fund balance, governmental funds	\$	24,317,600
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		12,475,351
Certain long-term assets are not available to pay for current fund liabilities and, therefore, are deferred or not reported in the funds.		2,609,608
Certain other long-term elements are not available to pay current fund liabilities and therefore they, along with pension and OPEB related deferred outflows, are not reported in the funds:		
Pension related deferred outflows		4,509,505
OPEB related deferred outflows		337,172
Some liabilities are not due and payable in the current period and they, along with certain deferred inflows, are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position:		
Interest payable		(394,284)
Net pension liability		(6,705,995)
Pension related deferred inflows		(1,061,216)
Total OPEB liability		(1,074,922)
OPEB related deferred inflows		(731,218)
Accrued compensated absences		(728,263)
Unamortized debt premium		(750,691)
General obligation bond payable		(20,600,000)
Notes payable		(623,666)
Net Position of Governmental Activities in the Statement of Net Position	\$	11,992,525

See accompanying notes to the basic financial statements.

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Changes in Fund Balances – Changes in Net Position Reconciliation:

Net change in fund balances - total governmental funds: \$ 16,030,034

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	1,894,874
Depreciation expense	(876,998)

In the Statement of Activities, the net cost of pension benefits earned is calculated and reported as pension expense. The fund financial statements report pension contributions as expenditures. This amount represents the difference between pension contributions and calculated pension expense.

532,598

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Change in unavailable revenue	596,042
Grants	7,852

Bond proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Note principal payments	55,570
General obligation bond principal payments	430,000
Bond premium	(652,343)
Debt proceeds	(15,679,236)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

Change in accrued interest payable	(383,153)
Change in accrued compensated absences	12,596
Change in total OPEB liability	33,703
Amortization of bond discount/premium	28,114

Change in net position of governmental activities	\$ 2,029,653
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See accompanying notes to the basic financial statements.

**CITY OF BETHANY, OKLAHOMA
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BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS

CITY OF BETHANY, OKLAHOMA
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Proprietary Funds Statement of Net Position - June 30, 2023

	Enterprise Funds		
	Bethany Public Works Authority	Bethany Hospital Trust	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,219,293	\$ 3,101,477	\$ 7,320,770
Cash and cash equivalents, restricted	1,564,177	-	1,564,177
Investments	6,134,744	527,658	6,662,402
Accounts receivable, net	632,562	-	632,562
Leases receivable, current portion	100,993	-	100,993
Accrued interest receivable	240	-	240
Other receivable	493,322	-	493,322
Due from other funds	7,011,575	-	7,011,575
Total current assets	20,156,906	3,629,135	23,786,041
Non-current assets:			
Leases receivable	1,695,287	-	1,695,287
Public-private partnerships receivable	-	4,731,140	4,731,140
Investments	-	983,465	983,465
Investment in joint venture	3,571,624	-	3,571,624
Capital assets:			
Land, construction in progress, and water rights	611,036	376,550	987,586
Other capital assets, net of accumulated depreciation	23,423,892	409,603	23,833,495
Total non-current assets	29,301,839	6,500,758	35,802,597
Total assets	49,458,745	10,129,893	59,588,638
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pensions	1,013,686	-	1,013,686
Deferred amounts related to OPEB	199,501	-	199,501
Total deferred outflows of resources	1,213,187	-	1,213,187
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	637,885	-	637,885
Wages payable	40,014	-	40,014
Due to other funds	8,162,587	-	8,162,587
Due to other governments	11,140	-	11,140
Accrued interest payable	46,719	-	46,719
Accrued compensated absences	12,605	-	12,605
Refundable deposits	75,842	-	75,842
Notes payable	1,225,146	-	1,225,146
Total current liabilities	10,211,938	-	10,211,938
Non-current liabilities:			
Accrued compensated absences	113,450	-	113,450
Net pension liability	299,635	-	299,635
Total OPEB liability	254,072	-	254,072
Refundable deposits	682,491	-	682,491
Notes payable, net	5,585,355	-	5,585,355
Total non-current liabilities	6,935,003	-	6,935,003
Total liabilities	17,146,941	-	17,146,941
DEFERRED INFLOW OF RESOURCES			
Deferred amounts related to pensions	396,458	-	396,458
Deferred amounts related to OPEB	245,493	-	245,493
Deferred amounts related to leases	1,758,251	-	1,758,251
Deferred amounts related to public-private partnerships	-	4,622,802	4,622,802
Total deferred inflows of resources	2,400,202	4,622,802	7,023,004
NET POSITION			
Net investment in capital assets	18,887,587	786,214	19,673,801
Restricted for debt service	318,616	-	318,616
Restricted for other purposes	3,730,386	-	3,730,386
Unrestricted	8,188,200	4,720,877	12,909,077
Total net position	\$ 31,124,789	\$ 5,507,091	\$ 36,631,880

See accompanying notes to the basic financial statements.

CITY OF BETHANY, OKLAHOMA
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Proprietary Funds Statement of Changes in Net Position - Year Ended June 30, 2023

	Enterprise Funds		Total
	Bethany Public Works Authority	Bethany Hospital Trust	
REVENUES			
Charges for services	\$ 9,914,237	\$ 108,338	\$ 10,022,575
Total operating revenues	<u>9,914,237</u>	<u>108,338</u>	<u>10,022,575</u>
OPERATING EXPENSES			
Personal services	1,770,233	-	1,770,233
Materials and supplies	900,099	-	900,099
Other services and charges	3,663,973	-	3,663,973
Depreciation expense	1,350,090	44,767	1,394,857
Total operating expenses	<u>7,684,395</u>	<u>44,767</u>	<u>7,729,162</u>
Operating income	<u>2,229,842</u>	<u>63,571</u>	<u>2,293,413</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income (loss)	(945,119)	125,623	(819,496)
Miscellaneous	158,890	-	158,890
Interest expense and fiscal charges	(197,126)	-	(197,126)
Capital assets transferred to governmental activities	(1,496)	-	(1,496)
Total non-operating revenue (expenses)	<u>(984,851)</u>	<u>125,623</u>	<u>(859,228)</u>
Income before contributions and transfers	<u>1,244,991</u>	<u>189,194</u>	<u>1,434,185</u>
Capital assets transferred from governmental activities	752,062	-	752,062
Transfers in	5,905,543	-	5,905,543
Transfers out	(8,421,013)	-	(8,421,013)
Change in net position	<u>(518,417)</u>	<u>189,194</u>	<u>(329,223)</u>
Total net position - beginning, restated	31,643,206	5,317,897	36,961,103
Total net position - ending	<u>\$ 31,124,789</u>	<u>\$ 5,507,091</u>	<u>\$ 36,631,880</u>

See accompanying notes to the basic financial statements.

CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
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Proprietary Funds Statement of Cash Flows - Year Ended June 30, 2023

	Enterprise Funds		
	Bethany Public Works Authority	Bethany Hospital Trust	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 10,265,524	\$ -	\$ 10,265,524
Payments to suppliers	(5,146,256)	-	(5,146,256)
Payments to employees	(1,253,221)	-	(1,253,221)
Receipts from other funds	5,040,749	-	5,040,749
Receipts of customer meter deposits	244,683	-	244,683
Refunds of customer meter deposits	(127,486)	-	(127,486)
Net cash provided by operating activities	9,023,993	-	9,023,993
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds	6,657,605	-	6,657,605
Transfers to other funds	(8,422,509)	-	(8,422,509)
Net cash provided by (used in) noncapital financing activities	(1,764,904)	-	(1,764,904)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Capital assets purchased	(797,223)	-	(797,223)
Principal paid on debt	(1,591,817)	-	(1,591,817)
Interest and fiscal agent fees paid on debt	(221,954)	-	(221,954)
Net cash provided by (used in) capital and related financing activities	(2,610,994)	-	(2,610,994)
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale (purchase) of investments	(5,121,752)	365,610	(4,756,142)
Interest and dividends	239,037	125,623	364,660
Net cash provided by (used in) investing activities	(4,882,715)	491,233	(4,391,482)
Net increase (decrease) in cash and cash equivalents	(234,620)	491,233	256,613
Balances - beginning of year	6,018,090	2,610,244	8,628,334
Balances - end of year	\$ 5,783,470	\$ 3,101,477	\$ 8,884,947
Reconciliation to Statement of Net Position:			
Cash and cash equivalents	\$ 4,219,293	\$ 3,101,477	\$ 7,320,770
Restricted cash and cash equivalents - current	1,564,177	-	1,564,177
Total cash and cash equivalents, end of year	\$ 5,783,470	\$ 3,101,477	\$ 8,884,947
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 2,229,842	\$ 63,571	\$ 2,293,413
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	1,350,090	44,767	1,394,857
Other nonoperating revenue	158,890	-	158,890
Change in assets, liabilities, and deferrals:			
Receivables, net	176,231	-	176,231
Other receivable	35,678	-	35,678
Leases receivable	99,626	-	99,626
Public-private partnership receivable	-	(108,338)	(108,338)
Due from other funds	(3,029,753)	-	(3,029,753)
Net pension asset	1,337,276	-	1,337,276
Deferred outflows related to pension	(792,287)	-	(792,287)
Deferred outflows related to OPEB	61,892	-	61,892
Accounts payable	128,049	-	128,049
Deferred inflows related to leases	(119,138)	-	(119,138)
Due to other funds	8,070,502	-	8,070,502
Due to employees	(613)	-	(613)
Due to other governments	11,140	-	11,140
Refundable deposits	117,197	-	117,197
Total OPEB liability	(174,339)	-	(174,339)
Net pension liability	299,635	-	299,635
Accrued compensated absences	(41,459)	-	(41,459)
Deferred inflows related to pension	(1,033,711)	-	(1,033,711)
Deferred inflows related to OPEB	139,245	-	139,245
Net cash provided by operating activities	\$ 9,023,993	\$ -	\$ 9,023,993

See accompanying notes to the basic financial statements.

**CITY OF BETHANY, OKLAHOMA
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FOOTNOTES TO BASIC FINANCIAL STATEMENTS

Footnotes to the Basic Financial Statements:

1. Financial Reporting Entity

In determining the financial reporting entity, the City uses the integrated approach as prescribed by Governmental Accounting Standards Board Statements No. 14 “The Financial Reporting Entity”, and Statement No. 61, “*The Financial Reporting Entity: Omnibus*”, and includes all component units for which the City is financially accountable/fiscally responsible. The City’s financial reporting entity primary government presentation includes the City of Bethany and the certain component units as follows:

The City of Bethany – that operates the public safety, health and welfare, streets and highways, culture and recreation, and administrative activities.

The City of Bethany is an incorporated municipality with a population of approximately 19,400 located in central Oklahoma. The City operates under a council-manager form of government with a charter that provides for three branches of government:

- Legislative – the governing body includes an elected eight-member City Council and Mayor
- Executive – the City Manager is the Chief Executive Officer and is appointed by the City Council
- Judicial – the Municipal Judge is a practicing attorney appointed by the City Council

Blended Component Units (separate legal entities for which the City Council is fiscally responsible, and for which the City Council members serve as the trustees/governing body of the entity):

Bethany Public Works Authority (BPWA) – public trust created pursuant to 60 O.S. § 176 that operates the water and sanitation services for the residents. In addition, the trust collects wastewater service charges and remits collections to the Bethany/Warr Acres Public Works Authority which operates the wastewater system. The City Council serves as the governing body.

Bethany Economic Development Authority (BEDA) – public trust created pursuant to 60 O.S. § 176 to promote economic development within the City. The City Council appoints the governing body.

Bethany Development Authority (BDA) – public trust created pursuant to 60 O.S. § 176 to promote economic development within the City. The City Council serves as five of the nine trustees with the remaining trustees appointed by the Chamber and approved by the City Council.

Bethany Hospital Trust (BHT) – is a public trust created to provide health care and health care financing services to the community and surrounding area. The City Council serves as the governing body.

Each of these component units listed above are Public Trusts established pursuant to Title 60 of Oklahoma State Law. Public Trusts (Authorities) have no taxing power. The Authorities are generally created to finance City services through the issuance of revenue bonds and/or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the Authority. In accordance with state law, the City Council must approve, by two-thirds vote, all debt obligations of these public trusts prior to incurring the obligation. The Authorities generally retain title to assets which

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are acquired or constructed with Authority debt or other Authority generated resources. In addition, the City has leased certain existing assets at the creation for the Authorities to the Trustees on a long-term basis. The City, as beneficiary of the Public Trusts, receives title to any residual assets when a Public Trust is dissolved.

Participation in Joint Venture

The City participates (with equity interest) in the general operations portion of the Bethany-Warr Acres Public Works Authority. The City maintains approximately 66% equity interest in the Bethany-Warr Acres Public Works Authority.

The Bethany Public Works Authority has entered into an operation and maintenance contract with the Bethany-Warr Acres Public Works Authority for the provision of sewer services for the residents of the City. The contract requires that the Warr Acres Public Works Authority and the Bethany Public Works Authority remit all sewer billings on or before the fifteenth day of each month to the Bethany-Warr Acres Public Works Authority.

The Bethany-Warr Acres Public Works Authority is also permitted to transfer any surplus receipts, after the payment of operating and maintenance cost, current principal and interest on indebtedness, and capital improvements, back to the cities of Bethany and Warr Acres. These distributions are made in proportion to the total revenues billed within the corporate limits of each said municipality, relative to the total revenues collected.

The Bethany-Warr Acres Public Works Authority is jointly governed by the two governments. The governments do not exercise specific control over the budgeting and financing of the Authority's activities, and do not have a specified equity interest in the joint venture. For the year ended June 30, 2023, \$1,341,985 was remitted to the Bethany-Warr Acres Public Works Authority by the Bethany Public Works Authority.

For the year ended June 30, 2023, the "investment in joint venture" balance changed as follows:

Beginning investment in joint venture	\$4,755,780
Current year contributions	<u>(1,184,156)</u>
Ending investment in joint venture	<u>\$3,571,624</u>

The following summary is segment information from the Bethany-Warr Acres Public Works Authority's most recently issued annual audited financial report, which was for the period ended June 30, 2023:

Total Assets	\$6,565,905
Total Liabilities	\$522,018
Total Net Position	\$6,043,887
Total Revenues	\$2,274,007
Total Expenses	\$4,068,182
Decrease in Net Position	(\$1,794,175)

In addition, at June 30, 2023, the Bethany-Warr Acres Public Works Authority had no debt outstanding. Separate financial statements for the fiscal year ended June 30, 2023, are available from the Finance Department, P.O. Box 219, Bethany, OK 73008-0219.

2. Basis of Presentation and Accounting

This annual report is presented in a format that substantially meets the presentation requirements of the Governmental Accounting Standards Board (GASB) in accordance with generally accepted accounting principles. The presentation includes financial statements that communicate the City's financial condition and changes therein at two distinct levels:

- **The City as a Whole** (a government-wide presentation)
- **The City's Funds** (a presentation of the City's major and aggregate non-major funds)

Government-Wide Financial Statements:

In the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

Governmental activities - Most of the City's basic services are reported here, including the police, fire, general administration, streets, parks and recreation. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.

Business-type activities – Services where the City charges a fee to customers to help cover all or most of the cost of these services. The City's water, wastewater, and sanitation systems activities are reported here, along with certain hospital activities.

The Statements of Net Position and Activities are reported on the accrual basis of accounting and economic resources measurement focus. Under the accrual basis of accounting, revenues are recognized when earned and expenses (including depreciation and amortization) are recorded when the liability is incurred or economic asset used.

Fund Financial Statements:

Governmental Funds:

Most of the City's basic services are reported in governmental funds, which report their activities using the modified accrual basis of accounting and the current financial resources measurement focus that is different from other funds. Governmental funds highlight the flow of money in and out of funds and the character of balances remaining at year-end that are available for spending. For example, these funds report the acquisition of capital assets and payments for debt principal as expenditures, instead of changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine (through a review of changes to fund balance) whether there are more or fewer financial resources available in the near future to finance the City's programs. The City's governmental funds include:

Major Funds:

- **General Fund** – accounts for all activities not accounted for in other special-purpose funds. For reporting purposes, the General Fund includes the activities of the Prepaid Inspection Account, Performance Bond Account, the Court Account and the CLEET/OSBI Account. The General Fund's major funding sources are sales tax, franchise fees, hotel/motel tax, and miscellaneous charges for services.
- **Federal Grants Fund**- is a special revenue fund that accounts for proceeds and expenditures related to grants from the Federal Government.

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- 2022A GO Bonds Fund- accounts for general obligation bond proceeds legally restricted for the construction of street improvements, recreational facilities, and public safety buildings.
- Capital Improvement Fund- accounts for sales tax restricted for city capital improvements.

Aggregated Non-Major Funds (reported as Other Governmental Funds):

- Special Revenue Funds include the Public Safety Fund, E911 Fund, CDBG Fund, Juvenile Fund, Cemetery Fund, Bethany Economic Development Authority, and the Bethany Development Authority.
- Debt Service Funds – accounts for ad-valorem taxes levied by the City for use in retiring court-assessed judgments, general obligation bonds, and their related interest expenses.
- Capital Project Funds:
 - Street/Park CIP Fund accounts for revenues restricted for street and park improvements.
 - Library GO Fund – accounts for general obligation bond proceeds legally restricted for the construction of a library and park.
 - 2022B GO Bonds Fund- accounts for general obligation bond proceeds legally restricted for the construction of various economic development and community projects as well as storm drainage facilities.

The governmental funds are reported on the modified accrual basis of accounting. On the modified accrual basis of accounting, revenues are recorded when earned, measurable and available to pay current financial obligations, while expenditures are recorded when incurred and normally due and payable from current financial resources. The City defines revenue availability as collected within 60 days of period end.

The reconciliation of the governmental funds financial statements to the governmental activities presentation in the government-wide financial statements is the result of the use of the accrual basis of accounting and economic resources measurement focus at the government-wide level.

Proprietary Funds:

When the City charges customers for the services it provides, these activities are generally reported in proprietary funds. Proprietary funds include enterprise funds and internal service funds. Enterprise funds are used to account for business-like activities provided to the general public. Proprietary funds are reported on the accrual basis of accounting and economic resources measurement focus. For example, proprietary fund capital assets are capitalized and depreciated, and principal payments on long-term debt are recorded as a reduction to the liability.

The City's proprietary funds include the following:

Enterprise Funds

Major Funds:

- Bethany Public Works Authority (BPWA) that accounts for the activities of the public trust in providing water, wastewater, and sanitation/solid waste services to the public.
- Bethany Hospital Trust (BHT) account for transactions related to the Bethany Hospital building and related improvements, contracting, debt and other matters that require a commitment for more than one year.

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3. Cash and Cash Equivalents, Deposits and Investments

Cash and cash equivalents include all demand and savings accounts, certificates of deposit or short-term investments with an original maturity of three months or less, and money market investments. Trust account investments in open-ended mutual fund shares are also considered cash equivalents.

Investments consist of long-term certificates of deposit and government money market funds. Certificates of deposit are reported at cost.

Deposits and Investments Risks

The City of Bethany primary government and component units are governed by the deposit and investment limitations of state law and trust indentures. The deposits and investments held at June 30, 2023 by these entities are as follows:

Type	Fair Value	Credit Rating	Maturities in Years	
			On Demand	Less Than One
Demand deposits	\$ 15,789,728	N/A	\$ 15,789,728	\$ -
Cash on hand	1,393	N/A	1,393	-
Time deposits	22,249,593	N/A	-	22,249,593
Money Market Funds	3,772,814	Not rated	3,772,814	-
Sub-Total	<u>\$ 41,813,528</u>		<u>\$ 19,563,935</u>	<u>\$ 22,249,593</u>
Annuity	983,465			
Deposits with insurance pool	1,607			
Total Deposits and Investments	<u>\$ 42,798,600</u>			
Reconciliation to Financial Statements:				
Cash and cash equivalents	\$ 16,425,790			
Investments	8,803,331			
Cash and cash equivalents, restricted	14,586,014			
Investments, restricted	2,983,465			
	<u>\$ 42,798,600</u>			

GASB Statement No. 72, *Fair Value Measurement and Application*, established a hierarchy based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City has the following recurring fair value measurements as of June 30, 2023:

- Money Market Mutual Funds of \$3,772,814 were valued using quoted market prices (Level 1 inputs).

Annuity – the BHT has an annuity through Allstate related to a settlement over a contract dispute of the Bethany hospital building. The annuity is payable in increments of \$200,000 annually through September 2028. The annuity is recorded at its net present value using a discount rate of 6%.

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Custodial Credit Risk – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City’s name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the City holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City’s name.

The City’s policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 100% of the uninsured deposits and accrued interest thereon. The City’s policy limits acceptable collateral to U.S. Treasury securities, federally insured obligations, or direct debt obligations of municipalities, counties, and school districts in Oklahoma.

Also, as required by Federal 12 U.S.C.A., Section 1823(e), all financial institutions pledging collateral to the City must have a written collateral agreement approved by the board of directors or loan committee.

At June 30, 2023, the City was not exposed to custodial credit risk at any of their financial institutions.

Investment Credit Risk – The City’s limits investments, to the following as allowed by state statute:

- a. Obligations of the U. S. Government, its agencies and instrumentalities;
- b. Collateralized or insured non-negotiable certificates of deposit or other evidences of deposit that are either insured or secured with acceptable collateral with an in-state financial institution, and fully insured deposits in out-of-state institutions;
- c. Insured or fully collateralized negotiable certificates of deposit;
- d. Repurchase agreements that have underlying collateral consisting of those items specified in paragraph a above; and
- e. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraph a.

Investment credit risk is the risk that an issuer or other counterpart to an investment will not fulfill its obligations. The City has no formal policy limiting investments based on credit rating, but discloses any such credit risk associated with their investments by reporting the credit quality ratings of investments in debt securities as determined by nationally recognized statistical rating organizations—rating agencies—as of the year end. Unless there is information to the contrary, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Investment Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City discloses its exposure to interest rate risk by disclosing the maturity dates of its various investments by date range.

As noted in the schedule of deposits and investments above, at June 30, 2023, the investments held by the City mature between 2023 through 2024.

Concentration of Investment Credit Risk - Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent a significant percent of total investments of the City (any over 5% are disclosed).

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Restricted Cash and Investments

The amounts reported as restricted assets of the Enterprise Funds on the Statement of Net Position are comprised of amounts held by the BPWA Enterprise Fund in accounts for the revenue bonds/notes and other accounts with restricted uses and certain investments of the Bethany Hospital Trust Authority. The restricted assets as of June 30, 2023 are as follows:

Cash and cash equivalents:		
Restricted for Refundable deposits	\$	760,966
Restricted for Construction		437,876
Restricted for Debt Service		365,335
		<u>\$ 1,564,177</u>
Investments:		
Hospital Trust Annuity	\$	983,465
		<u>\$ 983,465</u>

4. Receivables

Material receivables in governmental funds and the governmental activities include revenue accruals such as court fines and taxes. Non-exchange transactions collectible, but not available are deferred in the fund financial statements. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

Proprietary funds and business-type activities consist of revenues earned at year-end and not yet received. Billed and unbilled utility accounts receivable comprise the majority of these receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. The accounts receivable at June 30, 2023 are as follows:

	Accounts Receivable	Less: Allowance for Uncollectible Accounts	Net Accounts Receivable
Governmental Activities:			
Taxes	\$ 1,113,024	\$ -	\$ 1,113,024
Due from other governments	1,751,739	-	1,751,739
Court fines	7,708,400	(6,937,561)	770,839
Other	246,450	(256)	246,174
Total Governmental Activities	<u>\$ 10,819,593</u>	<u>\$ (6,937,817)</u>	<u>\$ 3,881,776</u>
Reconciliation to Statement of Net Position:			
Accounts receivable, net			\$ 813,803
Due from other governmental agencies			2,864,763
Other receivable			203,210
Total			<u>\$ 3,881,776</u>
Business-Type Activities:			
Leases- BPWA	\$ 1,796,280	\$ -	\$ 1,796,280
Public-private partnerships- BHT	4,731,140	-	4,731,140
Utilities	635,263	(2,461)	632,802
Other	493,322	-	493,322
Total Business-type Activities	<u>\$ 7,656,005</u>	<u>\$ (2,461)</u>	<u>\$ 7,653,544</u>

Leases:

The City is a party as lessor for various non-cancellable long-term leases of land, buildings, and infrastructure. The corresponding lease receivables are recorded in an amount equal to the present value of the expected future minimum lease payments received, discounted by an applicable interest rate. The City generally uses an estimate based on municipal bond rate yield curves as the discount rate for leases unless the rate that is charged is disclosed.

Lease-related amounts are recognized at the inception of leases in which the City is the lessor and are recorded in an amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was \$145,282.

Some leases require variable payments based on future performance of the lessee or usage of the underlying asset and are not included in the measurement of the lease receivable. Those variable payments are recognized as inflows of resources in the periods in which the payments are received.

Public-Private Partnerships

The City has entered into one public-private partnership agreement in which the operators will operate, maintain, and improve the City's assets while providing a public use. The agreement that is currently active extends through 2066. At the end of the agreement, operations and the related assets will be transferred back to the City. The measurement of the related public-private partnership (PPP) receivable is based on the present value of future fixed payments expected to be received during the PPP term, such as fixed payments, variable payments that depend on an index or rate, variable payments that are fixed in substance, residual value guarantee payments that are fixed in substance, and any PPP incentives payable to the operator. Based on the length of term of each agreement, an incremental borrowing rate of 3.8% to was used to measure the PPP receivable.

Cedar Ridge Hospital

During fiscal year 2015, the Bethany Hospital Trust (BHT) leased the Cedar Ridge Hospital building to an outside party to provide health services and improve the assets of the hospital. The agreement calls for monthly payments of \$18,000 through 2026 and \$20,000 monthly through 2029. For the operator to make substantial infrastructure improvements to the building, the agreement called for the abatement of rents up to \$2,000,000 for these improvements. After the initial improvements, any further improvements would be split 50/50 with the BHT and the cost would be abated. To date, \$3,777,352 of improvements have been made to the facility. The current agreement between the City and the operator extends through 2066. As of June 30, 2023, the city recognized a receivable of \$4.7 million for the fixed annual payments and recognized a deferred inflow of resources in the amount of \$4.6 million, which is being amortized straight-line over the term of the arrangement.

5. Capital Assets and Depreciation

Capital Assets:

For the primary government and component units, capital assets are reported at actual or estimated historical cost, net of accumulated depreciation where applicable. Donated capital assets are reported at their fair

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value at date of donation. Estimated historical cost was used to value the majority of the capital assets acquired prior to June 30, 1992. The capitalization threshold is capital assets with a cost of \$500 or more.

For the year ended June 30, 2023, capital assets balances changed as follows:

	Balance at July 1, 2022	Additions	Deductions	Balance at June 30, 2023
PRIMARY GOVERNMENT:				
<i>Governmental activities:</i>				
Capital assets not being depreciated:				
Land	\$ 1,692,059	\$ -	\$ -	\$ 1,692,059
Construction in progress	12,686	667,789	409,474	271,001
Total capital assets not being depreciated	<u>1,704,745</u>	<u>667,789</u>	<u>409,474</u>	<u>1,963,060</u>
Other capital assets:				
Buildings	10,870,108	504,322	-	11,374,430
Machinery, furniture and equipment	7,203,832	1,132,237	-	8,336,069
Infrastructure	13,508,955	-	-	13,508,955
Total other capital assets at historical cost	<u>31,582,895</u>	<u>1,636,559</u>	<u>-</u>	<u>33,219,454</u>
Less accumulated depreciation for:				
Buildings	3,698,319	450,721	-	4,149,040
Machinery, furniture and equipment	6,127,383	318,868	-	6,446,251
Infrastructure	12,004,463	107,409	-	12,111,872
Total accumulated depreciation	<u>21,830,165</u>	<u>876,998</u>	<u>-</u>	<u>22,707,163</u>
Other capital assets, net	9,752,730	759,561	-	10,512,291
Governmental activities capital assets, net	<u>\$ 11,457,475</u>	<u>\$ 1,427,350</u>	<u>\$ 409,474</u>	<u>\$ 12,475,351</u>
	Balance at July 1, 2022	Additions	Deductions	Balance at June 30, 2023
<i>Business-type activities:</i>				
Capital assets not being depreciated:				
Land	\$ 486,609	\$ -	\$ -	\$ 486,609
Construction in progress	59,999	440,978	-	500,977
Total capital assets not being depreciated	<u>546,608</u>	<u>440,978</u>	<u>-</u>	<u>987,586</u>
Other capital assets:				
Buildings and utility infrastructure	9,126,641	-	-	9,126,641
Machinery, furniture and equipment	3,879,131	278,229	-	4,157,360
Infrastructure	41,619,061	78,016	-	41,697,077
Total other capital assets at historical cost	<u>54,624,833</u>	<u>356,245</u>	<u>-</u>	<u>54,981,078</u>
Less accumulated depreciation for:				
Buildings and utility infrastructure	6,911,495	108,284	-	7,019,779
Machinery, furniture and equipment	2,464,636	210,150	-	2,674,786
Infrastructure	20,376,596	1,076,423	-	21,453,019
Total accumulated depreciation	<u>29,752,727</u>	<u>1,394,857</u>	<u>-</u>	<u>31,147,583</u>
Other capital assets, net	24,872,106	(1,038,612)	-	23,833,495
Business-type activities capital assets, net	<u>\$ 25,418,714</u>	<u>\$ (597,634)</u>	<u>\$ -</u>	<u>\$ 24,821,081</u>

Depreciation:

Depreciable capital assets are depreciated on a straight-line basis over their useful lives. The range of estimated lives by type of assets is as follows:

- Buildings 40-50 years
- Improvements other than buildings 10-25 years
- Utility property and improvements 10-50 years
- Infrastructure 25-50 years

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- Machinery, furniture, and equipment 3–20 years

Depreciation of capital assets is included in total expenses and is charged or allocated to the activities primarily benefiting from the use of the specific asset. For the year ended June 30, 2023 depreciation expense has been allocated as follows:

Governmental Activities:	
General Government	\$ 162,428
Public Safety	217,817
Streets	40,231
Culture and Recreation	456,145
Community Development	377
Total	\$ 876,998
Business-Type Activities:	
Hospital	\$ 44,767
Water	462,457
Wastewater	670,554
Sanitation	217,079
Total	\$ 1,394,857

6. Internal and Interfund Balances and Transfers

Internal and Interfund Balances:

The City's policy is to eliminate interfund receivables and payables between funds in the Statement of Net Position to ensure the fair presentation of account balances. Only residual balances due between governmental and business-type activities are reported as internal balances and then offset in the total column. The internal balances at June 30, 2023 are as follows:

Receivable Fund	Payable Fund	Amount	Nature of Interfund Balance
Public Safety	General Fund	\$ 9,290	Posting correction
Debt Service Fund	General Fund	4,265	Posting correction
Juvenile Fund	General Fund	3,291	Posting correction
BEDA	General Fund	75,000	Operating subsidy
BPWA	General Fund	7,007,080	Posting correction and to cover negative cash and related interfund activity
General fund	BPWA	8,162,587	To cover negative balance in pooled cash
BPWA	CDBG Fund	4,495	
Total		\$ 15,266,008	

Reconciliation to Fund Financial Statements:	Due From Other Funds	Due To Other Funds	Net Internal Balances
Governmental Funds	\$ 8,254,433	\$ 7,103,421	\$ 1,151,012
Proprietary Funds	7,011,575	8,162,587	(1,151,012)
Total	\$ 15,266,008	\$ 15,266,008	\$ -

Internal and Interfund Transfers:

The City's policy is to eliminate interfund transfers between funds in the Statement of Activities to ensure the fair presentation of account balances. Only the residual balances transferred between governmental and business-type activities are reported as internal transfers and then offset in the total column. Internal activities between funds and activities for the year ended June 30, 2023 were as follows:

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<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Nature of Interfund Transfer</u>
General Fund	BPWA	\$ 8,421,013	Operating subsidy / return of pledged sales tax
General Fund	Public Safety	117,722	Operating subsidy
Capital improvement fund	General Fund	39,000	Operating subsidy
BEDA	General Fund	75,000	Operating subsidy
BDA	General Fund	20,000	Operating subsidy
BPWA	General Fund	5,905,543	Pledged sales tax
		<u>\$ 14,578,278</u>	

<u>Reconciliation to fund financial statements:</u>	<u>Transfers to Other Funds</u>	<u>Transfers from Other Funds</u>	<u>Net Transfers</u>
Governmental Funds	\$ (6,157,265)	\$ 8,672,735	\$ 2,515,470
Enterprise Funds	(8,421,013)	5,905,543	(2,515,470)
Totals	<u>\$ (14,578,278)</u>	<u>\$ 14,578,278</u>	<u>\$ -</u>

<u>Reconciliation to Statement of Activities:</u>		
Net Transfers		\$ 2,515,470
Transfer of assets from Business-type activities to Governmental activities		1,496
Transfer of assets from Governmental Activities to Business Type Activities		(752,062)
Transfers - Internal Activity		<u>\$ 1,764,904</u>

7. Long-Term Debt

The City's long term debt consists of revenue bonds and notes and accrued compensated absences. For the year ended June 30, 2023, the City's long-term debt balances changed as follows:

Primary Government:

<u>Type of Debt</u>	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 6,030,000	\$ 15,000,000	\$ 430,000	\$ 20,600,000	\$ 430,000
General Obligation Bond Premium	126,461	652,343	28,113	750,691	-
Accrued Compensated Absences	740,859	-	12,596	728,263	72,827
Notes Payable - Direct borrowings	-	679,236	55,570	623,666	58,007
Total Governmental Activities	<u>\$ 6,897,320</u>	<u>\$ 16,331,579</u>	<u>\$ 526,279</u>	<u>\$ 22,702,620</u>	<u>\$ 560,834</u>
Plus: Total OPEB liability				1,074,922	-
Net pension liability				6,705,995	-
				<u>\$ 30,483,537</u>	<u>\$ 560,834</u>
Reconciliation to Statement of Net Position:					
Due within one year				560,834	
Due in more than one year				29,922,703	
				<u>\$ 30,483,537</u>	

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<u>Type of Debt</u>	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Notes Payable - Direct borrowings	\$ 8,002,319	\$ -	\$ 1,191,816	\$ 6,810,503	\$ 1,225,146
Revenue Bonds	400,000	-	400,000	-	-
Accrued Compensated Absences	167,513	-	41,460	126,053	12,605
Total Business-Type Activities	<u>\$ 8,569,832</u>	<u>\$ -</u>	<u>\$ 1,633,276</u>	<u>\$ 6,936,556</u>	<u>\$ 1,237,751</u>
Plus: Total OPEB liability				254,072	-
Net pension liability				299,635	-
Refundable deposits				758,333	75,842
				<u>\$ 8,248,596</u>	<u>\$ 1,313,593</u>
Reconciliation to Statement of Net Position:					
Due within one year				\$ 1,313,593	
Due in more than one year				<u>6,935,003</u>	
				<u>\$ 8,248,596</u>	

Governmental activities long-term debt payable from property tax levies or other governmental revenues includes the following:

General Obligation Bonds Payable –

2016 General Obligation Bond for \$8,180,000 with interest from 2.00% to 2.75% Debt service payments are due semi-annually through June 2036. Proceeds were used to construct, equip, and furnish the Bethany Library. Bonds are secured with ad valorem taxes.	\$5,600,000
2022A General Obligation Bond for \$10,500,000 with interest at 4.125% Debt service payments are due semi-annually through December 2042. Proceeds are being used to construct streets, recreational facilities, and public safety buildings. Bonds are secured with ad valorem taxes.	\$10,500,000
2022B General Obligation Bond for \$4,500,000 with interest at 4.125% Debt service payments are due semi-annually through December 2042. Proceeds are being used to construct economic and community development projects and new storm drainage facilities. Bonds are secured with ad valorem taxes.	<u>\$4,500,000</u>
Total General Obligation Bonds Payable	<u>\$20,600,000</u>

Notes Payable (direct borrowings)

Pierce Financial note payable for \$679,236 with interest at 4.30% for purchase of a fire truck. Debt service payments are due annually through June 2032. Note is secured by the fire truck as collateral.	<u>\$623,666</u>
Total Notes Payable (direct borrowings) –	<u>\$623,666</u>

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Business-type activities long-term debt payable from net revenues generated by water and wastewater revenue and taxes pledged to the City's business-type activities include the following:

Notes Payable (direct borrowings) –

Oklahoma Water Resources Board:

Series 2008 CWSRF Note for \$5,140,000 with interest at 3.1%;

Debt service payments are due semi-annually through March 2029.

Note is secured by the revenues of the Bethany Public Works Authority and pledged sales tax. Proceeds used for capital improvements related to water. In the event of default on the OWRB loan, the lender may: 1) file suit for specific performance of covenants contained in the agreement; 2) accelerate maturity; 3) gain control of operations through temporary trustees; or 4) file suit to enforce or enjoin action in action of parties under provisions of the indenture; security agreement or lease agreement.

\$1,835,503

Series 2013 Sales Tax and Utility System Revenue Note for \$9,665,000 with interest rate of 2.86%. Debt service payments are due semi-annually through April 2028. Secured by revenue of the Public Works Authority and pledged sales tax. In the event of default on the loan, the lender may: 1) file suit for specific performance of covenants contained in the agreement; 2) accelerate maturity; 3) gain control of operations through temporary trustees; or 4) file suit to enforce or enjoin action in action of parties under provisions of the indenture; security agreement or lease agreement.

\$4,975,000

Total Notes Payable (direct borrowings)

\$6,810,503

Long-term debt service requirements to maturity are as follows:

Governmental Activities				
<u>Year Ending June 30.</u>	<u>General Obligation Bonds Payable</u>		<u>Notes Payable - Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 430,000	\$ 1,112,069	\$ 58,007	\$ 25,683
2025	980,000	763,438	60,551	23,139
2026	1,230,000	727,838	63,207	20,484
2027	1,230,000	683,238	65,979	17,712
2028	1,230,000	634,638	68,873	14,818
2029-2033	6,150,000	2,440,963	307,050	27,711
2034-2038	5,300,000	1,291,013	-	-
2039-2043	4,050,000	417,281	-	-
Total	<u>\$ 20,600,000</u>	<u>\$ 8,070,475</u>	<u>\$ 623,666</u>	<u>\$ 129,547</u>

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Business-Type Activities		
Year Ending June 30,	Notes Payable - Direct Borrowings	
	Principal	Interest
2024	\$ 1,225,146	\$ 180,581
2025	1,264,056	144,691
2026	1,303,090	107,794
2027	1,345,042	67,121
2028	1,387,212	25,342
2029	285,957	1,013
Total	\$ 6,810,503	\$ 526,542

Pledge of Future Revenues

Utility Net Revenues and Sales Tax Pledge - The City and Public Works Authority have pledged water of the water and wastewater systems and 3.00 cents sales tax to repay the OWRB Series 2008, promissory notes payable and the 2013 Sales Tax and Utility Revenue Bond. Proceeds from the notes provided financing for capital assets. The notes are payable from net utility revenues and are payable through 2029 and 2028, respectively. The 3.00 cents sales tax is pledged to pay the debt service on the bonds and the three cents is sent back to the general fund if not needed for debt service. The total principal and interest payable for the remainder of the life of these notes is \$7,337,044. Net water revenues and sales tax received in the current year were \$3,950,395. Debt service payments of \$1,803,535 for the current fiscal year were 45.65% of pledged net utility revenues and sales tax.

8. Net Position and Fund Balances

Government-wide net position is displayed in three components:

- a. *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.
- b. *Restricted net position* - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* - All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

At June 30, 2023 net position restricted by enabling legislation totaled \$7,917,103.

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Fund Balance:

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:

- a. Nonspendable – includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- b. Restricted – consists of fund balance with constraints placed on the use of resources either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) laws through constitutional provisions or enabling legislation.
- c. Committed – included amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city’s highest level of decision-making authority. The City’s highest level of decision-making authority is made by ordinance.
- d. Assigned – includes amounts that are constrained by the city’s intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action or management decision (city manager) when the city council has delegated that authority. Assignments for revenues in other governmental funds are made through budgetary process.
- e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the General Fund.

The City’s policy for the use of fund balance amounts require that committed amounts would be reduced first followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Restatements

	Business-type Activities: Fund Level / Government Wide
Statement of Activities:	
Beginning net position as previously reported	\$38,813,119
Implementation of GASB Statement 94, Public-private and public-public partnerships and availability payment arrangements	(1,852,016)
Beginning net position, restated	\$36,961,103

In the prior fiscal year, the city’s PPP arrangement was considered a lease under the accounting standard GASB 87. Due to the implementation of GASB 94 in fiscal year 2023, the GASB 87 lease receivable, deferred inflows, and related assets were reconsidered under GASB 94. The change is reported as a restatement of beginning net position.

The following table shows the fund balance classifications as shown on the Governmental Funds Balance Sheet:

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	General Fund	Federal Grants Fund	2022A GO Bonds	Capital Improvement Fund	Other Governmental Funds	Total
Fund Balance:						
Restricted For:						
Police operations	\$ -	\$ -	\$ -	\$ -	\$ 616,535	\$ 616,535
General obligation debt service	-	-	10,460,586	-	5,955,245	16,415,831
Capital improvements	-	-	-	759,915	-	759,915
Emergency Services	372,824	-	-	-	-	372,824
Stormwater management	1,467,892	-	-	-	-	1,467,892
Economic development	-	-	-	-	547,052	547,052
Cemetery improvements	-	-	-	-	101,340	101,340
Sub-total restricted	<u>1,840,716</u>	<u>-</u>	<u>10,460,586</u>	<u>759,915</u>	<u>7,220,172</u>	<u>20,281,389</u>
Assigned for:						
Capital improvements	-	-	-	-	48,333	48,333
Stabilization reserve	3,932,838	-	-	-	-	3,932,838
Supplement next year's budget	448,936	-	-	-	-	448,936
Sub-total assigned	<u>4,381,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,333</u>	<u>4,430,107</u>
Unassigned (deficit):	7,705	(397,106)	-	-	(4,495)	(393,896)
TOTAL FUND BALANCE	<u>\$ 6,230,195</u>	<u>\$ (397,106)</u>	<u>\$ 10,460,586</u>	<u>\$ 759,915</u>	<u>\$ 7,264,010</u>	<u>\$ 24,317,600</u>

9. Revenues

Program Revenues:

Program revenues within the statement of activities that are derived directly from each activity or from parties outside of the City's taxpayers are reported as program revenues. The City has the following program revenues in each activity:

- Public Safety – Fire, Police, Emergency Management, E911 fees and operating capital grants
- Public Works and Streets – commercial vehicle and gasoline excise tax shared by the State and stormwater compliance fees
- Culture and recreation – pool fees, library fees, recreation fees operating and capital grants
- General Government – fines and forfeitures, cemetery revenue, animal shelter, and operating grants
- Community Development – license and permits
- Economic Development – operating grants

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

Sales Tax Revenue:

Sales tax revenue represents a 4.00 cents tax on each dollar of taxable sales of which is collected by the Oklahoma Tax Commission and remitted to the City. The sales tax is deposited 3.00 cents in the general fund and 1.00 cents in the Capital Improvement Fund. The entire sales tax initially reported in the General Fund is then transferred to the BPWA per the bond indenture pledge then transferred back to the general fund. The 1.00 cents are legally restricted for capital improvement purposes by a vote of the citizens.

Property Tax Revenue:

In accordance with state law, a municipality may only levy a property tax to retire general obligation debt approved by the voters and to pay judgments rendered against the City. The City's property taxes are billed and collected by the County and remitted to the City. 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, 2023, the City's net assessed valuation of taxable property was \$118,417,413. The taxes levied by the City per \$1,000 of net assessed valuation for the year ended June 30, 2023 was \$4.59.

10. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health and life; and natural disasters. The City manages these various risks of loss as follows:

- General Liability – Covered through purchased insurance
- Physical Property – Covered through purchased insurance.
- Workers' Compensation – covered through purchased commercial insurance.
- Employee's Group Medical –Covered through purchased commercial insurance
- Unemployment – covered through purchased commercial insurance.

Management believes the insurance coverage listed above is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past two fiscal years.

11. Retirement Plan Participation

The City of Bethany participates in three defined benefit pension plans, a City Manager defined contribution plan, and an IRS 457 deferred compensation plan:

- Oklahoma Municipal Retirement Plan (OkMRF) – agent multi-employer
- Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan
- Oklahoma Fire Pension and Retirement System (OFPRS) – a statewide cost-sharing plan

Summary of Deferred Outflows, Inflows and Net Pension Liability (Asset) by plan:

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	Governmental	Business Type	Total
Deferred Outflows:			
Police Pension	\$ 879,175	\$ -	\$ 879,175
Fire Pension	1,856,501	-	1,856,501
OkMRF	1,773,829	1,013,686	2,787,515
Total	<u>\$ 4,509,505</u>	<u>\$ 1,013,686</u>	<u>\$ 5,523,191</u>
Deferred Inflows:			
Police Pension	\$ 49,854	\$ -	\$ 49,854
Fire Pension	326,367	-	326,367
OkMRF	684,995	396,458	1,081,453
Total	<u>\$ 1,061,216</u>	<u>\$ 396,458</u>	<u>\$ 1,457,674</u>
Net Pension Liability:			
Fire Pension	6,176,740	-	6,176,740
OkMRF	529,255	299,635	828,890
Total	<u>\$ 6,705,995</u>	<u>\$ 299,635</u>	<u>\$ 7,005,630</u>
Net Pension Asset:			
Police Pension	\$ 413,544	\$ -	\$ 413,544
Total	<u>\$ 413,544</u>	<u>\$ -</u>	<u>\$ 413,544</u>
Pension Expense (benefit):			
Police Pension	\$ 101,660	\$ -	\$ 101,660
Fire Pension	871,119	-	871,119
OkMRF	(142,168)	(80,488)	(222,656)
Total	<u>\$ 830,611</u>	<u>\$ (80,488)</u>	<u>\$ 750,123</u>

Oklahoma Municipal Retirement Plan (OkMRF) – Defined Benefit Plan

A. 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.

B. 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.

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C. Eligibility Factors and Benefit Provisions

<u>Provision</u>	<u>As of 07/01/22 OkMRF Plan</u>
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, split COLA, hybrid -Early retirement at age 55 with 10 years of service -Disability retirement upon disability with 10 years of 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:	
Normal Retirement	-3.0% of final average salary multiplied by credited years of service
Early Retirement	-Actuarially reduced benefit based upon age, final average salary, and years of service at termination
Disability Retirement	-Same as normal retirement
Death Benefit	-50% of employees accrued benefit, but terminates upon spouse re-marriage
Prior to 10 Years Service	-No benefits
f. Benefit Authorization	-Benefits are established and amended by City Council adoption of an ordinance in accordance with O.S. Title, 11, Section 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.

D. Employees Covered by Benefit Terms

Active Employees	70
Deferred Vested Former Employees	9
Retirees or Retiree Beneficiaries	<u>49</u>
Total	<u>128</u>

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E. 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 8.39% of covered payroll as of July 1, 2022. For the year ended June 30, 2023, the City recognized \$321,732 of employer contributions to the plan which is above the actuarially determined amount by \$24,181 based on covered payroll of \$3,538,629. Employees contribute 4.60% to the plan in accordance with the plan provisions adopted by the City Council. Employee contributions for fiscal 2023 were \$215,384.

F. Actuarial Assumptions

Date of Last Actuarial Valuation	-July 1, 2022
a. Actuarial cost method	-Entry age normal
b. Rate of Return on Investments and Discount Rate	-7.50%
c. Projected Salary Increase	-Varies between 7.50% and 4.50% based on age
d. Post Retirement cost-of-Living Increase	-None
e. Inflation Rate	-2.75%
f. Mortality Table	-PubG-2010 with projected mortality improvement
g. Percent of married employees	-100%
h. Spouse age difference	-3 years (female spouses younger)
i. Turnover	-Select and ultimate rates -Ultimate rates are age-related as shown -Additional rates per thousand are added during the first 5 years: Year 1: 225 Year 2: 140 Year 3: 100 Year 4: 70 Year 5: 40
j. Date of last experience study	-September 2012 for fiscal years 2007 thru 2011

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G. Discount Rate –

The discount rate used to value benefits was the long-term expected rate of return on plan investments of 7.50% 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 (2.75%). 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, 2022 are summarized in the following table:

	Target Allocation	Real Return	Weighted Return
Large cap stocks S&P 500	25%	5.80%	1.45%
Small/mid cap stocks Russell 2500	10%	6.40%	0.64%
Long/short equity MSCI ACWI	10%	5.00%	0.50%
International stocks MSCI EAFE	20%	6.20%	1.24%
Fixed income bonds Barclay's Capital Aggregate	30%	2.30%	0.69%
Real estate NCREIF	5%	4.60%	0.23%
Cash equivalents 3 month Treasury	0%	0.00%	0.00%
TOTAL	100%		
Average Real Return			4.75%
Inflation			2.75%
Long-term expected return			7.50%

H. Changes in Net Pension Liability (Asset) – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2022 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, 2022 and the City's report ending date of June 30, 2023, that would have had a significant impact on the net pension liability (asset).

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The following table reports the components of changes in net pension liability (asset):

	SCHEDULE OF CHANGES IN NET PENSION LIABILITY		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances Beginning of Year	\$ 30,305,665	\$ 34,092,190	\$ (3,786,525)
Changes for the Year:			
Service cost	444,741	-	444,741
Interest expense	2,200,425	-	2,200,425
Benefit changes	-	-	-
Experience losses (gains) - (amortized over avg remain service period of actives & inactive)	(426,420)	-	(426,420)
Changes of assumptions	(1,225,833)	-	(1,225,833)
Contributions-- City	-	317,425	(317,425)
Contributions-- Members	-	215,385	(215,385)
Net investment income (loss)	-	(4,097,539)	4,097,539
Benefits paid, including refunds of employee contributions	(1,968,930)	(1,968,930)	-
Plan administrative expenses	-	(57,773)	57,773
Net Changes	<u>(976,017)</u>	<u>(5,591,432)</u>	<u>4,615,415</u>
Balances End of Year	<u>\$ 29,329,648</u>	<u>\$ 28,500,758</u>	<u>\$ 828,890</u>

Sensitivity of the net pension liability (asset) to changes in the discount rate. The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.50 percent, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (6.50 percent) or one percentage-point higher (8.50 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Net Pension Liability (Asset)	\$ 3,642,309	\$ 828,890	\$ (1,573,161)

The City reported (\$226,656) in pension expense (benefit) for the year ended June 30, 2023. At June 30, 2023, 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
Differences between expected and actual experience	\$ 12,588	\$ 314,309
Changes of assumptions	29,721	737,453
Net difference between projected and actual earnings on pension plan investments	2,386,639	-
Changes in proportion and differences between City contributions and proportionate share of contributions	14,668	14,668
City contributions during measurement date	22,167	15,023
City contributions subsequent to the measurement date	321,732	-
Total	<u>\$ 2,787,515</u>	<u>\$ 1,081,453</u>

The \$321,732 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction (addition) of the net pension liability (asset) in the year ended June 30, 2024. Any other amounts reported

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as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2024	\$	(226,552)
2025		69,539
2026		221,456
2027		1,319,887
	<u>\$</u>	<u>1,384,330</u>

Oklahoma Firefighter’s Pension – Statewide Cost Sharing Plan

Plan description - The City of Bethany, as the employer, participates in the Firefighters Pension & Retirement—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/fprs

Summary 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 Oklahoma Firefighters Pension & Retirement System (FPRS) and additions to/deductions from FPRS’s fiduciary net position have been determined on the same basis as they are reported by FPRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefits provided - FPRS provides defined retirement benefits based on members’ final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon death of eligible members. The Plan’s benefits are established and amended by Oklahoma statute. Retirement provisions are as follows:

Normal Retirement:

- **Hired Prior to November 1, 2013**
Normal retirement is attained upon completing 20 years of service. The normal retirement benefit is equal to 50% of the member’s final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month.
- **Hired After November 1, 2013**
Normal retirement is attained upon completing 22 years of service. The normal retirement benefit is equal to 55% of the member’s final average compensation. Final average compensation is defined as the monthly average of the highest 30 consecutive months of the last 60 months of participating service. Also participants must be age 50 to begin receiving benefits. For volunteer firefighters, the monthly pension benefit for normal retirement is \$165.66 per month.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly

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compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in the line of duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per year of service, with a maximum of 30 years of service. For disabilities not in the line of duty, the benefit is limited to only those with less than 20 years of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-the-line-of-duty disability is also limited to only those with less than 20 years of service and is \$7.53 per year of service. For volunteer firefighters, the in-the-line-of-duty pension is \$150.60 with less than 20 years of service or \$7.53 per year of service, with a maximum of 30 years.

A \$5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The \$5,000 death benefit does not apply to members electing the vested benefit-

Contributions - The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were \$228,063. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$539,826 that is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$483,858. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the City reported a liability of \$6,176,740 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2022. Based upon this information, the City's proportion was .4723%. For the year ended June 30, 2023, the City recognized pension expense of \$871,119.

At June 30, 2023, 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
Differences between expected and actual experience	\$ 792,927	\$ 31,182
Changes of assumptions	-	39,382
Net difference between projected and actual earnings on pension plan investments	717,804	-
Changes in proportion and differences between City contributions and proportionate share of contributions	112,771	255,486
City contributions during the measurement date	4,936	317
City contributions subsequent to the measurement date	228,063	-
Total	\$ 1,856,501	\$ 326,367

The \$22,803 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

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subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2024	\$	350,754
2025		267,706
2026		45,502
2027		638,109
Total	\$	1,302,071

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	2.75% to 10.5% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the Pub-2010 Public Safety Table, with adjustments for generational mortality improvement using scale MP-2018 for healthy lives and no mortality improvement for disabled lives. The actuarial assumptions used in the July 1, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2013, to June 30, 2018.

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. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022, are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	3.62%
Domestic equity	47%	5.66%
International equity	15%	8.34%
Real estate	10%	7.64%
Other assets	8%	5.08%

Discount Rate-The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members 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 the State of Oklahoma will continue contributing 36% of the insurance premium, as established by statute. Based on these assumptions, the pension 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate-The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net

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pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.5%) or one percentage-point higher (8.5%) than the current rate:

	Decrease 6.50%	Discount Rate 7.50%	Increase 8.50%
Employers' net pension liability	\$ 7,959,212	\$ 6,176,740	\$ 4,685,798

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the FPRS; which can be located at www.ok.gov/fprs.

Oklahoma Police Pension – Statewide Cost Sharing Plan

Plan description - The City of Bethany, as the employer, participates in the Oklahoma Police Pension and Retirement Plan—a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS.

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 Oklahoma Police Pension & Retirement System (OPPRS) and additions to/deductions from OPPRS's fiduciary net position have been determined on the same basis as they are reported by OPPRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefits provided - OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later. Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered.

Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

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Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

Contributions - The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$243,484. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$229,527. This is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$205,493. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the City reported an asset of \$413,544 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2022, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2022. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2022. Based upon this information, the City's proportion was .5157%

For the year ended June 30, 2023, the City recognized pension expense of 101,660. At June 30, 2023, 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
Differences between expected and actual experience	\$ 202,848	\$ 45,046
Changes of assumptions	14,397	-
Net difference between projected and actual earnings on pension plan investments	403,535	-
Changes in proportion and differences between City contributions and proportionate share of contributions	8,669	4,494
City contributions during the measurement date	6,242	314
City contributions subsequent to the measurement date	243,484	-
Total	<u>\$ 879,175</u>	<u>\$ 49,854</u>

The \$243,484 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction (addition) of the net pension liability (asset) in the year ended June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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Year ended June 30:

	2024	\$	133,115
	2025		37,421
	2026		(108,607)
	2027		497,308
	2028		26,600
	Total	\$	585,837

Actuarial Assumptions-The total pension liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions, applied to all prior periods included in the measurement:

- Inflation: 2.75%
- Salary increases: 3.5% to 12% average, including inflation
- Investment rate of return: 7.5% net of pension plan investment expense
- Cost-of-living adjustments: Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).
- Mortality rates:
 - Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA.
 - Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA.
 - Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2012, to June 30, 2017.

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. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2022, are summarized in the following table:

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<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	3.34%
Domestic equity	4.69%
International equity	8.34%
Real estate	7.64%
Private equity	9.66%

The current allocation policy is that approximately 65% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 20% 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 asset was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members 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 the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension asset.

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

	<u>Decrease 6.50%</u>	<u>Discount Rate 7.50%</u>	<u>Increase 8.50%</u>
Employers' net pension liability (asset)	\$ 1,198,161	\$ (413,544)	\$ (1,755,830)

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS; which can be located at www.ok.gov/OPPRS.

City of Bethany 457 Deferred Compensation Plan (DC Plan)

Oklahoma Municipal Retirement Fund Defined Contribution City Manager Plan – Effective January 1, 2017, the city offers a defined contribution plan to the city manager administered by OkMRF. The Plan is administered by JP Morgan Chase Bank of Oklahoma City, Oklahoma. Separate audited GAAP basis financial statements are not available. OkMRF operations are supervised by a nine-member Board of Trustees elected by the participating municipalities. The authority to establish and amend the provisions of the Plan rests with the City Commission. Benefits depend solely on amounts contributed to the plan plus investment earnings.

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Under the plan the employer contributed 3% of compensation through December 2017 and 4% for January through June 2018 and continuing on through June 2023. Employees may voluntarily contribute to the plan. Employees are 100% vested in the plan. During the year ended June 30, 2023, employees contributed \$5,903 and the employer contributed \$8,553.

ICMA Retirement Deferred Compensation Plan (the ICMA Plan) – The City of Bethany makes available to all full-time employees a Section 457 deferred compensation (DC) plans. The DC plan was created in accordance with Section 457 of the *Internal Revenue Code*, and permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to the employee until retirement, termination, death, or unforeseeable emergency. Separate audited financial statements are not available.

Funding Policy – Plan participants may contribute up to \$18,500 of eligible compensation per year. During the year ended June 30, 2023, employees contributed \$120,258 and the employer contributed \$0 to the Plan.

12. Postemployment Healthcare Plan

Plan Description. The City sponsors Medical and prescription drug coverage to qualifying retirees and their dependents who elect to make the required contributions. Coverage is provided through fully-insured arrangements that collectively operate as a substantive single-employer defined benefit plan. A substantive plan is one in which the plan terms are understood by the employer and the plan members. This understanding is based on communication between the employer and the plan member and historical pattern of practice with regard to the sharing of benefit costs. Qualifying retirees are those employees who are eligible for immediate disability or retirement benefits under the Oklahoma Police Pension and Retirement System, Oklahoma Firefighter’s Pension and Retirement System, or the City of Bethany Retirement Plan. Retirees may continue coverage with the City by paying the carrier premium rate. Coverage is available for each of the lifetimes of retirees and their spouses. Authority to establish and amend benefit provisions rest with the City Council. Retirees may continue coverage with the City by paying the premium rate. Benefits are paid from general operating assets of the City.

Benefits provided - The Plan covers all current retirees of the City who elected postretirement medical coverage through the City Health Plan and future retired employees of the City health plan. In accordance with administrative policy, the benefit levels are the same as those afforded to active employees; this creates an implicit rate subsidy. The benefits offered by the City to retirees include health and prescription drug benefits. The retiree can retain coverage with the City by making an election within 30 days of termination, if having at least 10 years of creditable service with the City, and are at least 55 years old at the time of termination. Police and firefighters must retire under the statewide retirement system and have 20 years of credited service. Coverage stops at age 65 for the retiree and spouse.

The amount of benefit payments during fiscal year June 30, 2023 were \$60,362.

Employees Covered by Benefit Terms

Active Employees	120
Inactive or beneficiaries receiving benefits	<u>16</u>
Total	<u>136</u>

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Total OPEB Liability – The total OPEB liability was determined based on an actuarial valuation performed as of June 30, 2022.

Actuarial Assumptions– The City’s total OPEB liability was determined based on an actuarial valuation prepared as of June 30, 2022, using the following actuarial assumptions:

- Actuarial cost method – Entry Age
- Discount rate – 4.09% based on the yield for 20-year municipal bonds on the measurement date
- Retirement age – Civilians – 55 with 10 years of service; Police and Fire 20 years of service
- Medical trend rates –

2025	5.86%
2030	5.01%
2035	4.97%
2040	4.81%
2045	4.70%
2050	4.64%
2060	4.54%
2065	4.50%

Changes in Total OPEB Liability –

	Total OPEB Liability
Balances at Beginning of Year	\$ 1,731,994
Changes for the Year:	
Service cost	108,293
Interest expense	39,750
Change in assumptions	(160,888)
Difference between expected and actual experience	(340,957)
Benefits paid	(49,198)
Net Changes	(403,000)
Balances End of Year	\$ 1,328,994

OPEB liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the City recognized OPEB expenses of \$38,338. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 50,002	\$ 284,847
Changes of assumptions	175,214	430,899
Net difference between projected and actual earnings on OPEB plan investments	-	-
Change in proportion	248,893	248,893
City Contributions during the measurement date	2,203	12,072
City Contributions subsequent to the measurement date	60,361	-
Total	\$ 536,673	\$ 976,711

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Year Ended June 30:		
2024	\$	(99,101)
2025		(87,861)
2026		(78,938)
2027		(48,007)
2028		(62,233)
Thereafter		(124,259)
	\$	<u>(500,399)</u>

Sensitivity of the City's total OPEB liability to changes in the discount rate- The following presents the City's total OPEB liability, as well as what the City's proportionate share of the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower (3.09 percent) or one percentage point higher (5.09 percent) than the current discount rate:

	1% Decrease 3.09%	Discount Rate 4.09%	1% Increase 5.09%
Employers' total OPEB liability	\$ 1,462,169	\$ 1,328,994	\$ 1,211,424

Sensitivity of the City's total OPEB liability to changes in the healthcare cost trend rates - The following presents the City's total OPEB liability, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are approximately one percentage-point lower (4.96 percent decreasing to 2.94 percent) or approximately one percentage point higher (6.96 percent decreasing to 4.94 percent) than the current healthcare cost trend rates:

	1% Decrease 4.96% Grading to 2.94%	5.96% Grading to 3.94%	1% Increase 6.96% Grading to 4.94%
Employers' total OPEB liability	\$ 1,225,368	\$ 1,328,994	\$ 1,450,615

13. Commitments, contingencies, and subsequent events

Litigation

The City is a party to various legal proceedings which normally occur in the course of governmental operations. The financial statements do not include accruals or provisions for loss contingencies that may result from these proceedings. State statutes provide for the levy of an ad valorem tax over a three-year period by a City Sinking Fund for the payment of any court assessed judgment rendered against the City. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State statute relating to judgments, the City feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the City.

Grant Programs

The City of Bethany participates in various federal or state grant/loan programs from year to year. In 2023, the City's involvement in federal and state award programs is relatively material. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. The City has not been notified of any

noncompliance with federal or state award requirements. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Improvement Districts

In April 2019, the City created two Improvement Districts under the Local Development Act. The districts include the areas around Northwest 23rd Street and the undeveloped area north of Northwest 39th Expressway and east of the Lake Hefner Canal and scattered redevelopment along Northwest 39th Expressway. The districts will provide needed public improvement to stimulate private development within the areas. The projects will be financed from a combination of public and private sources, including apportionment of ad valorem and sales tax increments.

Opioid Settlement Funds

In June 2022, drug manufacturer distributors reached a \$308 billion-dollar nationwide settlement related to opioid lawsuit(s). These funds will be disbursed to each litigating party over an 18-year period according to an allocation agreement reached with all participating states.

Oklahoma's Memorandum of Agreement (MOA) between the state and local governments for the settlement funds allocates the funds as follows:

- 25% of Net Opioid Funds to Litigating Political Subdivisions (10% of this allocation to establish an appeal fund)
- 75% to the State of Oklahoma

The City as a litigating party received \$19,053 as part of this settlement in fiscal year 2023. All funds are to be used for opioid abatement and remediation activities. Funds are restricted until expended. No funds have been expended as of June 30th, 2023.

14. Tax Abatements

The City enters into sales tax rebate agreements with a local business as allowed in the Oklahoma State Constitution, Article 10, Section 14. Under this law, the City may establish economic development programs and provide sales tax increments for development as part of its economic development plan.

The sales tax rebate program allows a retail store business or developer to receive rebated sales tax in an amount up to the amount of sales tax collected on a specific retailer. To be eligible for this program, the project area should be occupied by occupants operating a retail store of requisite quality which are either existing businesses or new businesses. The sales tax rebate period varies with each agreement and there are no provisions for recapture.

Due to confidentiality laws in Oklahoma statutes Title 68, Section 1354.11, the amounts of sales taxes rebated will not be disclosed. The following businesses had rebate agreements with the City as of June 30, 2023:

- A local convenience store received rebated sales tax during 2023. The agreement is for seven years and will not extend beyond June 30, 2029. The rebate is calculated by remitting 62% of the reported sales tax generated by the store for the first three years of the agreement. For the next three years of the agreement, the store will receive 52% of the reported sales tax generated by the store.

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REQUIRED SUPPLEMENTARY INFORMATION

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Budgetary Comparison Schedules (Budgetary Basis) – Year Ended June 30, 2023

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	(Budget basis)	Positive (Negative)
Beginning Budgetary Fund Balance:	\$ 4,302,430	\$ 4,302,430	\$ 6,205,045	\$ 1,902,615
Resources (Inflows):				
Taxes	7,040,083	7,040,083	7,218,415	178,332
Intergovernmental	299,984	356,930	369,008	12,078
Fees, licenses and permits	108,911	108,911	128,338	19,427
Charges for services	632,339	632,339	662,799	30,460
Fines and forfeitures	750,000	750,000	904,956	154,956
Interest earned	1,625	1,625	26,146	24,521
Miscellaneous	160,682	175,299	391,013	215,714
Total Resources (Inflows)	<u>8,993,624</u>	<u>9,065,187</u>	<u>9,700,676</u>	<u>635,489</u>
Amounts available for appropriation	<u>13,296,054</u>	<u>13,367,617</u>	<u>15,905,721</u>	<u>2,538,104</u>
Charges to Appropriations (Outflows):				
General Government				
Management	873,188	763,548	1,005,030	(241,482)
Finance	393,240	400,537	398,432	2,105
Municipal court	612,106	624,963	581,130	43,833
Engineering	233,097	112,068	121,575	(9,507)
Community Development	566,766	575,722	560,236	15,486
Public Safety				
Police	4,274,341	4,711,439	4,787,443	(76,004)
Fire	2,750,303	2,826,149	3,326,870	(500,721)
Public Works and Streets				
Administration	158,708	161,630	151,619	10,011
Streets	814,797	807,452	709,905	97,547
Maintenance	88,639	106,222	94,577	11,645
Culture and Recreation				
Parks	598,042	594,654	440,408	154,246
Contingency	250,000	36,000	-	36,000
Total Charges to Appropriations	<u>11,613,227</u>	<u>11,720,384</u>	<u>12,177,225</u>	<u>(456,841)</u>
Other financing sources (uses)				
Transfers from other funds	3,607,650	2,879,249	8,538,735	5,659,486
Transfers to other funds	(993,547)	(1,050,184)	(6,039,543)	(4,989,359)
Total other financing sources (uses)	<u>2,614,103</u>	<u>1,829,065</u>	<u>2,499,192</u>	<u>670,127</u>
Ending Budgetary Fund Balance	<u>\$ 4,296,930</u>	<u>\$ 3,476,298</u>	<u>\$ 6,227,688</u>	<u>\$ 2,751,390</u>

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	Federal Grants Fund			
	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budget basis)	Final Budget Positive (Negative)
Beginning Budgetary Fund Balance:	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Interest earned	-	-	-	-
Miscellaneous	-	-	1,103	1,103
Total Resources (Inflows)	-	-	1,103	1,103
Amounts available for appropriation	-	-	1,103	1,103
Charges to Appropriations (Outflows):				
Capital Outlay	1,726,000	1,726,000	398,209	1,327,791
Total Charges to Appropriations	1,726,000	1,726,000	398,209	1,327,791
Other financing sources (uses)				
Transfers from other funds	418,000	418,000	-	(418,000)
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	418,000	418,000	-	(418,000)
Ending Budgetary Fund Balance	\$ (1,308,000)	\$ (1,308,000)	\$ (397,106)	\$ 910,894

Schedule of Footnotes to Budgetary Comparison:

1. The budgetary comparison schedules and budgetary fund balance amounts are reported on a non-GAAP basis that report revenues on a cash basis, and expenditures in the period the invoice is received, except for payroll expenditures that are recorded when paid. In addition, obligations that are required to be funded from ending budgetary fund balances are subtracted from total ending budgetary fund balances to arrive at the unassigned budgetary fund balance. This presentation of unassigned fund balances on a budgetary basis is used to demonstrate compliance with Article 10, § 26 of the Oklahoma State Constitution.

2. The legal level of appropriation control is the department level within a fund. Transfers of appropriation within a fund require the approval of the City Manager. All supplemental appropriations require the approval of the City Council. Supplemental appropriations must be filed with the Office of the State Auditor and Inspector. During the fiscal year ended June 30, 2023 the City had expenditures exceeding appropriation in the General Fund Transfers by \$4,989,359.

3. The budgetary basis differs from the modified accrual (GAAP) basis as shown in the schedule below:

	Fund Balance July 1, 2022	Net Change in Fund Balance	Fund Balance June 30, 2023
Budget to GAAP Reconciliation:			
Fund Balance - GAAP Basis	\$5,438,181	\$792,014	\$6,230,195
Increases (Decreases):			
Revenues:			
Accounts receivable	(3,863,372)	578,384	(3,284,988)
State on behalf pension payments	(686,846)	(82,237)	(769,083)
Combining accounts	(7,416)	(289)	(7,705)
Expenditures:			
Accrued payroll	93,407	53,624	147,031
Other expenditures	4,544,245	(1,401,090)	3,143,155
State on behalf pension payments	686,846	82,237	769,083
Fund Balance - Budgetary Basis	<u>\$6,205,045</u>	<u>\$22,643</u>	<u>\$6,227,688</u>

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Pension Information

Schedules of Required Supplementary Information

**SCHEDULE OF THE CITY OF BETHANY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years***

	2017	2018	2019	2020	2021	2022	2023
City's proportion of the net pension liability	0.4666469%	0.4746469%	0.5068200%	0.4774980%	0.4991460%	0.4869520%	0.4723241%
City's proportionate share of the net pension liability	\$ 5,701,081	\$ 5,969,747	\$ 5,704,991	\$ 5,045,569	\$ 6,149,052	\$ 3,206,901	\$ 6,176,740
City's covered-employee payroll	\$ 1,305,306	\$ 1,330,221	\$ 1,503,888	\$ 1,476,625	\$ 1,656,853	\$ 1,581,704	\$ 1,563,053
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	437%	449%	379%	342%	371%	203%	395%
Plan fiduciary net position as a percentage of the total pension liability	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%	69.49%

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

Notes to Schedule:

Only the previous seven fiscal years are presented because 10-year data is not yet available.

**SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years***

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Statutorily required contribution	\$ 179,255	\$ 182,743	\$ 186,251	\$ 210,544	\$ 206,728	\$ 232,244	\$ 221,576	\$ 218,873	\$ 228,063
Contributions in relation to the statutorily required contribution	179,255	182,743	186,251	210,544	206,728	232,244	221,576	218,873	228,063
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 1,280,394	\$ 1,305,306	\$ 1,330,221	\$ 1,503,888	\$ 1,476,625	\$ 1,656,853	\$ 1,581,704	\$ 1,563,053	\$ 1,629,015
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.02%	14.01%	14.00%	14.00%

Notes to Schedule:

*Only the previous nine fiscal years are presented because 10-year data is not yet available.

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**Schedules of Required Supplementary Information
SCHEDULE OF THE CITY OF BETHANY PORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years***

	2017	2018	2019	2020	2021	2022	2023
City's proportion of the net pension liability (asset)	0.5536%	0.5509%	0.5869%	0.5576%	0.5740%	0.5182%	0.5157%
City's proportionate share of the net pension liability (asset)	\$ 847,805	\$ 42,373	\$ (279,584)	\$ (35,598)	\$ 659,211	\$ (2,485,965)	\$ (413,544)
City's covered-employee payroll	\$ 1,591,163	\$ 1,642,700	\$ 1,790,307	\$ 1,813,284	\$ 1,993,346	\$ 1,901,208	\$ 1,748,640
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	53.28%	2.58%	-15.62%	-1.96%	33.07%	-130.76%	-23.65%
Plan fiduciary net position as a percentage of the total pension liability	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%	102.74%

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

Notes to Schedule:

Only the previous seven fiscal years are presented because 10-year data is not yet available.

**SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years***

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Statutorily required contribution	\$ 195,488	\$ 206,851	\$ 213,551	\$ 232,740	\$ 235,728	\$ 259,305	\$ 247,157	\$ 227,323	\$ 238,125
Contributions in relation to the statutorily required contribution	198,160	200,614	213,551	232,740	235,728	259,305	232,358	240,177	243,484
Contribution deficiency (excess)	\$ (2,672)	\$ 6,237	\$ -	\$ -	\$ -	\$ -	\$ 14,799	\$ (12,854)	\$ (5,359)
City's covered-employee payroll	\$ 1,503,757	\$ 1,591,163	\$ 1,642,700	\$ 1,790,307	\$ 1,813,284	\$ 1,993,346	\$ 1,901,208	\$ 1,748,640	\$ 1,831,732
Contributions as a percentage of covered-employee payroll	13.18%	12.61%	13.00%	13.00%	13.00%	13.01%	12.22%	13.74%	13.29%

Notes to Schedule:

*Only the previous nine fiscal years are presented because 10-year data is not yet available.

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Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

Last Nine Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total pension liability									
Service cost	\$ 350,458	\$ 383,355	\$ 504,132	\$ 525,983	\$ 548,968	\$ 586,762	\$ 618,999	\$ 636,125	\$ 444,741
Interest	1,732,533	1,759,621	1,761,976	1,829,496	1,876,797	1,951,401	2,058,987	2,124,097	2,200,425
Changes of benefit terms	-	-	-	821	-	-	37,227	-	-
Differences between expected and actual experience	-	(665,270)	(288,129)	(213,851)	(89,986)	(94,319)	(292,648)	55,995	(426,420)
Changes of assumptions	-	-	-	523,579	-	401,259	-	-	(1,225,853)
Benefit payments, including refunds of member contributions	(952,501)	(1,029,907)	(1,054,351)	(1,161,143)	(1,356,277)	(1,346,023)	(1,477,560)	(1,654,144)	(1,968,930)
Net change in total pension liability	1,130,489	(350,151)	923,628	1,503,885	999,502	1,499,060	945,005	1,182,073	(976,017)
Total pension liability - beginning	22,472,174	23,602,663	23,257,512	24,176,140	25,680,025	26,679,527	26,178,587	29,123,592	30,305,665
Total pension liability - ending (a)	\$ 23,602,664	\$ 23,252,512	\$ 24,176,140	\$ 25,680,025	\$ 26,679,527	\$ 28,178,587	\$ 29,123,592	\$ 30,305,665	\$ 29,329,648
Plan fiduciary net position									
Contributions - employer	\$ 537,682	\$ 583,340	\$ 536,856	\$ 558,723	\$ 481,380	\$ 472,645	\$ 477,415	\$ 509,130	\$ 317,425
Contributions - member	150,355	153,204	157,896	164,120	181,058	189,929	184,401	224,342	215,385
Net investment income	3,380,397	650,013	205,962	2,815,616	1,852,623	1,782,113	1,110,225	7,528,643	(4,097,539)
Benefit payments, including refunds of member contributions	(952,501)	(1,029,907)	(1,054,351)	(1,161,143)	(1,356,277)	(1,346,023)	(1,477,560)	(1,654,144)	(1,968,930)
Administrative expense	(49,979)	(48,861)	(48,845)	(49,866)	(52,417)	(55,969)	(58,485)	(57,273)	(57,771)
Other	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	3,065,954	(491,711)	(201,682)	2,327,450	1,126,367	(662,706)	235,596	6,570,698	(5,591,432)
Plan fiduciary net position - beginning	20,616,812	23,682,766	23,191,855	22,099,237	25,316,823	26,443,190	27,485,896	27,721,492	34,092,100
Plan fiduciary net position - ending (b)	\$ 23,682,766	\$ 23,191,055	\$ 22,990,173	\$ 25,516,623	\$ 26,443,190	\$ 27,485,896	\$ 27,721,492	\$ 34,092,190	\$ 28,500,758
Net pension liability (asset) - ending (a) - (b)	\$ (80,102)	\$ 61,457	\$ 1,186,767	\$ 363,202	\$ 236,537	\$ 692,691	\$ 1,402,100	\$ (3,786,525)	\$ 828,890
Plan fiduciary net position as a percentage of the total pension liability	100.34%	99.74%	95.09%	95.59%	99.11%	97.54%	95.19%	112.49%	97.17%
Covered employee payroll	\$ 3,250,228	\$ 3,140,951	\$ 3,296,442	\$ 3,481,527	\$ 3,916,031	\$ 3,995,154	\$ 3,688,284	\$ 3,538,629	\$ 3,538,629
Net pension liability (asset) as a percentage of covered-employee payroll	-2.46%	1.95%	36.00%	10.43%	6.04%	17.34%	38.01%	-107.01%	23.42%

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

Notes to Schedule:

Only the previous nine fiscal years are presented because 10-year data is not yet available.

Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Employer Contributions

Last Nine Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 583,839	\$ 536,856	\$ 537,293	\$ 478,931	\$ 462,833	\$ 497,468	\$ 506,479	\$ 326,044	\$ 296,891
Contributions in relation to the actuarially determined contribution	583,839	536,856	537,293	483,625	464,433	511,119	317,603	317,426	321,732
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (4,694)	\$ (1,600)	\$ (13,651)	\$ 188,876	\$ 8,618	\$ (24,841)
Covered employee payroll	\$ 3,350,517	\$ 3,296,442	\$ 3,481,527	\$ 3,916,031	\$ 4,128,749	\$ 4,176,896	3,791,013	3,688,284	3,538,629
Contributions as a percentage of covered-employee payroll	17.53%	16.29%	15.43%	12.35%	11.25%	12.24%	8.38%	8.61%	9.09%

Notes to Schedule:

- Only the previous nine fiscal years are presented because 10-year data is not yet available.
- Latest Valuation Date: July 1, 2022.
- Actuarially determined contribution rate is calculated as of July 1, 2022. July 2021 through June 2022 contributions were at a rate of 8.39%.
- Methods and assumptions used to determine contribution rates:
 - Actuarial cost method - Entry age normal
 - Amortization method - Level percent of payroll, closed
 - Remaining amortization period - 28 years
 - Asset valuation method - Actuarial
 - Smoothing period - 4 years
 - Recognition method - Non-asymptotic
 - Corridor - 70% - 130%
 - Salary increases - 4.00% to 7.42% (varies by attained age)
 - Investment rate of return - 7.50%

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Schedule of Changes in Total OPEB Liability and Related Ratios
Postemployment Health Insurance Implicit Rate Subsidy Plan

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022*</u>	<u>2023</u>
Total OPEB Liability						
Service cost	\$ 83,719	\$ 75,082	\$ 71,166	\$ 76,288	\$ 86,295	\$ 108,293
Interest	40,545	54,508	61,120	51,985	38,772	39,750
Changes in assumptions	(115,440)	(44,424)	(228,732)	121,978	(170,271)	(340,957)
Experience Gain/(Loss)	-	-	27,979	34,172	140,399	(160,888)
Benefit payments	(31,435)	(24,504)	(30,704)	(25,310)	(31,300)	(49,198)
Net change in total OPEB liability	<u>(22,611)</u>	<u>60,662</u>	<u>(99,171)</u>	<u>259,113</u>	<u>63,895</u>	<u>(403,000)</u>
Balances at Beginning of Year	<u>1,470,106</u>	<u>1,447,495</u>	<u>1,508,157</u>	<u>1,408,986</u>	<u>1,668,099</u>	<u>1,731,994</u>
Balances End of Year	<u>\$ 1,447,495</u>	<u>\$ 1,508,157</u>	<u>\$ 1,408,986</u>	<u>\$ 1,668,099</u>	<u>\$ 1,731,994</u>	<u>\$ 1,328,994</u>
Covered employee payroll	\$ 10,760,000	\$ 7,418,658	\$ 7,196,000	\$ 6,918,000	\$ 6,641,000	\$ 6,918,000
Total OPEB liability as a percentage of covered-employee payroll	13.45%	20.33%	19.58%	24.11%	26.08%	19.21%

Notes to Schedule:

Only six fiscal years are presented because 10-year data is not yet available

*Ending balance changed from the previous presented amount to account for the changes in the draft versus the final actuarial report from 2022 for fiscal year 2023

**CITY OF BETHANY, OKLAHOMA
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OTHER SUPPLEMENTARY INFORMATION

CITY OF BETHANY, OKLAHOMA
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Combining Balance Sheet – General Fund Accounts - June 30, 2023

	GENERAL FUND	PREPAID INSPECTION ACCOUNT	PERFORMANCE BOND ACCOUNT	COURT ACCOUNT	CLEET AND OS BI ACCOUNT	TOTAL GENERAL FUND
ASSETS						
Cash and cash equivalents	\$ 1,319,426	\$ 25,977	\$ 27,863	\$ 1,506,592	\$ 333,115	\$ 3,212,973
Investments	1,378,118	-	-	-	-	1,378,118
Receivables:						
Accounts receivable	813,361	-	-	-	-	813,361
Due from other funds	108,547	-	-	8,054,040	-	8,162,587
Due from other accounts	2,871,668	-	-	325,070	-	3,196,738
Taxes receivable, net	937,891	-	-	-	-	937,891
Other receivables	1,533,736	-	-	-	-	1,533,736
Total assets	<u>\$ 8,962,747</u>	<u>\$ 25,977</u>	<u>\$ 27,863</u>	<u>\$ 9,885,702</u>	<u>\$ 333,115</u>	<u>\$ 19,235,404</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued liabilities	\$ 231,190	\$ -	\$ 27,863	\$ 76,370	\$ 7,485	\$ 342,908
Wages payable	147,031	-	-	-	-	147,031
Due to other funds	168,407	-	-	6,930,519	-	7,098,926
Escrow liability	-	25,977	-	-	-	25,977
Due to other accounts	-	-	-	2,871,108	325,630	3,196,738
Total liabilities	<u>546,628</u>	<u>25,977</u>	<u>27,863</u>	<u>9,877,997</u>	<u>333,115</u>	<u>10,811,580</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue	2,193,629	-	-	-	-	2,193,629
Fund balances:						
Restricted	1,840,716	-	-	-	-	1,840,716
Assigned	4,381,774	-	-	-	-	4,381,774
Unassigned	-	-	-	7,705	-	7,705
Total fund balances	<u>6,222,490</u>	<u>-</u>	<u>-</u>	<u>7,705</u>	<u>-</u>	<u>6,230,195</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 8,962,747</u>	<u>\$ 25,977</u>	<u>\$ 27,863</u>	<u>\$ 9,885,702</u>	<u>\$ 333,115</u>	<u>\$ 19,235,404</u>

**CITY OF BETHANY, OKLAHOMA
ANNUAL FINANCIAL REPORT
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**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund
Accounts – Year Ended June 30, 2023**

	General Fund	PREPAID INSPECTION ACCOUNT	PERFORMANCE BOND ACCOUNT	COURT ACCOUNT	CLEET AND OSBI ACCOUNT	TOTAL GENERAL FUND
REVENUES						
Taxes	\$ 7,218,415	\$ -	\$ -	\$ -	\$ -	\$ 7,218,415
Intergovernmental	1,138,091	-	-	-	-	1,138,091
Charges for services	662,799	-	-	-	-	662,799
Fines and forfeitures	904,956	-	-	-	-	904,956
Licenses and permits	128,338	-	-	-	-	128,338
Investment income	26,146	-	-	334	-	26,480
Miscellaneous	391,013	-	-	-	-	391,013
Total revenues	<u>10,469,758</u>	<u>-</u>	<u>-</u>	<u>334</u>	<u>-</u>	<u>10,470,092</u>
EXPENDITURES						
Current:						
General government	2,089,401	-	-	45	-	2,089,446
Public safety	7,811,408	-	-	-	-	7,811,408
Public works and streets	936,130	-	-	-	-	936,130
Culture and recreation	440,408	-	-	-	-	440,408
Community development	560,236	-	-	-	-	560,236
Capital Outlay	339,642	-	-	-	-	339,642
Total expenditures	<u>12,177,225</u>	<u>-</u>	<u>-</u>	<u>45</u>	<u>-</u>	<u>12,177,270</u>
Excess (deficiency) of revenues over expenditures	<u>(1,707,467)</u>	<u>-</u>	<u>-</u>	<u>289</u>	<u>-</u>	<u>(1,707,178)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	8,538,735	-	-	-	-	8,538,735
Transfers out	(6,039,543)	-	-	-	-	(6,039,543)
Total other financing sources and uses	<u>2,499,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,499,192</u>
Net change in fund balances	791,725	-	-	289	-	792,014
Fund balances - beginning	5,430,765	-	-	7,416	-	5,438,181
Fund balances - ending	<u>\$ 6,222,490</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,705</u>	<u>\$ -</u>	<u>\$ 6,230,195</u>

CITY OF BETHANY, OKLAHOMA
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Combining Balance Sheet - Non-Major Governmental Funds - June 30, 2023

	SPECIAL REVENUE FUNDS							DEBT SERVICE FUND				CAPITAL PROJECT FUNDS			TOTALS
	PUBLIC SAFETY FUND	ESTIMATED FUND	CDMG FUND	JUVENILE FUND	CEMETERY FUND	BETHANY DEVELOPMENT AUTHORITY	BETHANY ECONOMIC DEVELOPMENT AUTHORITY	G.O. BOND SINKING FUND	STREET/PARK CIP FUND	2022R GO BONDS	LIBRARY GO BONDS				
ASSETS															
Cash and cash equivalents	\$ 281,629	\$ 147,029	\$ -	\$ 150,449	\$ 101,340	\$ 143,764	\$ 347,253	\$ 465,917	\$ 48,333	\$ 3,997,785	\$ 566,208	\$ -	\$ 6,240,738		
Investments	16,693	23,764	-	-	-	-	-	14,538	-	600,200	508,086	-	1,108,286		
Due from other governmental	9,290	-	-	3,291	-	-	75,000	4,265	-	-	-	-	54,995		
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	91,846		
Other receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total assets	\$ 307,612	\$ 170,793	\$ -	\$ 153,740	\$ 101,340	\$ 143,764	\$ 422,253	\$ 484,720	\$ 48,333	\$ 4,597,985	\$ 1,074,334	\$ -	\$ 7,504,865		
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES															
Liabilities:															
Account payable and accrued liabilities	\$ 5,377	\$ -	\$ -	\$ 10,224	\$ -	\$ 12,000	\$ 5,637	\$ -	\$ -	\$ -	\$ 190,777	\$ -	\$ 224,015		
Due to other funds	-	-	4,495	-	-	-	1,338	-	-	-	-	-	4,495		
Wages payable	5,327	-	4,495	10,224	-	12,000	3,663	-	-	-	190,777	-	1,328		
Total liabilities	\$ 10,704	\$ -	\$ 8,990	\$ 20,448	\$ -	\$ 24,000	\$ 10,638	\$ -	\$ -	\$ -	\$ 190,777	\$ -	\$ 229,838		
Deferred Inflows:															
Unavailable revenue	-	-	-	-	-	-	-	11,017	-	-	-	-	11,017		
Fund balances:															
Retained	302,226	170,793	-	143,316	101,340	131,764	415,388	473,703	48,333	4,597,985	883,557	-	7,201,172		
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	48,333		
Unassigned (deficit)	-	-	(4,495)	-	-	-	-	-	-	-	-	-	(4,495)		
Total fund balances	\$ 302,226	\$ 170,793	\$ (4,495)	\$ 143,316	\$ 101,340	\$ 131,764	\$ 415,388	\$ 473,703	\$ 48,333	\$ 4,597,985	\$ 883,557	\$ -	\$ 7,264,010		
Total liabilities, deferred inflows and fund balances	\$ 307,612	\$ 170,793	\$ -	\$ 153,740	\$ 101,340	\$ 143,764	\$ 422,253	\$ 484,720	\$ 48,333	\$ 4,597,985	\$ 1,074,334	\$ -	\$ 7,504,865		

**CITY OF BETHANY, OKLAHOMA
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Non-Major Governmental Funds – Year Ended June 30, 2023

	SPECIAL REVENUE FUNDS					DEBT SERVICE FUND			CAPITAL PROJECT FUNDS			TOTALS
	PUBLIC SAFETY FUND	POLL FUND	CDBG FUND	JUVENILE FUND	CEMETERY FUND	BETHANY DEVELOPMENT AUTHORITY	BETHANY ECONOMIC DEVELOPMENT AUTHORITY	GO. BOND SPENDING FUND	STREET/PARK CIP FUND	2022B GO BONDS	LIBRARY GO BONDS	
REVENUES												
Taxes	\$ -	\$ 52,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557,333	\$ -	\$ -	\$ -	670,944
Intergovernmental	122,545	-	-	-	-	-	-	-	-	-	-	122,545
Charges for services	109,944	-	-	-	13,600	-	-	-	-	-	-	123,544
Investment income	-	-	-	-	-	-	3,852	-	-	75,448	6,705	86,010
Fines and forfeitures	92,828	-	-	-	-	-	-	-	-	-	-	92,828
Miscellaneous	4,530	-	-	-	-	-	-	-	-	-	-	4,530
Total revenues	329,847	52,748	13,600	-	13,600	60,793	3,852	557,333	-	75,448	6,705	1,100,921
EXPENDITURES												
Current:												
Public safety	77,924	-	-	-	-	-	-	-	-	-	-	77,924
Economic development	4,809	-	-	-	2,800	20,000	39,118	-	-	-	-	59,118
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	-	7,600
Principal retirement	-	-	-	-	-	-	-	430,000	-	-	-	430,000
Interest and fiscal charges	-	-	-	-	-	-	-	133,875	-	-	-	133,875
Bond issuance costs	-	-	-	-	-	-	-	-	-	178,531	-	178,531
Total Expenditures	82,724	-	2,800	-	2,800	20,000	39,118	563,875	-	178,531	-	887,048
Revenues over (under) expenditures	247,123	52,748	10,800	-	10,800	40,793	(5,265)	(6,542)	2	(103,083)	6,705	213,273
OTHER FINANCING SOURCES (USES)												
Debt proceeds	-	-	-	-	-	-	-	-	-	4,500,000	-	4,500,000
Premium on issuance of debt	-	-	-	-	-	-	-	-	-	201,068	-	201,068
Transfers in	-	-	-	-	-	20,000	75,000	-	-	-	-	95,000
Transfers out	(117,722)	-	-	-	-	-	-	-	-	-	-	(117,722)
Total other financing sources (uses)	(117,722)	-	-	-	-	20,000	75,000	-	-	4,701,068	-	4,678,346
Net change in fund balances	129,401	52,748	10,800	-	10,800	60,793	39,737	(6,542)	2	4,597,985	6,705	4,891,619
Fund balances - beginning	172,825	118,045	(4,495)	143,516	96,540	70,981	375,551	480,245	48,331	-	874,852	2,372,911
Fund balances - ending	\$ 302,226	\$ 170,793	\$ (4,495)	\$ 143,516	\$ 101,340	\$ 131,764	\$ 415,288	\$ 473,703	\$ 48,333	\$ 4,597,985	\$ 881,557	\$ 7,264,010

CITY OF BETHANY, OKLAHOMA
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Combining Schedule of Net Position – Public Works Authority Accounts – June 30, 2023

Bethany Public Works Authority Accounts				
	BPWA	Water System Improvement	Meter Deposit	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 488,907	\$ 3,730,386	\$ -	\$ 4,219,293
Cash and cash equivalents, restricted	803,210	-	760,967	1,564,177
Investments	6,134,744	-	-	6,134,744
Accounts receivable, net	632,562	-	-	632,562
Leases receivable, current portion	100,993	-	-	100,993
Accrued interest receivable	240	-	-	240
Other receivable	493,322	-	-	493,322
Due from other funds	7,011,575	-	-	7,011,575
Total current assets	<u>15,665,553</u>	<u>3,730,386</u>	<u>760,967</u>	<u>20,156,906</u>
Non-current assets:				
Leases receivable	1,695,287	-	-	1,695,287
Investment in joint venture	3,571,624	-	-	3,571,624
Capital assets:				
Land, construction in progress, and water rights	611,036	-	-	611,036
Other capital assets, net of accumulated depreciation	23,423,892	-	-	23,423,892
Total non-current assets	<u>29,301,839</u>	<u>-</u>	<u>-</u>	<u>29,301,839</u>
Total assets	<u>44,967,392</u>	<u>3,730,386</u>	<u>760,967</u>	<u>49,458,745</u>
DEFERRED OUTFLOW OF RESOURCES				
Deferred amounts related to pension	1,013,686	-	-	1,013,686
Deferred amounts related to OPEB	199,501	-	-	199,501
Total deferred outflows of resources	<u>1,213,187</u>	<u>-</u>	<u>-</u>	<u>1,213,187</u>
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	512,647	125,238	-	637,885
Wages payable	40,014	-	-	40,014
Due to other funds	8,162,587	-	-	8,162,587
Due to other governments	11,140	-	-	11,140
Accrued interest payable	46,719	-	-	46,719
Accrued compensated absences	12,605	-	-	12,605
Refundable deposits	-	-	75,842	75,842
Notes payable	1,225,146	-	-	1,225,146
Total current liabilities	<u>10,010,858</u>	<u>125,238</u>	<u>75,842</u>	<u>10,211,938</u>
Non-current liabilities:				
Accrued compensated absences	113,450	-	-	113,450
Net pension liability	299,635	-	-	299,635
Total OPEB liability	254,072	-	-	254,072
Refundable deposits	-	-	682,491	682,491
Notes payable	5,585,355	-	-	5,585,355
Total non-current liabilities	<u>6,252,512</u>	<u>-</u>	<u>682,491</u>	<u>6,935,003</u>
Total liabilities	<u>16,263,370</u>	<u>125,238</u>	<u>758,333</u>	<u>17,146,941</u>
DEFERRED INFLOW OF RESOURCES				
Deferred amounts related to pensions	396,458	-	-	396,458
Deferred amounts related to leases	1,758,251	-	-	1,758,251
Deferred amounts related to OPEB	245,493	-	-	245,493
Total deferred inflows of resources	<u>2,400,202</u>	<u>-</u>	<u>-</u>	<u>2,400,202</u>
NET POSITION				
Net investment in capital assets	18,887,587	-	-	18,887,587
Restricted for debt service	318,616	-	-	318,616
Restricted for other purposes	-	3,730,386	-	3,730,386
Unrestricted (deficit)	8,310,804	(125,238)	2,634	8,188,200
Total net position	<u>\$ 27,517,007</u>	<u>\$ 3,605,148</u>	<u>\$ 2,634</u>	<u>\$ 31,124,789</u>

CITY OF BETHANY, OKLAHOMA
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Combining Schedule of Revenues, Expenses and Changes in Net Position – Public Works Authority Accounts - Year Ended June 30, 2023

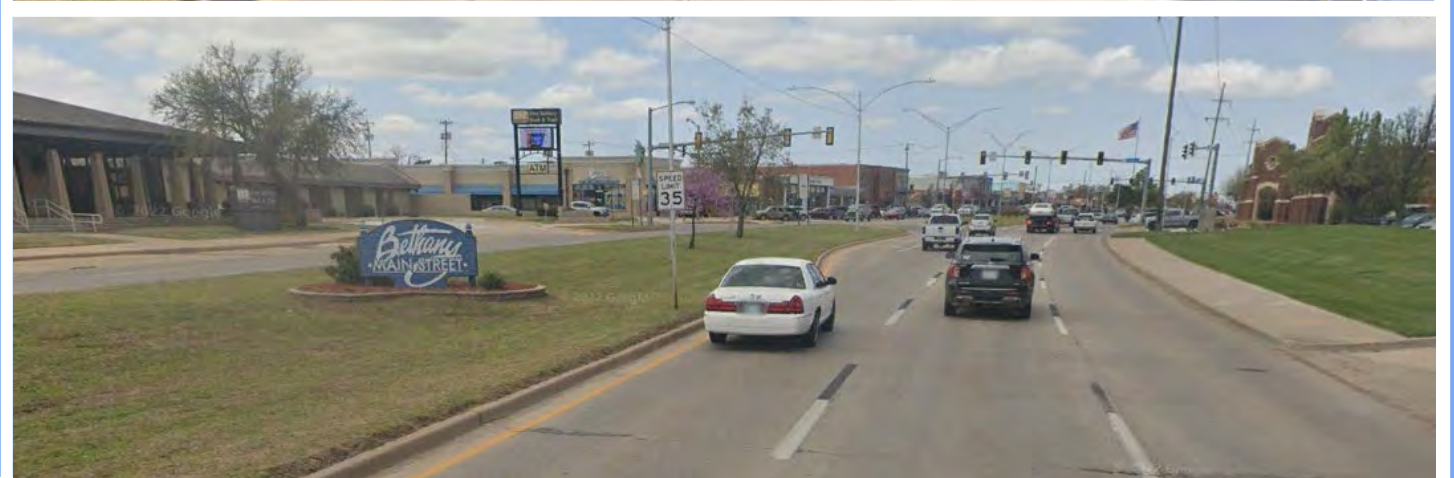
	Bethany Public Works Authority Accounts			Total
	BPWA	Water System Improvement	Meter Deposit	
REVENUES				
Charges for services	\$ 9,914,237	\$ -	\$ -	\$ 9,914,237
Total operating revenues	<u>9,914,237</u>	<u>-</u>	<u>-</u>	<u>9,914,237</u>
OPERATING EXPENSES				
Personal services	1,770,233	-	-	1,770,233
Materials and supplies	900,099	-	-	900,099
Other services and charges	3,538,735	125,238	-	3,663,973
Depreciation expense	1,350,090	-	-	1,350,090
Total operating expenses	<u>7,559,157</u>	<u>125,238</u>	<u>-</u>	<u>7,684,395</u>
Operating income	<u>2,355,080</u>	<u>(125,238)</u>	<u>-</u>	<u>2,229,842</u>
NON-OPERATING REVENUES (EXPENSES)				
Investment income (loss)	(945,236)	-	117	(945,119)
Miscellaneous	158,890	-	-	158,890
Interest expense and fiscal charges	(197,126)	-	-	(197,126)
Capital assets transferred to governmental activities	(1,496)	-	-	(1,496)
Total non-operating revenue (expenses)	<u>(984,968)</u>	<u>-</u>	<u>117</u>	<u>(984,851)</u>
Income before contributions and transfers	<u>1,370,112</u>	<u>(125,238)</u>	<u>117</u>	<u>1,244,991</u>
Capital assets contributed from governmental activities	752,062	-	-	752,062
Transfers in	5,905,543	-	-	5,905,543
Transfers out	(8,421,013)	-	-	(8,421,013)
Change in net position	<u>(393,296)</u>	<u>(125,238)</u>	<u>117</u>	<u>(518,417)</u>
Total net position - beginning	27,910,303	3,730,386	2,517	31,643,206
Total net position - ending	<u>\$ 27,517,007</u>	<u>\$ 3,605,148</u>	<u>\$ 2,634</u>	<u>\$ 31,124,789</u>



CITY OF BETHANY

OKLAHOMA

AGENDA: 06/18/2024
ITEM: 8



G.O. BOND / ARPA FUNDED PROJECT UPDATES
ODOT SH-66 PROPOSED IMPROVEMENTS
2024 COMMUNITY FUNDED PROJECTS



PROPOSITION 1-A

NW 23RD STREET / ROCKWELL

CITY OF BETHANY



Traffic Signalization and Pedestrian Crosswalk Improvements

This project will also include the CRRSAA mill and inlay of the intersection, extending north approximately 1,000 feet.

- Project under construction – Traffic Lighting Systems - \$384,745.14
 - Concrete ramps removed
 - New signal conduit bored under roadway
- CRRSAA mill and inlay advertised by ODOT. Construction to begin Summer 2024.

PROPOSITION 1-B

NW 36TH / ROCKWELL

CITY OF BETHANY



Traffic Signalization and Pedestrian Crosswalk Improvements

- Project under construction - Traffic Lighting Systems - \$434,655.74
 - Concrete ramps removed
 - New signal conduit bored under roadway

PROPOSITION 1-C

NW 36TH / COUNCIL ROAD

CITY OF BETHANY



Traffic Signalization and Pedestrian Crosswalk Improvements

- Survey complete
- Design underway
- Evaluating additional funding sources for corridor improvements

PROPOSITION 1-D

PENIEL – 39TH TO 42ND

CITY OF BETHANY



Peniel Ave. from NW 39th Expressway to NW 42nd Street

Reconstruction of Peniel Avenue beginning at NW 39th Expressway extending north approximately 1,300 feet to NW 42nd Street. Reconstruction of Plain Jointed PC Concrete.

- Survey: Complete
- Environmental: Complete
- Roadway Design: Complete. Plan in hand held July 26, 2023. Utilities cleared
- Anticipated Bid Let date: TBD due to possible conflicts with sanitary sewer replacement. Sewer line design underway.



NW 30th Street from Rockwell Avenue to Peniel Avenue

Reconstruction of NW 30th pavement beginning at Rockwell Avenue extending east approximately 2,600 feet to Peniel Avenue. Reconstruction of Plain Jointed PC Concrete.

- Survey: Complete
- Environmental: Complete
- Roadway Design: Complete. Plan in hand held July 26, 2023. Utilities cleared
- Project Awarded - All Roads Paving Inc. - \$512,822.57
- Construction Summer 2024

PROPOSITION 1-F

MUELLER – NW 44TH TO NW 50TH

CITY OF BETHANY



N. Mueller Avenue from NW 44th Street to NW 50th Street

Reconstruction of Mueller Avenue pavement beginning at NW 44th Street extending north approximately 1,960 feet to NW 50th Street. Reconstruction of Plain Jointed PC Concrete.

- Survey: Complete
- Environmental: Complete
- Roadway Design: Complete. Plan in hand held July 26, 2023. Utilities cleared. Additional storm sewer inlet locations being identified to assist in removing storm water runoff from Mueller.
- Project Awarded – All Roads Paving Inc. - \$524,411.60
- Construction Summer 2024



PROPOSITION 1-G

DIVIS – NW 36TH TO NW 39TH

CITY OF BETHANY



N. Divis Avenue from NW 36th Street to NW 39th Expressway

Reconstruction of the west half of Divis Street beginning at NW 36th Street extending north approximately 1,960 feet to just south of NW 39th Expressway. Reconstruction of Plain Jointed PC Concrete.

- Survey: Complete
- Environmental: Complete
- Roadway Design: Complete. Plan in hand held July 26, 2023. Utilities cleared
- Project Awarded – All Roads Paving Inc. - \$478,899.28
- Construction Summer 2024

PROPOSITION 1-H

PENIEL – NW 25TH TO NW 30TH

CITY OF BETHANY



Peniel Avenue from NW 25th Street to NW 30th Street

Reconstruction of the west half of Peniel Avenue beginning at NW 25th Street extending north approximately 1,955 feet to NW 30th Street. Reconstruction of Plain Jointed PC Concrete.

- Survey: Complete
- Environmental: Complete
- Roadway Design: Complete. Plan in hand held July 26, 2023. Utilities cleared.
- Bid Let Date: June 21, 2024

PROPOSITION 2-A ELDON LYON PARK

CITY OF BETHANY



Repair, improve, remodel, equip, and renovate playground, exercise station, multipurpose shelters, and remodel restroom facilities.

- Restroom facilities have been inspected and evaluated for remodel.
- Multipurpose shelter concepts presented and recommended for approval by the Parks Board.
- Design complete
- Project awarded to C4L, LLC. – June 4, 2024 - \$985,505.00

PROPOSITION 2-B

RIPPER PARK

CITY OF BETHANY



Acquiring and improving playground equipment, and constructing or remodeling restroom facilities

- Restroom facilities have been inspected and evaluated for remodel
- Design complete
- Project awarded to C4L, LLC. – June 4, 2024 - \$985,505.00

PROPOSITION 2-C

HENRY GARRISON PARK

CITY OF BETHANY



Acquiring and improving playground equipment, constructing a multipurpose pavilion, and constructing or remodeling restroom facilities

- Restroom facilities have been inspected and evaluated for remodel
- Multipurpose shelter concepts presented and recommended for approval by the Parks Board
- Design complete
- Project awarded to C4L, LLC. – June 4, 2024 - \$985,505.00

PROPOSITION 2-D

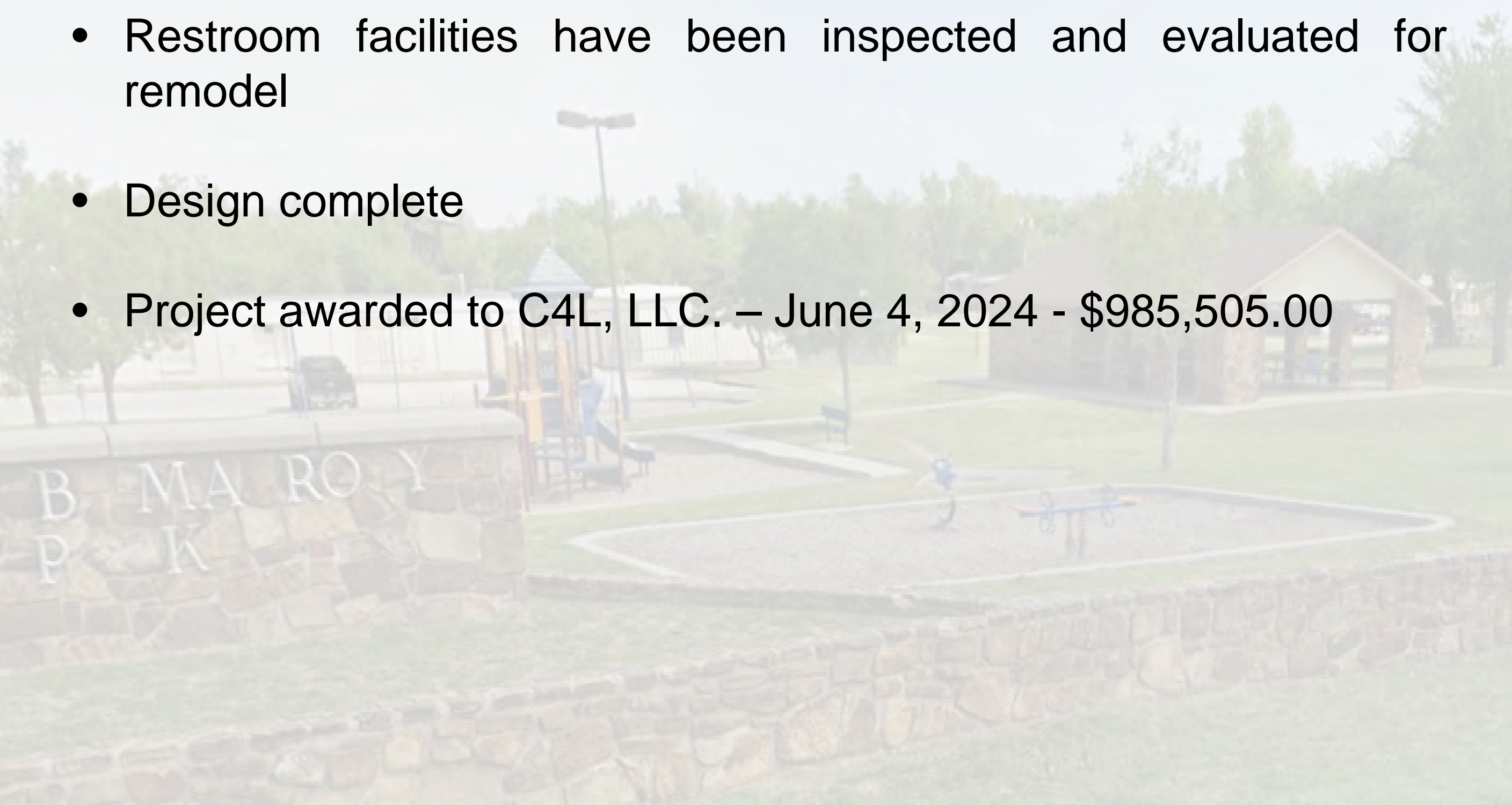
MACRORY PARK

CITY OF BETHANY



Acquiring and improving playground equipment, and constructing or remodeling restroom facilities

- Restroom facilities have been inspected and evaluated for remodel
- Design complete
- Project awarded to C4L, LLC. – June 4, 2024 - \$985,505.00



PROPOSITION 2-E RON CLARK PARK

CITY OF BETHANY



Acquiring and improving playground and equipping dog park facilities

- Proposed parking lot
- Proposed fencing for small and large dog park
- \$40,000 TSET Grant to help fund park improvements



PROPOSITION 2-F

CECIL MENDENALL PARK

CITY OF BETHANY



Improving but not limited to constructing restroom facilities

- Funding sources to include 2016 G.O. Bond for restroom and fencing improvements
- New restroom location identified
- Design complete
- Project awarded to C4L, LLC. – June 4, 2024 - \$985,505.00

PROPOSITION 3-A FIRE STATION

CITY OF BETHANY



Enlarging, remodeling, renovating, equipping and furnishing, but not limited to remodel, renovation, parking lot, sidewalks, architectural and engineering

- Design contract awarded to Troy D. Rhodes and Company
- Construction Management Contract awarded to Lippert Brothers, Inc. - \$1,161,519
- Under construction

PROPOSITION 3-B

POLICE HEADQUARTERS – BUILDING ADDITION

CITY OF BETHANY



Enlarging, remodeling, renovating, equipping and furnishing, but not limited to repairing and replacing the existing roof and enlarging, renovating and equipping the evidence room.

- Design complete
- Bids Received: September 12, 2023
- Low Bidder: Holland Construction, LLC. - \$358,800
- Under construction

PROPOSITION 3-B

POLICE HEADQUARTERS – ROOF REPLACEMENT

CITY OF BETHANY



Enlarging, remodeling, renovating, equipping and furnishing, but not limited to repairing and replacing the existing roof and enlarging, renovating and equipping the evidence room.

- Design complete
- Bids Received: August 30, 2023
- Low Bidder: Heritage Hills Commercial Services, LLC. - \$431,950
- Substantially complete

PROPOSITION 3-C

ANIMAL SHELTER

CITY OF BETHANY



Repairing, renovating, equipping and furnishing the existing animal shelter facility within the City of Bethany located at 5100 North College Avenue

- Geotechnical soil boring - complete
- Footing recommendations - complete
- Survey - complete
- A sanitary sewer has been found that was not shown on any city atlas that is currently under part of the building. Plans to realign the sanitary sewer are complete and have been approved by the ODEQ.
- Bid Let Date: December 21, 2023
- Apparent low bidder – Luckinbill - \$123,792.00 – Construction complete
- Building expansion under design, conceptual drawings have been reviewed by the Police Department and comments are being included in the plans.

PROPOSITION 4-A DRAINAGE

CITY OF BETHANY



Constructing, improving, enlarging, engineering, equipping, and repairing storm drainage facilities within the City of Bethany. These projects may be completed in phases and funds provided by other governmental agencies and other sources may be used to complete these projects.

- Identifying and prioritizing CMP's under pavement
- Identifying additional funding sources



American Rescue Plan Act funded Water Meter Replacement Matching \$1,500,000 Grant

- Project approved by OWRB on June 20, 2023, plans advertised for bids
- Pre-bid meeting held June 21, 2023
- Bids were opened on June 29, 2023
- Phase 1 bid awarded at City Council on July 18, 2023 to S.W. Water Works in the amount of \$2,544,540.00
- Construction began in October 2023 with anticipated completion in Summer 2024
- 1,072 meters replaced
- New ultrasonic meters are already being installed with new construction projects in the City.
- Phase 2 County ARPA funded project complete – 260 meters replaced



NW 25th and Shannon Lift Station Replacement

- Survey complete
- Environmental Categorical Exclusion underway
- Design underway



- Existing wellfield production 3.01 MGD
- Re-drilling water wells to increase production by 1.1 MGD
- Rehabilitating 8 wells (2, 5, 9, 15, 16, 25, 212, and 213) increases production to 0.3 MGD
- Increase capacity in wellfield transmission lines to transport increased production to the water treatment plant
- Current ARPA funding is \$4.6 million
- Plans complete and received approval from ODEQ
- Plans approved by OWRB
- Project awarded to Diversified Construction – March 19, 2024 - \$3,675,455.00
- Under construction
 - Excavating around existing wells to determine connection locations
 - Test drilling near wells 8 & 18

PROPOSED IMPROVEMENTS TO SH-66

(NW 39TH EXPRESSWAY) N. ASBURY AVE. TO N.DONALD AVE.

CITY OF BETHANY



Proposed Improvements

- Improve Pedestrian Access and Safety, ADA compliant
- Improve Intersection Operations with video detection with new controllers and protected/permissive left turns
- Replace poles with decorative poles
- Improve safety on SH-66 by eliminating on-street parking on north side of SH-66
- Utility coordination meeting completed
- Plans complete and submitted to ODOT for October letting. Apparent low bidder is SAC Services in the amount of \$2,266,000
- Due to delay in new signal pole delivery, construction scheduled to begin July 8, 2024



CITY OF BETHANY

From: Leasa Furr, HR Director
Date: June 13, 2024
Subject: Request for Lump Sum Withdrawal from Retirement Account

BACKGROUND

As the Board of Trustees for the Employee Retirement System (OMRF) for the City of Bethany, the Council is asked to consider and discuss the request of our employee Guillermo DeLara Martinez. Mr. DeLara Martinez is retiring from employment on 07/01/2024.

He is requesting a lump sum withdrawal of his funds from his OMRF Retirement Accounts. Our plan allows such withdrawals, and the Trustees have a history of allowing lump sum withdrawals.

Mr. DeLara Martinez has been advised of the immediate tax and penalty ramifications and has received the special tax notice as required.

RECOMMENDATION

1. Approve the request as presented.

ADDITIONAL COMMENTS



BETHANY CITY COUNCIL

From: Elizabeth Gray, City Manager
Date: June 18, 2024
Subject: Approval of Change Order No. 1 with TLS Group for Traffic Signalization Improvements for NW 23rd and N. Rockwell (G.O. Bond Proposition 1-A) and NW 36th and N. Rockwell (G.O. Bond Proposition 1-B).

BACKGROUND

On August 23, 2022, citizens of Bethany passed General Obligation Bond, Proposition 1, that included Proposition 1-A for Traffic Signalization Improvements for NW 23rd and Rockwell, and also Proposition 1-B for Traffic Signalization Improvements for NW 36th and Rockwell.

On April 24, 2023, the City of Bethany entered into a contract for engineering and design services with TEIM Design, LLC. Bids were opened on December 21, 2023 and the project was awarded to TLS Group, Inc. in the amount of \$819,400.88. During construction it was found that the electrical services are outdated and a safety hazard due to unsecured breakers and must be replaced for \$5,450.00 for a revised contract amount of \$824,850.88.

RECOMMENDATION

1. Approval of Change Order No. 1 with TLS Group, Inc for Traffic Signalization Improvements for NW 23rd and N. Rockwell (G.O. Bond Proposition 1-A) and NW 36th and N. Rockwell (G.O. Bond Proposition 1-B) in the amount of \$5,450.00.

ADDITIONAL COMMENTS

Funding will come from the 2022 G. O. Bond Proposition 1.





TRANSPORTATION • ENVIRONMENTAL • INFRASTRUCTURE • MUNICIPAL

May 31, 2024

Ms. Elizabeth Gray
City of Bethany
6700 NW 36th Street
Bethany, OK 73008

Re: Traffic Signalization and Pedestrian Improvements
G.O. Bond Proposition 1-A – NW 23rd and N. Rockwell Avenue
G.O. Bond Proposition 1-B – NW 36th and N. Rockwell Avenue
Change Order No. 1

Dear Ms. Gray:

I. CHANGE ORDER NO. 1 - SCOPE AND JUSTIFICATION

Item CO.1 – Electric Service Pole's

The electric service for the traffic signals at NW 23rd and NW 36th and North Rockwell Avenue is outdated and is considered a safety hazard due to the unsecured breaker on the left-hand side of the electric box. The change order item includes a new electric service pole, labor, material, and equipment at each intersection.

II. COST ESTIMATE

See Attachment A for cost breakdown.

Original Contract Amount:	\$819,400.88
Change Order No. 1:	\$5,450.00 (0.67%)
Revised Contract Amount:	\$824,850.88

The above and foregoing is hereby accepted on this 31st day of May 2024 and the undersigned agrees to perform the work as so indicated in this Change Order No. 1 with said adjustments in the contract sum.

TLS Group, Inc.

WKA
Name and Title
Wayne Kennedy, President

The prices shown for the Change Order were established by negotiation and appear to be fair and reasonable.

Kristi Bradley
Kristi Nicole Bradley, P.E.

City Attorney

APPROVED by Council of the City of Bethany this ____ day of _____, 2024.

ATTEST:

CITY CLERK

MAYOR

BETHANY CITY COUNCIL

From: Elizabeth A. Gray, City Manager
Date: June 12, 2024
Subject: Consideration and possible approval of Oklahoma Municipal Assurance Group (OMAG) Workers' Compensation Plan for FY2025 and direction on whether to apply escrow balance of \$4,404.00 towards 2024-2025 renewal premium.

BACKGROUND

The Oklahoma Municipal Assurance Group (OMAG) refunds Cities when we do not use all our loss fund. The current escrow account balance with OMAG is \$4,404.00.

In the past we have always authorized OMAG to apply the escrow account back to our account to be used for next year's costs. The money can also be returned to our general fund if we request it.

RECOMMENDATION

1. Approval of Oklahoma Municipal Assurance Group (OMAG) Workers' Compensation Plan for FY2025 and direction on whether to apply escrow balance of \$4,404.00 towards 2024-2025 renewal premium.

ADDITIONAL COMMENTS





3650 S. Boulevard • Edmond, OK 73013 • omag.org

405.657.1400 • 800.234.9461 • FAX 405.657.1401

May 23, 2024

Lesla Lamar
City of Bethany
P.O. Box 219
Bethany, OK 73008-0219

RE: City of Bethany
WCV140004109

Enclosed is your OMAG Workers' Compensation Plan (WC Plan) renewal policy along with the following information:

- The "Escrow Use Form" which indicates the Escrow Balance. If escrow is being used, this form must be completed, signed, and returned to OMAG. If you elect to use Escrow Funds towards the premium balance, a copy of the approving council minutes must accompany this form.
- Renewal Invoice. Premium payment is due **July 1, 2024**.
- Claims Packet

The claims packet and First Report of Incident (FROI) can also be found on the OMAG Policy Portal at the OMAG website at <https://www.omag.org/oriqami>.

Your claims are processed by Consolidated Benefits Resources (CBR), an experienced claims administrator who processes workers' compensation claims on behalf of OMAG participants. If you have questions, you may reach the CBR staff at (800)234-9461. Please refer to the claims packet for further information.

Since 1984, OMAG has partnered with CompSource Mutual, Inc. in providing our members with workers' compensation benefits for their employees through a plan that provides prompt and courteous claims administration.

OMAG is an organization created, owned, and governed by the cities and town we serve, and it is our pleasure to serve you. We appreciate your support and participation in OMAG's Workers' Compensation Plan. Any questions regarding the renewal should be directed to myself or Chris Webb, Underwriter Director at (800) 234-9461 or (405) 657-1400.

Sincerely,

Tina Kliewer
Workers' Comp. Program Manager



3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

WORKERS' COMPENSATION DECLARATION

Policy Number: WCV140004109

Policy Period: From 7/1/2024 To 7/1/2025

12.*01 A.M. Standard Time at the Named Insured's Address

Company: CompSource Mutual Insurance Co.

Policy Number: 03425998

Named Insured and Address:

City of Bethany

P.O. Box 219

Bethany, OK 73008-0219

Agent:

OMAG

3650 S. BOULEVARD

EDMOND OK 73013

Telephone: 405-657-1400

Business Description: AGGREGATE DEDUCTIBLE

Type of Business: Municipality

This notice is to inform you that CompSource Mutual Insurance Company has accepted coverage for you for workers' compensation as a member of OMAG in accordance with the general coverage limits below. This notice is issued as a matter of information only and does not represent all the terms and conditions of coverage under this policy.

COVERAGES

WORKERS' COMPENSATION INSURANCE

Includes Part One and applies to the workers' compensation law of the State of Oklahoma.

EMPLOYERS' LIABILITY INSURANCE

Includes Part Two and applies to work in the State of Oklahoma. Limits of liability under Part Two:

- Bodily Injury by Accident: \$100,000 Each Accident
- Bodily Injury by Disease: \$100,000 Each Employee
- Bodily Injury by Disease: \$500,000 Policy Limit

PREMIUM

Net Premium: \$336,146.00

OMAG Admin. Fee: \$40,338.00

Total Premium: \$376,484.00

As a member of OMAG's Workers' Compensation Plan, you are entitled to claims processing services for losses occurring during the policy period, per the terms of the "Application and Agreement" entered into with OMAG.

Executive Director, OMAG

Date: 5/23/2024



3650 S. Boulevard • Edmond, OK 73013 • omag.org

405.657.1400 • 800.234.9461 • FAX 405.657.1401

**WORKERS' COMPENSATION
ADDITIONAL NAMED PLAN MEMBERS SCHEDULE**

Muni: City of Bethany

Policy Number: WCV140004109

Plan Type: AGGREGATE DEDUCTIBLE

Additional Named Plan Member: Bethany Public Works Authority

ISSUE DATE: 5/23/2024



Workers' Compensation Classification Codes

Aggregate Deductible Plan

Member: City of Bethany		Payroll Period: 01/01/2023 To 12/31/2023				
Policy Period: 7/1/2024 To 7/1/2025		Policy Number: WCV140004109				
Class Code	Description	Payroll	No. of Employees	No. of Volunteers	Rate	Premium
6306	Sewer Construction (6306)	21,644.00	1.00	0.00	4.25	1,306.00
7520	Waterworks Operation & Drivers (7520)	586,142.00	11.00	0.00	3.26	27,131.00
7710	Firefighters & Drivers (7710)	1,744,163.00	28.00	0.00	4.16	103,023.00
7720	Police Officers & Drivers, Reserve Officers (7720)	2,237,181.00	27.00	0.00	4.47	141,991.00
8810	Clerical Office Employees NOC (8810)	1,890,545.00	42.00	0.00	0.15	4,027.00
8831	Animal Control (8831)	101,408.00	3.00	0.00	1.07	1,541.00
9102	Park NOC - All Employees & Drivers (9102)	229,302.00	6.00	0.00	2.47	8,042.00
9403	Trash, Garbage or Refuse Collection & Drivers (9403)	457,987.00	13.00	0.00	5.79	37,651.00
9410	Municipal or Township Employees NOC (9410)	193,990.00	2.00	0.00	1.88	5,178.00
8391	Automobile Repair Shop and Parts Dept Employees, Drivers (8391)	101,410.00	2.00	0.00	1.98	2,851.00
5611	Street or Road Construction or Maintenance & Drivers (5611)	295,936.00	7.00	0.00	10.41	43,742.00

	Totals:	7,859,708.00	142.00	0.00		376,483.00
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CERTIFICATE OF COVERAGE

PRODUCER OMAG 3650 S. Boulevard EDMOND, OK 73013	COMPANIES AFFORDING COVERAGE OMAG
	ADDITIONAL NAMED PARTICIPANT Bethany Public Works Authority
NAMED PARTICIPANT City of Bethany P.O. Box 219 Bethany, OK 73008-0219	

COVERAGES

This is to certify that coverage documents listed herein have been issued to the Named Participant herein for the Coverage period indicated. Notwithstanding any requirement, term or condition of any contract or other document with respect to which the certificate may be issued or may pertain, the coverage afforded by the coverage documents listed herein is subject to all terms, conditions and exclusions of such coverage documents.

TYPE OF COVERAGE		POLICY #	EFFECTIVE DATE	EXPIRY DATE	LIMITS		
GENERAL LIABILITY					General Aggregate	None	
	COMMERCIAL GL				Each Occurrence	\$1,000,000	
	PERSONAL INJURY				Aggregate: C, D	\$2,000,000	
	ERRORS & OMISSIONS				Each Occurrence	\$1,000,000	
AUTOMOBILE LIABILITY							
	SCHEDULED AUTOS				General Aggregate	None	
	HIRED/NON-OWNED AUTOS				Each Occurrence	\$1,000,000	
AUTOMOBILE PHYSICAL DAMAGE					Per Schedule		
	Scheduled Autos						
	Non-Owned Autos						
	Auto Liability, General Liability, Personal Injury, Errors & Omissions				Losses Subject to The Oklahoma Governmental Tort Claims Act: \$25,000 Each Property Damage Loss Per Occurrence, Including Fire Legal \$125,000 Each Other Loss Per Occurrence \$1,000,000 Aggregate Per Occurrence		
	Property				Value	\$	
					Deductible	\$	
	Equipment Breakdown				Cause Of Loss Valuation	Special Form Replacement Cost Included	
	Mobile Equipment				Value	\$	
	Misc/Veh Equip				Value	\$	
	Contractors Equip Leased or Rented				Value	\$	
WORKERS COMPENSATION AND EMPLOYERS' LIABILITY		WCV140004109	7/1/2024	7/1/2025	WC Statutory Limits	X	Other: X
THE PROPRIETOR/ PARTNERS/EXECUTIVE OFFICERS ARE:	INCL:	X			EL Each Accident	\$100,000	
	EXCL:	X			EL Disease – Policy Limit	\$500,000	
					EL Disease – EA Employee	\$100,000	

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

CERTIFICATE HOLDER

Oklahoma Water Resources Board
 3800 N. Classen Blvd.
 Oklahoma City, OK 73118

CANCELLATION: Should any of the coverage documents herein be cancelled before the expiration date thereof, OMAG will endeavor to provide 30 days written notice to the certificate holder named herein, but failure to mail such notice shall impose no obligation or liability of any kind upon OMAG, its agents or representatives, or the issuer of this certificate.

This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies above.

AUTHORIZED REPRESENTATIVE

Jina Kliever

5/23/2024



3650 S. Boulevard • Edmond, OK 73013 • omag.org
405.657.1400 • 800.234.9461 • FAX 405.657.1401

Date of Invoice: 5/23/2024

INVOICE-Workers' Compensation Aggregate Deductible Plan

Mail To: City of Bethany P.O. Box 219 Bethany, OK 73008-0219	Insured: City of Bethany Policy No.: WCV140004109 Effective Date: 7/1/2024 Expiration Date: 7/1/2025
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Inst. No.	Date	Transaction Type	Amount
1	7/1/2024	Renewal	\$94,121.00

Est. Annual Premium: 168,105.00 Loss Fund Aggregate Ded. Amt: 168,041.00 OMAG Admin. Fee: 40,338.00 Total Premium: 376,484.00 Total Policy Balance Before Payment: \$376,484.00	Current Amount Due: \$94,121.00 Payment Due By: 7/1/2024
---	---

Thank you for your business. If you have questions about your account, please call 1-800-234-9461 or 405-657-1400.

Detach along the perforation below. Keep top portion for your records.

Return bottom portion with your remittance.

Policy Number: WCV140004109 Insured Name: City of Bethany Invoice Number: 21228	Amount Due: \$94,121.00 Payment Due By: 7/1/2024
---	---

PLEASE REMIT PAYMENT TO:

OMAG

P. O. Box 3091

Edmond, OK 73083

3650 S. Boulevard • Edmond, OK 73013 • omag.org

405.657.1400 • 800.234.9461 • FAX 405.657.1401
AGGREGATE DEDUCTIBLE PLAN

2024-2025 Escrow Use Form for City of Bethany

This form indicates the Escrow Balance in your account. Any interest that has accrued has been added to the Escrow Balance. Use this form to indicate if escrow is to be applied to premium. If Escrow is being used, please include a copy of board/council minutes with this form.

ESCROW (including any interest credit) \$ 4,404.00

Select and initial the appropriate box below and enter the dollar amount to be applied to premium (if one appears).

_____ 1. We will use \$ _____ of our Escrow Credit to reduce our 2024-2025 premium for the Workers' Compensation renewal. NOTE: A copy of the board/council minutes is required.

_____ 2. We will not use our Escrow Credit to reduce our 2024-2025 premium for the Workers' Compensation renewal.

If you choose to not use Escrow to reduce your premium, the premium shall be due and payable on or before the first day of the agreement period or within thirty (30) days of the date of invoice, whichever is later. OMAG offers three payment plans: annual, semi-annual, and quarterly.

Failure to pay or for OMAG to receive the premium due on the above stated dates shall result in cancellation and non-coverage for you for the period in which the premium was due, or any extension thereof as a result of your decision to make the installment payments.

Date

Signature of Authorized Representative

Printed Name and Title

NOTE: THIS FORM MUST BE SIGNED AND RETURNED TO OMAG.

BETHANY CITY COUNCIL

From: Robert Ray Jones, Jr.
Date: February 29, 2024
Subject: Utility Ordinance Review and proposals

BACKGROUND

The Council authorized the City Attorney to examine the city's utility ordinances at 50.01, 50.05, 50.06 and 50.07 and to make recommendations to council regarding changes and/or updates. I coordinated with the Finance Department to ascertain what the city's utility practices in comparison with the ordinances mentioned above. I also examined the history of previous, available ordinances of the city regarding utility billing and processes.

The current sections were previously codified under Title 17, Chapter 2 of the previous code that was replaced on November 19, 2002, when the City of Bethany recodified the entirety of its ordinances. The previous ordinances were organized as 17-201, 17-205, 17-206 and 17-207 accordingly. According to legislative history, these ordinances were previously codified in an even older code in sections 35 and 44. Our ordinances were recodified in 1931, 1941, 1953, 1961, 1971, and 1981. Due to the recodifications some of the previous history has been lost to time. (as a side note perhaps it is time to recodify the city's ordinances since it has been more than 20 years since the last revision)

Regardless, I shall outline the evolution of the ordinances as best as practical. In 1955, ordinance 242 was enacted which set out a general payment schedule for utilities. The City Clerk issued a bill each month with a due date. If the bill was not paid within ten days after becoming due, there was a penalty. If the bill was not paid within twenty days after becoming due the water would be turned off until the account was no longer delinquent. The ordinance established that a systemic procedure for billing and collections could be recommended by the City Manager and with approval by the Council implemented. The procedure was required to be uniform, but different due dates and different dates for billing may be established for purposes of efficiency.

In 1957, the ordinances codified a procedure for billing and water services. The City of Bethany was divided into zones (perhaps according to the wards) and billings were to be made by a specific day of the month: the 5th, the 10th, the 15th and the 20th. The ordinance stated that the bill was due on the date of issue. If the account was not paid within fifteen days, a penalty was added. If it was not paid within twenty-five days after becoming due the water was turned off until the account was no longer delinquent.

In 1966, the ordinances altered the time frame for the zones: the 7th, the 14th, 21st, and 28th. It also permitted for partial payments of the bill.

In 1971, the ordinance was amended to adjust the late fees. A new section was added making it unlawful for residents to tamper with water meters.

In 1979, the ordinance was amended to clarify the past due date and cut off dates. Instead of simply stating fifteen and twenty-five days, the dates were placed into a chart in the ordinance as follows:

Section	1	2	3	4
Billing Date	7 th	14 th	21 st	28 th
Past Due Date	22 nd	29 th	6 th	13 th
Cut Off Date	12 th	19 th	26 th	3 rd

In 1986, the ordinances were amended, but the part of the attached Appendix “A” is lost. So, I cannot ascertain what, if any, significant changes were made.

Finally, it appears this schedule was eliminated from the ordinances when the code of ordinances was recodified in 2002. Section 50.06 does not have a table for billing dates, past due dates, or cut off dates.

Currently, the city sends out bills in four zones. Bills go out on Thursday, either by mail or e-mail. The due date is stated on the bill and the back of the bill has various notices to the customer regarding procedures and penalties. Bills are due fifteen days later. This is consistent with Bethany’s ordinances since 1957. Instead of a late fee becoming immediately due on the fifteenth day after issuance, Resolution 1580 set forth a policy that the fee would be added on the 20th day. On the 28th day, an automated call is made to the customer reminding them to pay the bill. The bill is generated on the same day and indicates that water service will be cut off and provides a cutoff date for the past due amount in red. On the 32nd day after the initial bill, an automated call is generated to delinquent customers warning them of impending cut off. On the 33rd day, a cut off list is generated, and staff begins cutting off delinquent accounts.

In reviewing the ordinances, we discovered where the practices and ordinances were out of alignment and have implemented changes in practices to be made.

Section 50.01 requires that the type of account be included on the bill, such as commercial, residential, etc. This used to be done in the past, but in switching third-party providers it appears this information was omitted. Incode is being requested to include this information on the bill.

Section 50.05 requires that certain information regarding how a customer could address concerns with their bill to city hall to include appealing decisions from the utility supervisor. Changes are being submitted to Incode to ensure full compliance with these requirements.

Section 50.06 and 50.07 required no operational changes.

For discussion, I have attached some suggested changes to Section 50.05 and 50.06.

The Department expressed some concern with managing issues involving property managers as opposed to owners of property or their tenants. So, some additional language is suggested to clarify this potential issue.

The Department further expressed some concerns with the delivery of mail. Some customers are only billed by mail, while others receive bills via e-mail or both. Because the delivery of mail may create issues, it is suggested that additional time be provided before cutting off services. This language is included in 50.06. Additional proposed changes are to simplify the language regarding appeal and to include a provision to codify the Water Leak Cost-Sharing Plan that was adopted by Resolution 1616 in February of 2021.

These ordinance suggestions will clarify and consolidate the City of Bethany's ordinances on utilities without substantially making changes. However, these suggestions do not incorporate any substantive changes that the council may be inclined to incorporate. This is especially true, since it appears the city has changed its practice multiple times in the past.

I would recommend a small committee of council members (similar to the committee for the social media policy) to discuss proposed changes to the utility ordinances. With the suggested changes, I could coordinate with Administration and Finance for input regarding possible impacts on staff and the customer base. Thereafter, ordinance proposals could be presented to the Council thereafter.

RECOMMENDATION

1. City attorney recommends the appointment of a small committee.

ADDITIONAL COMMENTS

A circular stamp containing a handwritten signature in blue ink that reads "dg".

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTION 50.05 TO THE BETHANY CODE OF ORDINANCES AMENDING 50.05 (A) TO INCLUDE PROPERTY MANAGER AS PERSONS AUTHORIZED TO OPEN UTILITY ACCOUNTS.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BETHANY, OKLAHOMA:

SECTION 1. Section 50.05 (A) currently reads as follows:

(A) (1) All fees and charges in connection with the use of the city's sanitary sewer system, the city's water facility system or the city's sanitation service are billed to the owner or occupant of the premises to which the services are available. The owner or occupant shall be the person whose name is on file with the City Clerk as the city water customer, and in whose name the water deposit was made, and who is chargeable for the water bill for the premises.

(2) The owner or occupant shall be billed in accordance with applicable rates set by the City Council pursuant to §§ 50.01 through 50.03. All fees and charges owing for any of these utility services shall be billed on one monthly bill submitted to the customer each month.

SECTION 2. Section 50.05 (A) is amended by as follows:

(A) (1) All fees and charges in connection with the use of the city's sanitary sewer system, the city's water facility system or the city's sanitation service are billed to the owner, **property manager**, or occupant of the premises to which the services are available. The owner, **property manager**, or occupant shall be the person whose name is on file with the City Clerk as the city water customer, and in whose name the water deposit was made, and who is chargeable for the water bill for the premises. **The name on file with the City Clerk is the customer as may be referenced throughout Chapter 50 of Bethany's Code of Ordinances**

(2) The ~~owner or occupant~~ **customer** shall be billed in accordance with applicable rates set by the City Council pursuant to §§ 50.01 through 50.03. All fees and charges owing for any of these utility services shall be billed on one monthly bill submitted to the customer each month.

SECTION 3:

If any part, article, section, or subsection of this ordinance shall be held invalid or unconstitutional for any reason, such holding shall not be construed to impair or invalidate the remainder of said ordinance, notwithstanding such holding.

END

The foregoing ordinance was introduced before the Bethany City Council on the _____ day of _____, 202__, and was duly adopted and approved by the Mayor and City Council on the _____ day of _____, 202__, and after compliance with notice requirements of the Open Meeting Law (25 OSA, Sections 301, et seq.)

ATTEST:

MAYOR

CITY CLERK

Approved as to form and legality on _____, 202__.

CITY ATTORNEY

DRAFT

ORDINANCE NO. _____

AN ORDINANCE AMENDING SECTION 50.06 TO THE BETHANY CODE OF ORDINANCES AMENDING 50.06 (A) (2) TO SET THE TIME FOR DISCONNECTION OF UTILITY SERVICES; ADDING A NEW SECTION TO CODIFY RESOLUTION 1616 ESTABLISHING A COST-SHARING LEAK ADJUSTMENT POLICY; AND PERMITTING REQUESTS FOR DELAYS AND WAIVER OF PAYMENTS AND FEES.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BETHANY, OKLAHOMA:

SECTION 1. Section 50.06 currently reads as follows:

(A) It is the policy of the city to discontinue utility service to customers by reason of nonpayment of bills only after notice and a meaningful opportunity to be heard on disputed bills. The city's form for application for utility service and all bills shall contain, in addition to the title, address, room number, and telephone number of the official in charge of billing, clearly visible and easily readable provisions to the effect:

(1) That all bills are due and payable on or before the date set forth on the bill; and
(2) That if any bill is not paid by or before that date, service will be discontinued for nonpayment; and

(3) That any customer disputing the correctness of his bill shall have a right to a hearing at which time he or she may be represented in person and by counsel or any other person of his or her choosing and may present orally or in writing his or her complaint and contentions to the city official in charge of utility billing. This official shall be authorized to order that the customer's service not be discontinued and shall have the authority to make a final determination of the customer's complaint.

(B) Requests for delays or waiver of payment will not be entertained; only questions of proper and correct billing will be considered. In the absence of payment of the bill rendered or resort to the hearing procedure provided herein, service will be discontinued at the time specified.

(C) When it becomes necessary for the city to discontinue utility service to a customer for nonpayment of bills, service will be reinstated only after all bills for service then due have been paid, along with a turn-on charge in an amount as set by City Council.

SECTION 2. Section 50.06 is amended by as follows:

(A) It is the policy of the city to discontinue utility service to customers by reason of nonpayment of bills only after notice and a meaningful opportunity to be heard on disputed bills. The city's form for application for utility service and all bills shall contain, in addition to the title, address, room number, and telephone number of the official in charge of billing, clearly visible and easily readable provisions to the effect:

(1) That all bills are due and payable on or before the date set forth on the bill; and
(2) That if any bill is not paid by or before that date, service will be discontinued for nonpayment **twelve days after the next billing date. The billing date is the date that the bill for services is written, not the date upon which the bill is due;** and

(3) **That disputes about the correctness of a bill, requests for delays, or waiver of payment may be heard by the Utility Supervisor and approved by the City Manager**

~~(3)~~ (4) That any dispute with the utility supervisor's determination to the correctness of a bill or fee may be appealed to the City Manager in writing who shall be authorized to order the service not be terminated and has final authority regarding the customer's complaint. ~~any customer disputing the correctness of his bill shall have a right to a hearing at which time he or she may be represented in person and by counsel or any other person of his or her choosing and may present orally or in writing his or her complaint and contentions to the city official in charge of utility billing. This official shall be authorized to order that the customer's service not be discontinued and shall have the authority to make a final determination of the customer's complaint.~~

(B) ~~Requests for delays or waiver of payment will not be entertained; only questions of proper and correct billing will be considered.~~ In the absence of payment of the bill rendered or resort to the ~~hearing~~ procedure provided herein, service will be discontinued at the time specified in 50.06 (A)(2).

(C) When it becomes necessary for the city to discontinue utility service to a customer for nonpayment of bills, service will be reinstated only after all bills for service then due have been paid, along with a turn-on charge in an amount as set by City Council.

(D) **Water Leak Cost-Sharing Plan:** if a customer has encountered a water leak in the customer's connection lines and interior plumbing, the customer may enter into a cost-sharing plan with the City of Bethany as follows:

(1) The Customer must complete a form that water service was received at the customer's address and that increased usage occurred due to a water leaking in the plumbing or connections belonging to the customer and the customer affirms under oath the plumbing issue is a completed repair and provides a plumber's statement or repair receipts.

(2) The form must be completed and submitted to the City of Bethany Utility Department as soon as possible and no later than ninety days from the date the leak occurred.

(3) No cost-sharing leak adjustment to the account will be made until the billing cycle following the repair date is completed and water usage has returned to normal.

(4) The cost-sharing leak adjustment will be applied to only one month's bill, while the leak occurred, with a maximum of two per calendar year and not to exceed 30,000 gallons.

(5) The customer will keep their monthly bills current until the adjustment is made.

(6) The customer will be notified when the adjustment results in a credit balance and future bills be subtracted from the credit balance. No refund checks will be issued.

SECTION 3:

If any part, article, section, or subsection of this ordinance shall be held invalid or unconstitutional for any reason, such holding shall not be construed to impair or invalidate the remainder of said ordinance, notwithstanding such holding.

END

The foregoing ordinance was introduced before the Bethany City Council on the _____ day of _____, 202__, and was duly adopted and approved by the Mayor and City

Council on the ____ day of _____, 202__, and after compliance with notice requirements of the Open Meeting Law (25 OSA, Sections 301, et seq.)

ATTEST:

MAYOR

CITY CLERK

Approved as to form and legality on _____, 202__.

CITY ATTORNEY

DRAFT

BETHANY CITY COUNCIL

From: Elizabeth A. Gray
Date: June 13, 2024
Subject: Ward Three Appointment to the Board of Adjustment

Background

The Bethany Code of Ordinances provides the following concerning the appointment of Board of Adjustment members:

§ 158.085 CREATION AND MEMBERSHIP

- (A) There is hereby created within and for the city the Board of Adjustment consisting of five members who shall be qualified electors of the city.
- (B) (1) One member shall be appointed for each ward in the city and one member shall be at large. Each ward member shall be appointed for a term of three years by the Council.
- (2) The member at large shall be appointed by the Mayor. They shall serve until their successors are appointed and qualified unless sooner removed for cause upon written complaint and public hearing.
- (3) All vacancies in office shall be filled for the unexpired term.
- (4) Before entering upon the duties of office, each member shall take and subscribe to the oath of office as prescribed by law and ordinance.

(Prior Code, § 13-120) (Ord. 1242, passed 7- -83; Am. Ord. 1974, passed 8-6-19)

Statutory reference:

Creation of board of adjustment, powers and the like, see 11 O.S. §§ 44-101 et seq.

Council Member McPhail would like your consideration of approval for the appointment of Beth Blankenship to the Board of Adjustment to serve a three-year term that would expire in 2027. Ms. Blankenship has submitted a board application for your review (attached).

RECOMMENDATION

1. As develops during the meeting.

ADDITIONAL COMMENTS



City of Bethany BOARD APPLICATION FORM

Choose the board or committee you are applying for:

Board of Adjustment Bethany Economic Development Authority

Planning and Zoning Commission Other: _____

Name: <u>Elizabeth m Blankenship</u>		In which Ward do you reside: <u>3</u>
Street Address: [REDACTED]		
City: <u>Bethany</u>	State: <u>OK</u>	Zip Code: <u>73008</u>
Home Phone:	Cell Phone: [REDACTED]	
Email Address: [REDACTED]		
Occupation: <u>Radiographer</u>		

Serving on a board or commission can be time consuming. Does your schedule allow attendance at regularly scheduled meetings?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If appointed, are you willing to comply with the City of Bethany Conflict of Interest Policy as stated in Section 7.5 (c) of the City Charter? <i>c) Any member of the Council or any board, commission, or other authority who has a direct personal or private interest in any question before the body of which he is a member shall abstain from voting thereon. Violation of this section shall constitute cause for removal from office for members of any board, commission, or other authority of the City government. Provided, however, a violation of this section shall not affect the validity of any action taken by the City Council or any other board or commission of the City.</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Education and Hobbies		
Level	Certificate / Degree / Major	Name of School
High School	<u>Diploma</u>	<u>PC West</u>
College	<u>BSRLN - MPH</u>	<u>OU - College of Allied Health '84</u>
Trade or Business School		<u>OU College of Public Health '94</u>
Hobbies:		

It is suggested that you include a cover letter and resume with your application.

I understand that this application does not guarantee an appointment to any board or committee. Appointments are approved by a City Council majority vote and this application is subject to the Open Meeting Act and Open Records Act.

Signature: Em Blankenship Date: 6-5-24

BETHANY CITY COUNCIL

From: Elizabeth A. Gray, City Manager
Date: June 13, 2024
Subject: Fire Hydrants

BACKGROUND

This list of out of commission fire hydrants is being provided to the council via agenda packet at the request of Councilor McPhail. As background, the list has been provided to council via email on May 2, 2024, and May 17, 2024.

In addition, a timeline for completion of repairs/replacement has been requested. During the budget process funds were allocated to implement a fire hydrant and valve replacement plan. While that plan is not yet complete, it is in process. Replacement/repair is more complex than just replacing the hydrants that are no longer in service, but an evaluation of the system is needed to decide whether or not the hydrant is needed in the area in question. For example, we have areas with more hydrants than are required, in other areas we have fewer than required or desired. Another critical component of the water system is the location and operability of valves to isolate sections of water line and hydrants so they can be efficiently repaired. It is important to complete the assessment of hydrants and valves that are currently in place to assure that assets are put in the most optimal position for future success of our operating system.

RECOMMENDATION

1. As develops during meeting

ADDITIONAL COMMENTS

A circular stamp containing the handwritten initials 'dg' in blue ink.

Hydrants

HOME FLOW TESTS WORK ORDERS SETTINGS REPORTS

 Add Hydrant  CSV Download  Google Earth Export  Advanced Search  Bulk Operations

<input type="checkbox"/> ID	Service	Type	Address	Location	District
<input type="checkbox"/> 2009	Out of Service	All	8281 NW 39th EXPY Bethany, OK 73008	8281 NW 39th Expwy	2
<input type="checkbox"/> 2022	Out of Service		8100 N Bridgeport LN Bethany, OK 73008	Patty Ln & Bridgeport SW	2
<input type="checkbox"/> 4001	Out of Service		6800 NW 50th ST Bethany, OK 73008	NW 50th & Mueller SW	4
<input type="checkbox"/> 4009	Out of Service		4901 N Mueller AVE Bethany, OK 73008	4901 Mueller	4
<input type="checkbox"/> 4050	Out of Service		4017 N Hammond AVE Bethany, OK 73008-2923	NW 40th & Hammond SW	4
<input type="checkbox"/> 4054	Out of Service		6329 NW 39th EXPY Bethany, OK 73008-2868	NW 39th Exp & Redmond NE	4
<input type="checkbox"/> 4059	Out of Service		6800 NW 39th EXPY Bethany, OK 73008-2501	NW 39th Exp & Mueller NE	4
<input type="checkbox"/> 4064	Out of Service		4100 N Asbury AVE Bethany, OK 73008	4000 Asbury NW corner of Herrick	4
<input type="checkbox"/> 5011	Out of Service		8329 NW 30th ST Bethany, OK 73008	NW 30th & Downing Ct NE	5
<input type="checkbox"/> 6039	Out of Service		3405 N Thompkins AVE Bethany, OK 73008	NW 33rd Ter. & Thompkins WS	6
<input type="checkbox"/> 7015	Out of Service			NW 32nd & Mueller NE	7
<input type="checkbox"/> 9087	Out of Service		7913 NW 21st ST Bethany, OK 73008	7913 NW 21st (Council Crossing Apt)	9

City of Bethany General Fund
Statement of Revenues and Expense
May 2024

AGENDA: 06/18/2024
ITEM: 18 (A)

Revenues

	2023-2024	May	Year to Date	Year to Date	Budget
	Annual Budget	Revenue	Revenue	Percentage of Budget	Remaining
SALES TAX 82.5% DEDICATED	4,915,581.00	411,124.00	4,538,501.00	92.33%	377,080.00
USE TAX REVENUE	1,340,722.00	125,734.00	1,407,955.00	105.01%	-67,233.00
HOTEL TAX REVENUE	53,583.00	3,571.00	46,323.00	86.45%	7,260.00
CABLE FRANCHISE TAX REVENUE	105,852.00	24,932.00	75,553.00	71.38%	30,299.00
PHONE FRANCHISE TAX REVENUE	24,038.00	0.00	40,698.00	169.31%	-16,660.00
UTILITY FRANCHISE TAX REVENUE	751,061.00	40,886.00	650,189.00	86.57%	100,872.00
OCCUPATIONAL LICENSE REVENUE	28,119.00	4,420.00	36,587.00	130.11%	-8,468.00
BUILDING PERMIT REVENUE	28,246.00	3,451.00	41,706.00	147.65%	-13,460.00
INSPECTION PERMIT REVENUE	33,446.00	2,045.00	48,717.00	145.66%	-15,271.00
ZONING PERMITS	1,094.00	0.00	0.00	0.00%	1,094.00
ANIMAL LICENSE REVENUE	0.00	0.00	469.00	0.00%	-469.00
ABATEMENT REVENUE	0.00	0.00	7,964.00	0.00%	-7,964.00
MOTOR FUEL TAX REVENUE	37,049.00	0.00	21,515.00	58.07%	15,534.00
COMMERCIAL VEH TAX REVENUE	139,694.00	16,687.00	134,722.00	96.44%	4,972.00
CIGARETTE TAX REVENUE	42,592.00	2,910.00	33,901.00	79.59%	8,691.00
ALCOHOL BEVERAGE TAX REVENUE	57,391.00	4,727.00	49,413.00	86.10%	7,978.00
ACCOUNTING SERVICE REVENUE	26,400.00	0.00	39,600.00	150.00%	-13,200.00
EMERGENCY MEDICAL CALL SVC FEE	279,415.00	23,504.00	257,804.00	92.27%	21,611.00
STORMWATER COMPLIANCE FEE	323,352.00	27,147.00	297,689.00	92.06%	25,663.00
CEMETARY LOT SALES REVENUE	34,200.00	500.00	18,900.00	55.26%	15,300.00
MINERAL RIGHTS & ROYALTIES REV	34,853.00	1,035.00	11,073.00	31.77%	23,780.00
POLICE FINES & COURT COST REV	813,252.00	54,699.00	672,696.00	82.72%	140,556.00
INTEREST INCOME	13,515.00	1.00	33,795.00	250.06%	-20,280.00
MISCELLANEOUS REVENUE	108,290.00	3,354.00	69,256.00	63.95%	39,034.00
REIMBURSEMENT REVENUE	30,386.00	2,021.00	13,668.00	44.98%	16,718.00
CREDIT CARD FEES	102,913.00	8,489.00	93,747.00	91.09%	9,166.00
GRANT REVENUE	134,000.00	0.00	17,264.00	12.88%	116,736.00
SALE OF ASSETS	0.00	0.00	10,000.00	0.00%	-10,000.00
SETTLEMENT PROCEEDS	0.00	91,972.00	82,208.00	0.00%	-82,208.00
ECONOMIC DEV PROMO & EVENT RE	0.00	0.00	120.00	0.00%	-120.00
OMAG WORKER'S COMP REFUNDS	48,483.00	0.00	8,946.00	18.45%	39,537.00
Total Revenues	9,507,527.00	853,209.00	8,760,979.00	92.15%	746,548.00
Transfers In	2,328,894.00	272,913.00	2,064,583.00	88.65%	264,311.00
Total Revenues and Transfers In	11,836,421.00	1,126,122.00	10,825,562.00	91.46%	1,010,859.00

Expenses

	2023-2024 Annual Budget	May Expenses	Year to Date Expenses	Year to Date Percentage of Budget	Budget Remaining
01.0-MANAGEMENT	1,039,918.00	89,027.00	818,563.00	78.71%	221,355.00
02.0-FINANCE	429,104.00	62,053.00	373,902.00	87.14%	55,202.00
03.0-MUNICIPAL COURT	620,081.00	49,995.00	465,188.00	75.02%	154,893.00
04.0-ENGINEERING	209,000.00	21,395.00	158,005.00	75.60%	50,995.00
05.0-POLICE	4,699,604.00	463,186.00	4,058,071.00	86.35%	641,533.00
06.0-FIRE	2,910,684.00	295,157.00	2,719,178.00	93.42%	191,506.00
07.0-COMMUNITY DEV	620,108.00	64,956.00	471,119.00	75.97%	148,989.00
08.1-PW ADMIN	190,503.00	16,719.00	140,249.00	73.62%	50,254.00
08.2-STREETS	1,215,182.00	64,591.00	901,986.00	74.23%	313,196.00
08.4-FLEET MAINT	133,624.00	14,108.00	80,278.00	60.08%	53,346.00
08.5-PARKS	600,557.00	66,766.00	447,955.00	74.59%	152,602.00
98.0-CONTINGENCY	606,000.00	0.00	95,000.00	0.00%	511,000.00
TOTAL EXPENDITURES	13,274,365.00	1,207,953.00	10,729,494.00	80.83%	2,544,871.00
Transfers Out	790,613.00	0.00	700,000.00	88.54%	0.00
Total Expenses and Transfers Out	14,064,978.00	1,207,953.00	11,429,494.00	81.26%	2,544,871.00
Revenues over (under) expenses	-2,228,557.00	-81,831.00	-603,932.00	27.10%	-1,534,012.00

Bethany Public Works Authority
Statement of Revenues and Expenses
May 2024

Revenues

	2023-2024 Annual Budget	May Revenue	Year to Date Revenue	Year to Date Percentage of Budget	Budget Remaining
RESIDENTIAL PENALTY REVENUE	155,328.00	17,843.00	181,296.00	116.72%	-25,968.00
COMMERCIAL PENALTY REVENUE	60,000.00	3,706.00	27,239.00	45.40%	32,761.00
SOLID WASTE REVENUE	2,985,427.00	252,431.00	2,754,742.00	92.27%	230,685.00
WATER REVENUE	4,133,140.00	324,863.00	3,655,929.00	88.45%	477,211.00
WATER TAP REVENUE	2,513.00	0.00	49,517.00	1970.43%	-47,004.00
SEWER REVENUE	3,025,164.00	335,413.00	3,137,556.00	103.72%	-112,392.00
SEWER TAP REVENUE	257.00	0.00	3,000.00	1167.32%	-2,743.00
INTEREST INCOME	116,187.00	9,937.00	293,830.00	252.89%	-177,643.00
LEASE REVENUE	149,091.00	8,766.00	170,239.00	114.18%	-21,148.00
SCRAP METAL REVENUE	0.00	0.00	2,325.00	0.00%	-2,325.00
GRANT REVENUE	0.00	0.00	1,328,446.00	100.00%	-1,328,446.00
MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00%	0.00
*** TOTAL REVENUE ***	10,627,107.00	952,959.00	11,604,119.00	109.19%	-977,012.00
Total Revenues and Transfers In	10,627,107.00	952,959.00	11,604,119.00	109.19%	-977,012.00

Expenses

	2023-2024 Annual Budget	May Expenses	Year to Date Expenses	Year to Date Percentage of Budget	Budget Remaining
02.0-BPWA FINANCE	515,597.00	52,818.00	468,140.00	90.80%	47,457.00
08.1-BPWA ADMIN	208,003.00	18,663.00	155,413.00	74.72%	52,590.00
08.3-BPWA SANITATION	2,169,476.00	174,733.00	1,694,667.00	78.11%	474,809.00
08.4-BPWA FLEET MAINT	133,624.00	370.00	18,577.00	13.90%	115,047.00
12.0-BPWA WATER PLANT	2,304,311.00	178,564.00	1,929,715.00	83.74%	374,596.00
12.1-BPWA WATER LINE	532,500.00	30,763.00	381,666.00	71.67%	150,834.00
12.2-BPWA SEWER LINE	2,200,400.00	68,713.00	1,321,681.00	60.07%	878,719.00
97.0-DEBT SERVICE INTERST EXP	250,000.00	10,072.00	195,747.00	78.30%	54,253.00
98.0-CONTINGENCY	217,000.00	0.00	0.00	0.00%	217,000.00
99.0-TRANSFERS OUT	2,150,000.00	179,167.00	1,970,837.00	91.67%	179,163.00
Total Expenses and Transfers Out	10,680,911.00	713,863.00	8,136,443.00	76.18%	2,544,468.00
DEBT SERVICE PRINCIPAL	1,235,614.00	80,000.00	1,155,146.00	93.49%	80,468.00
Revenues over (under) Expenses/Debt Service	-1,289,418.00	159,096.00	2,312,530.00	-179.35%	-3,601,948.00

City of Bethany
Capital Improvement Fund
Statement of Revenue And Expense
May 2024

Revenues

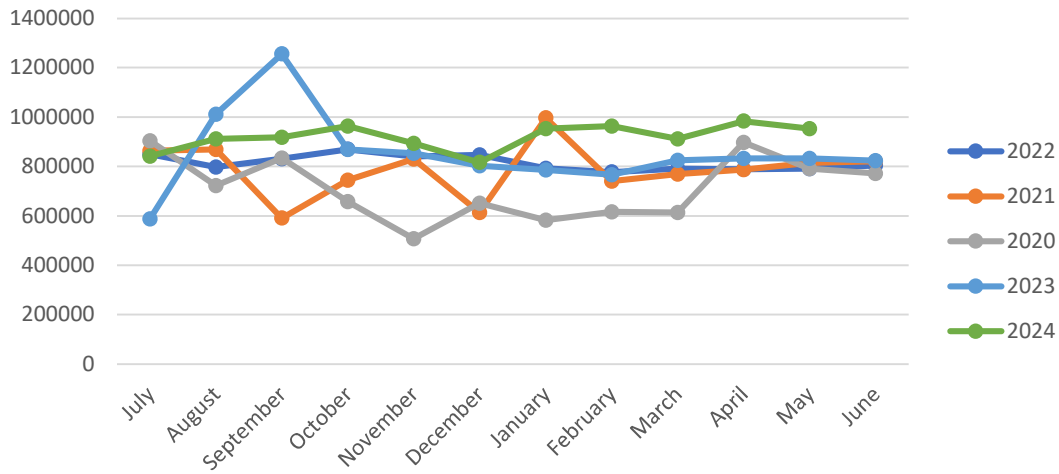
	2023-2024 Annual Budget	May Revenue	Year to Date Revenue	Year to Date Percentage of Budget	Budget Remaining
SALES TAX 17.5% DEDICATED	1,056,773.00	87,208.00	962,712.00	91.10%	94,061.00
INTEREST REVENUE	1,438.00	0.00	4,081.00	283.80%	-2,643.00
TRANSFER FROM GF	648,613.00	0.00	558,000.00	86.03%	90,613.00
MISCELLANEOUS REVENUE	365,289.00	0.00	365,289.00	100.00%	0.00
GRANT REVENUE	924,875.00	0.00	309,384.00	0.00%	615,491.00
Total Revenue	2,996,988.00	87,208.00	2,199,466.00	73.39%	797,522.00

Expenses

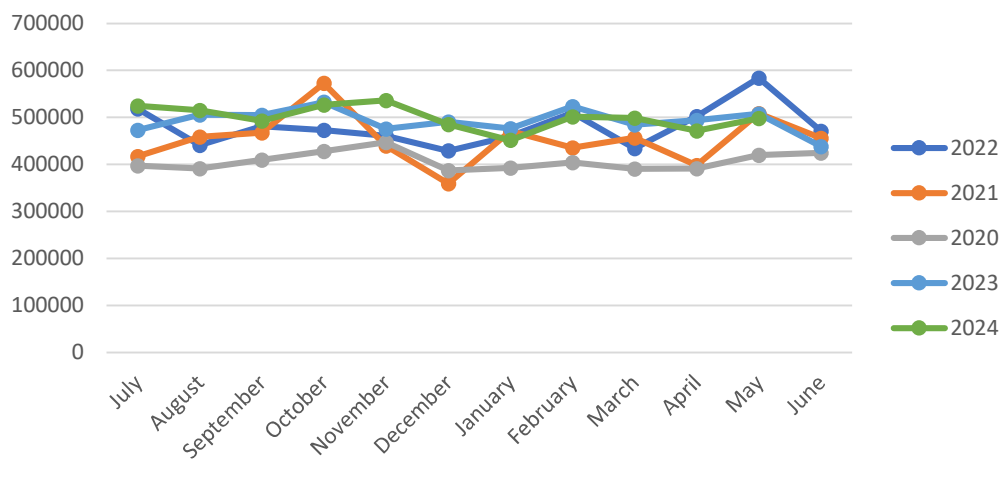
	2023-2024 Annual Budget	May Expenses	Year to Date Expenses	Year to Date Percentage of Budget	Budget Remaining
Capital Projects					
RIPPER PARK POOL	90,000.00	46,982.00	89,489.00	99.43%	511.00
CDBG GRANT MATCH	345,463.00	0.00	344,586.00	99.75%	877.00
31ST STREET LIFT STATION	214,000.00	0.00	0.00	0.00%	214,000.00
FIRE TRUCK LEASE PAYMENT	85,000.00	0.00	0.00	0.00%	85,000.00
SANITATION TRUCK	235,624.00	0.00	231,600.00	98.29%	4,024.00
CRRSAA ROCKWELL PROJECT	695,661.00	1,141.00	70,540.00	10.14%	625,121.00
CITY HALL HVAC REPLACEMENT	58,600.00	0.00	24,587.00	41.96%	34,013.00
PW 1/2 TON TRUCK W/ TOMMY LIF	37,400.00	0.00	37,504.00	100.28%	-104.00
STREETS 1 TON TRUCK W/ DUMP	65,035.00	0.00	0.00	0.00%	65,035.00
DISPATCH CONSOLE	95,000.00	0.00	0.00	0.00%	95,000.00
PW MINI TRAC LOADER	32,000.00	0.00	31,316.00	97.86%	684.00
ODOT/SNU PROJECT	507,402.00	0.00	507,402.00	100.00%	0.00
REPLACEMENT DUMPSTERS	54,900.00	0.00	52,925.00	96.40%	1,975.00
RIPPER PARK IMPROVEMENTS	92,000.00	2,505.00	2,505.00	2.72%	89,495.00
RON CLARK DOG PARK	40,000.00	0.00	0.00	0.00%	40,000.00
COMM. DEV. TRUCK	40,000.00	0.00	39,602.00	99.01%	398.00
PD HVAC	20,000.00	0.00	0.00	0.00%	20,000.00
PW ZTR MOWER	20,000.00	0.00	18,654.00	93.27%	1,346.00
PW FLAIL MOWER	9,000.00	0.00	0.00	0.00%	9,000.00
Total Capital Projects	2,737,085.00	50,628.00	1,450,710.00	53.00%	1,286,375.00

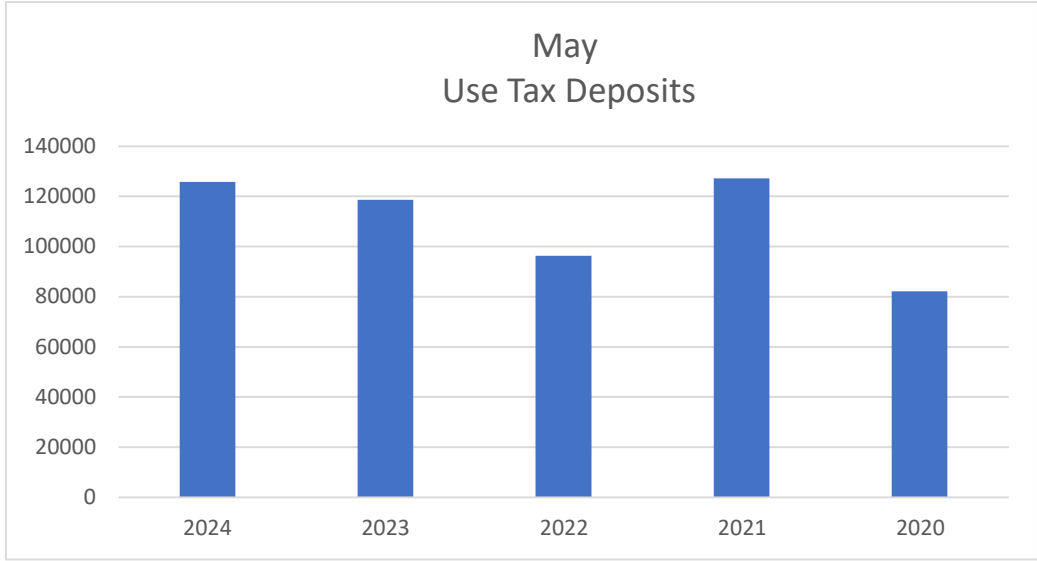
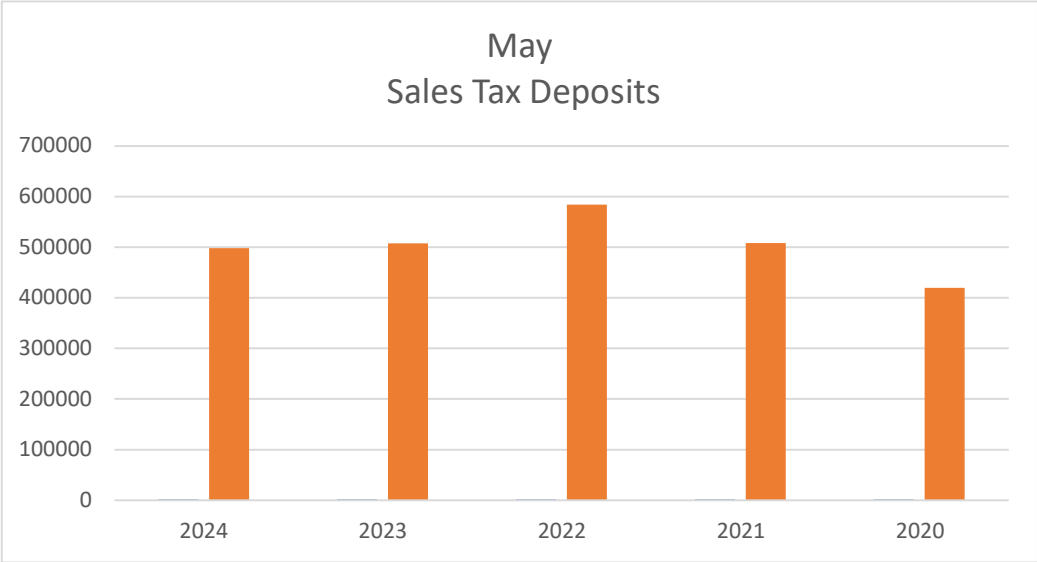
Revenues Over (under) Expenses	259,903.00	36,580.00	748,756.00	288.09%	-488,853.00
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Public Works Authority Monthly Income



Monthly Sales Tax Income





**Bethany/Warr Acres Public Works Authority
Financial Statement Summary
Year-To-Date for the Period Ending May 31, 2024**

	GENERAL FUND		91.67% OF BUDGET
	<u>BUDGET</u>	<u>ACTUAL</u>	
BEGINNING FUND BALANCE	\$1,385,434	\$1,385,434	
REVENUES	\$7,650,000	\$3,210,027	41.96%
EXPENDITURES	<u>-\$8,666,115</u>	<u>-\$3,704,091</u>	42.74%
REVENUES OVER (UNDER) EXPENDITURES	\$369,319	\$891,370	
TRANSFERS IN	\$0	\$0	
TRANSFERS OUT	\$0	\$0	
NET OTHER	\$0	\$0	
INCREASE (DECREASE) TO BEGINNING FUND BALANCE	-\$1,016,115	-\$494,064	
ENDING FUND BALANCE (BEFORE BUDGETED RESERVE)	\$369,319	\$891,370	
BUDGETED RESERVE	<u>\$0</u>	<u>\$0</u>	
ENDING FUND BALANCE	\$369,319	\$891,370	
ENDING BALANCE AS A PERCENTAGE OF ANNUAL REVENUES	4.83%	11.65%	

Amount of budgetary fund balance carried over from the end of the prior year.

This % is a basic measure of where the fund should be year-to-date compared to budget.

Indicates the current budget, as adopted, plans on collecting this amount of revenues in excess of planned expenditures, thereby increasing the fund balance to an acceptable percentage by the end of the fiscal year.

This represents the amount by which fund revenues are more than expenditures prior to net transfers (subsidies) from other funds.

This indicates the fund has received revenues that are more or less than year-to-date expenditures by this amount. It is the year-to-date fund balance.

This amount is considered the fund's percentage of unappropriated (budget) and unexpended (actual) fund balance reserves.

This amount reflects the uncommitted fund balance at the end of the month. This amount should never go below \$0 per State law.

NOTICE: On Thursday, May 30th, 2024, at or before 4:59 p.m., agenda was posted at the front doors of City Hall, on the bulletin board in the lobby of City Hall, and on the City of Bethany website: cityofbethany.org. The City of Bethany encourages participation from all its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48-hour rule if signing is not the necessary accommodation.

BETHANY PUBLIC WORKS AUTHORITY MEETING

BETHANY CITY HALL

TUESDAY, JUNE 4, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd	Chairman
	Jeff Knapp	Vice-Chairman
	Steve Palmer	Trustee
	Chris Powell	Trustee
	Marilyn McPhail	Trustee
	Kathy Larsen	Trustee
	Brian Magirowsky	Trustee
MEMBERS ABSENT:	Peter Plank	Trustee
	Ken Smart	Trustee
OTHERS PRESENT:	Elizabeth Gray	City Manager
	Ray Jones	City Attorney
	Michael Vaughn	City Clerk/Treasurer
	Lesa LaMar	Deputy City Clerk
	Chad Meek	Deputy Police Chief
	(See Roster)	

Chairman Lloyd called the Bethany Public Works Authority meeting to order at 7:31 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

- A. **APPROVAL OF MINUTES FROM MAY 21, 2024, REGULAR MEETING.**
- B. **APPROVAL OF CLAIMS: THESE CLAIMS HAVE BEEN FOUND TO BE IN ORDER BY STAFF AND PROPER AS TO FORM AND PROCEDURE AND ARE RECOMMENDED FOR PAYMENT. A COPY OF THE CLAIMS.**

A motion was made by Trustee Magirowsky, seconded by Trustee Larsen to approve the Consent Docket as presented. Yes Votes: Larsen, Palmer, Lloyd, Powell, McPhail, Magirowsky, and Knapp. No Votes: None. Motion passed.

ITEM NO. 2 on the agenda was **NEW BUSINESS (AS DEFINED BY THE OKLAHOMA OPEN MEETING ACT § 311 (A) (9) AS “MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE REASONABLY BEEN FORESEEN PRIOR TO THE TIME OF POSTING THE AGENDA”)**.

None

ITEM NO. 3 on the agenda was **ADJOURN UNTIL JUNE 18, 2024.**

Chairman Lloyd adjourned the Bethany Public Works Authority meeting at 7:31 P.M. until June 18, 2024.

CHAIRMAN

SECRETARY

BETHANY PUBLIC WORKS AUTHORITY

From: Michael Vaughn, Finance Director
Date: June 13, 2024
Subject: Claims list for the 06/18/2024 Bethany Public Works Authority Meeting

BETHANY PUBLIC WORKS AUTHORITY

FUND	AMOUNT
Bethany Public Works Authority	\$ 225,434.29
TOTAL	\$ 225,434.29

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 979,837.38
Bethany Public Works Authority	\$ 225,434.29
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ -
TOTAL	\$ 1,205,271.67

RECOMMENDATION

1. Approve claims as presented.



FUND: 056- BETHANY PUBLIC WORKS AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: N/A		NON-DEPARTMENTAL				
24-49984	10-3436	BANCFIRST	2013 BOND	6/2024	JUNE 2024	80,000.00
DEPARTMENT TOTAL:						80,000.00
DEPARTMENT: 02.0		FINANCE				
24-50881	10-005321	AMAZON CAPITAL SERVICES,	INCOOLING TOWEL/FANS	6/2024	20240612*	43.86
24-48310	10-005702	TPS TECHNICAL PROGRAMMING	UTILITY BILLING SVC	6/2024	117908	4,604.45
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	95.88
24-50738	10-1749	RK BLACK INC.	SHARP COPIER MAINT	6/2024	IN1143336	17.54
24-50791	10-4008	FRANCOTYP-POSTALIA INC	POSTAGE MACHINE	6/2024	RI106238567	15.98
DEPARTMENT TOTAL:						4,777.71
DEPARTMENT: 08.1		PUBLIC WORKS - ADMIN				
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	454.98
24-50850	10-005321	AMAZON CAPITAL SERVICES,	INGLASSSLEANER,NITRILEGLOVE	6/2024	6875407	235.37
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	171.21
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	47.94
DEPARTMENT TOTAL:						909.50
DEPARTMENT: 08.3		PUBLIC WORKS - SANIT				
24-50755	10-005321	AMAZON CAPITAL SERVICES,	INPENS,PAPER,PAPERTOWELS	6/2024	8831458	103.27
24-50850	10-005321	AMAZON CAPITAL SERVICES,	INGLASSSLEANER,NITRILEGLOVE	6/2024	6875407	170.79
24-50011	10-006081	CH&W COMMERCIAL TIRE, LLC	RE-CAPS&DIS&REMOUNTS	6/2024	3-GS62758	1,600.00
24-50865	10-0202	WASTE CONNECTIONS, INC	MAY'S 30 &40 ROLLOFFS	6/2024	3243674v013	6,819.67
24-50835	10-0225	GENUINE PARTS	CABIN&AIRFILTERSSIGNALLAM	6/2024	7092-061709	685.22
24-50633	10-0812	J & R EQUIPMENT LLC	REPAIR UNIT #99	6/2024	01W5753.02	4,631.57
24-50780	10-0812	J & R EQUIPMENT LLC	REPAIR UNIT #95	6/2024	01W5731	6,321.02
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	9,412.75
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	5,933.81
24-50867	10-2660	ODEQ WATER QUALITY DIV	WATER&WASTERENEWAL	6/2024	24060190492	92.00
24-50810	10-3081	PREMIER TRUCK/ATC FREIGHTL	IREPAIR UNIT #89	6/2024	11538120	752.44
24-50811	10-3081	PREMIER TRUCK/ATC FREIGHTL	IDX&POSSIBLEREPAIRUNIT#92	6/2024	11597120	781.72
24-50823	10-3081	PREMIER TRUCK/ATC FREIGHTL	IREPAIR UNIT #89	6/2024	11653120	1,355.09
24-50503	10-4012	WASTE CONNECTIONS,INC	4TH QUATER LANDFILL FEE	6/2024	31208E012	30,537.43
24-50608	10-4208	OKLAHOMA CITY TREASURY	4TH QUATER HAZARDOUSWASTE	6/2024	100524	1,066.50
DEPARTMENT TOTAL:						70,263.28

FUND: 056- BETHANY PUBLIC WORKS AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 08.4 PUBLIC WORKS - MAINT						
24-50849	10-005321	AMAZON CAPITAL SERVICES, IN2	PORTACOO APEX 4000	6/2024	3553052	3,925.39
24-50747	10-0225	GENUINE PARTS	SUPPLIES FOR FLEET	6/2024	7092-061861	249.00
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	356.38
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	342.80
24-50854	10-2648	MUNGER PAINTS	PAINT FOR FUEL PUMPS	6/2024	204824	148.35
DEPARTMENT TOTAL:						5,021.92
DEPARTMENT: 12.0 UTILITY - WATER PLANT						
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	667.14
24-50519	10-0091	BRENNTAG SOUTHWEST INC	2TOTESOFALUMINUMSULFATE	6/2024	BSW549892	2,772.09
24-50307	10-0696	HAYNES EQUIPMENT CO INC	WATER LEVEL SENSOR/SCADA	6/2024	INV8129834	394.80
24-50383	10-0696	HAYNES EQUIPMENT CO INC	REPAIRVALVEONFILTER#2	6/2024	INV8129833	931.93
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	1,980.28-
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	4,932.92
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	375.19
24-50836	10-1288	ROSE STATE COLLEGE	ODEQ RENEWALS	6/2024	1004965	325.00
24-50725	10-1329	SCHWARZ (BORAL) READY MIX	2YRDSOFCONCRETFORWTP	6/2024	320854	330.00
24-49845	10-1402	PHILLIP STINCHCOMB LIVING	TWATER LEASE PYMT	6/2024	MAY 2024	1,748.38
24-50775	10-1622	WESTLAKE ACE HARDWARE	GAS CAN, ADHESIVE	6/2024	3504194	38.98
24-50853	10-2660	ODEQ WATER QUALITY DIV	RENEWAL OPERATOR	6/2024	COPE-24060191166	230.00
24-50602	10-3919	MISSISSIPPI LIME	25 TONS OF LIME	6/2024	1728794	10,060.76
24-50751	10-3919	MISSISSIPPI LIME	25 TONS LIME	6/2024	1730120	10,015.73
DEPARTMENT TOTAL:						30,842.64
DEPARTMENT: 12.1 UTILITY - WATER LINE						
24-50710	10-005321	AMAZON CAPITAL SERVICES, IN	DESK CHAIR UTILITIES	6/2024	8230655	21.29
24-50755	10-005321	AMAZON CAPITAL SERVICES, IN	PENS,PAPER,PAPERTOWELS	6/2024	8831458	26.96
24-50767	10-005321	AMAZON CAPITAL SERVICES, IN	VALVE KEY, PIPE WRENCH, P	6/2024	0427454	339.97
24-50757	10-005373	CARD SERVICES/PI	OFFICE DESK	6/2024	98463379	500.00
24-50734	10-0225	GENUINE PARTS	battery for 6in pump	6/2024	7092-061698	199.13
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	1,849.85
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	473.14
24-50769	10-2123	HOME DEPOT CREDIT SVCS	IMPACT WRENCH	6/2024	003772/2434922	184.00
24-50392	10-2369	STAN'S PLUMBING INC	HOT WATER TANK	6/2024	22010	925.00
24-50186	10-2557	CORE & MAIN LP	2' PVC PIPE	6/2024	U637257	697.40
24-50398	10-2557	CORE & MAIN LP	LOCKING METER LIDS	6/2024	U755584	130.00
24-50664	10-2557	CORE & MAIN LP	3/4 FLEX	6/2024	U938407	582.60
24-50689	10-2557	CORE & MAIN LP	CURB STOPS AND METERS	6/2024	U957509	12,650.00
24-50729	10-2660	ODEQ WATER QUALITY DIV	LOUIS HOWE TEMP LIC ODEQ	6/2024	TOC 458442	62.00
24-50814	10-3001	EASTON SOD	SOD	6/2024	0255818	165.00
DEPARTMENT TOTAL:						18,806.34

FUND: 056- BETHANY PUBLIC WORKS AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 12.2 UTILITY - SEWER						
24-50864	10-004654	OKLAHOMA TURNPIKE AUTHORITY	TOLL FEES FOR 6-1-24	6/2024	22583724	4.20
24-50750	10-004996	GOODYEAR COMMERCIAL TIRE & 2 TIRES FOR TRAILER		6/2024	255-1029648	221.22
24-49031	10-005156	COX COMMUNICATIONS INC.	PHONES, INTERNET	6/2024	20240531	284.04
24-50710	10-005321	AMAZON CAPITAL SERVICES,	INDESK CHAIR UTILITIES	6/2024	8230655	21.29
24-50767	10-005321	AMAZON CAPITAL SERVICES,	INVALVE KEY, PIPE WRENCH, P	6/2024	0427454	339.96
24-50850	10-005321	AMAZON CAPITAL SERVICES,	INGLASSSLENER, NITRILEGLOVE	6/2024	6875407	12.00
24-50757	10-005373	CARD SERVICES/PI	OFFICE DESK	6/2024	98463379	499.00
24-50807	10-0225	GENUINE PARTS	2BATTERY & FILTER	6/2024	7092-062303	5.66
24-50882	10-1063	OG&E	MNTHLY SVC	6/2024	20240524	289.18
24-50792	10-1085	OKLAHOMA MUNICIPAL ASSURANC	WORKERS COMP	6/2024	202406125776	326.50
24-50838	10-1261	RED ROCK PETRO	4000UNLEAD&4000DIESEL	6/2024	1526556	97.94
24-50769	10-2123	HOME DEPOT CREDIT SVCS	IMPACT WRENCH	6/2024	003772/2434922	160.00
24-50392	10-2369	STAN'S PLUMBING INC	HOT WATER TANK	6/2024	22010	925.00
24-50616	10-3226	INTERSTATE BILLING SERVICE,	UNIT 48 CRANE	6/2024	3037521865	4,664.91
DEPARTMENT TOTAL:						7,850.90
DEPARTMENT: 97.0 DEBT SERVICE						
24-49984	10-3436	BANCFIRST	2013 BOND	6/2024	JUNE 2024	6,962.00
DEPARTMENT TOTAL:						6,962.00
FUND TOTAL:						225,434.29

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BETHANY HOSPITAL TRUST MEETING

BETHANY CITY HALL

TUESDAY, JUNE 4, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd	Chairman
	Jeff Knapp	Vice-Chairman
	Steve Palmer	Trustee
	Chris Powell	Trustee
	Marilyn McPhail	Trustee
	Kathy Larsen	Trustee
	Brian Magirowsky	Trustee
MEMBERS ABSENT:	Peter Plank	Trustee
	Ken Smart	Trustee
OTHERS PRESENT:	Elizabeth Gray	City Manager
	Ray Jones	City Attorney
	Michael Vaughn	City Clerk/Treasurer
	Lesa LaMar	Deputy City Clerk
	Chad Meek	Deputy Police Chief
	(See Roster)	

Chairman Lloyd called the Bethany Hospital Trust meeting to order at 7:31 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

- A. APPROVAL OF MINUTES FROM MAY 21, 2024, REGULAR MEETING.**
- B. APPROVAL OF CLAIMS: THESE CLAIMS HAVE BEEN FOUND TO BE IN ORDER BY STAFF AND PROPER AS TO FORM AND PROCEDURE AND ARE RECOMMENDED FOR PAYMENT. A COPY OF THE CLAIMS.**

A motion was made by Trustee Magirowsky, seconded by Trustee Larsen to approve the Consent Docket as presented. Yes Votes: Larsen, Palmer, Powell, Magirowsky, McPhail, Lloyd, and Knapp. No Votes: None. Motion passed.

ITEM NO. 2 on the agenda was **NEW BUSINESS (AS DEFINED BY THE OKLAHOMA OPEN MEETING ACT § 311 (A) (9) AS "MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE REASONABLY BEEN FORESEEN PRIOR TO THE TIME OF POSTING THE AGENDA")**.

None

ITEM NO. 3 on the agenda was **ADJOURN UNTIL JUNE 18, 2024**.

Chairman Lloyd adjourned the Bethany Hospital Trust meeting at 7:32 P.M. until June 18, 2024.

CHAIRMAN

SECRETARY

BETHANY HOSPITAL TRUST

From: Michael Vaughn, Finance Director
Date: June 13, 2024
Subject: Claims list for the 06/18/2024 Bethany Hospital Trust Meeting

BETHANY HOSPITAL TRUST

FUND	AMOUNT
Bethany Hospital Trust	\$ -
TOTAL	\$ -

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 979,837.38
Bethany Public Works Authority	\$ 225,434.29
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ -
TOTAL	\$ 1,205,271.67

RECOMMENDATION

1. Approve claims as presented.



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BETHANY DEVELOPMENT AUTHORITY

BETHANY CITY HALL

TUESDAY, JUNE 4, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd	Chairman
	Jeff Knapp	Vice-Chairman
	Steve Palmer	Trustee
	Chris Powell	Trustee
	Marilyn McPhail	Trustee
	Kathy Larsen	Trustee
	Brian Magirowsky	Trustee
MEMBERS ABSENT:	Peter Plank	Trustee
	Ken Smart	Trustee
OTHERS PRESENT:	Elizabeth Gray	City Manager
	Ray Jones	City Attorney
	Michael Vaughn	City Clerk/Treasurer
	Lesa LaMar	Deputy City Clerk
	Chad Meek	Deputy Police Chief
	(See Roster)	

Chairman Lloyd called the Bethany Development Authority meeting to order at 7:32 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

- A. APPROVAL OF MINUTES FROM THE MAY 21, 2024, REGULAR MEETING.**
- B. APPROVAL OF CLAIMS: THESE CLAIMS HAVE BEEN FOUND TO BE IN ORDER BY STAFF AND PROPER AS TO FORM AND PROCEDURE AND ARE RECOMMENDED FOR PAYMENT. A COPY OF THE CLAIMS.**

A motion was made by Trustee Magirowsky, seconded by Trustee Larsen to approve the Consent Docket as presented. Yes votes: Lloyd, Larsen, Magirowsky, McPhail, Powell, Palmer, Knapp. No votes: None. Motion passed.

ITEM NO. 2 on the agenda was **NEW BUSINESS (AS DEFINED BY THE OKLAHOMA OPEN MEETING ACT § 311 (A) (9) AS "MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE REASONABLY BEEN FORESEEN PRIOR TO THE TIME OF POSTING THE AGENDA")**.

None

ITEM NO. 3 on the agenda was **ADJOURN UNTIL JUNE 18, 2024**.

Chairman Lloyd adjourned the Bethany Development Authority meeting at 7:32 P.M. until June 18, 2024.

CHAIRMAN

SECRETARY

BETHANY DEVELOPMENT AUTHORITY

From: Michael Vaughn, Finance Director
Date: June 13, 2024
Subject: Claims list for the 06/13/2024 Bethany Development Authority Meeting

BETHANY DEVELOPMENT AUTHORITY

FUND	AMOUNT
Bethany Development Authority	\$ -
TOTAL	\$ -

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 979,837.38
Bethany Public Works Authority	\$ 225,434.29
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ -
TOTAL	\$ 1,205,271.67

RECOMMENDATION

1. Approve claims as presented.

