
On Thursday, June 27, 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, JULY 2, 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 18, 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. Finding of proper notice and declaration of delinquency for sewer and sanitary services at 6121 NW 50TH Street pursuant to Bethany Code of Ordinances 50.11 and possible request by City Clerk to remove item from consent docket for a public hearing.
4. Possible Public Hearing on items pulled from consent docket for declaration of delinquency for utility services.
 - A. Open the public hearing by majority vote.
 - B. Call to the interested party of the address(es) about termination of service

- C. Call to the public about termination of service
 - D. Close the public hearing by majority vote.
 - E. Discussion and possible action on address(es) pulled from consent docket
5. PUBLIC HEARING ITEM: Consideration and possible action of a request by Jason & Dr. Brooke Vaughn, applicants and property owners for a special use permit to allow a 240 square foot accessory structure at 4703 N College Avenue. *(Elizabeth Gray, City Manager)*
- A. Presentation by staff and/or interested party.
 - B. Public Comment.
 - C. Possible action.
6. Presentation, consideration, and possible approval to accept the Fiscal Year 2022-2023 Audit Report from Arledge and Associates. *(Tabled from the June 18, 2024, Regular Meeting.) (Michael Vaughn, Finance Director)*
7. Consideration and possible approval of Ward 3 Board of Adjustment appointment of Beth Blankenship to serve a three-year term. *(Tabled from the June 18, 2024, Regular Meeting.) (Marilyn McPhail, Council Member)*
8. Consideration and possible approval of Ward 3 Board of Adjustment appointment of Wayne Clements to serve a three-year term. *(Kathy Larsen, Council Member)*
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 to accept Contract Amendment No. 3 for Lippert Brothers Construction for Phase 2B in the amount of \$195,092.87 for the General Obligation Bond Proposition 3A-Bethany Fire Station Addition project and authorize the mayor to sign the contract document on behalf of the City of Bethany. *(Elizabeth Gray, City Manager)*
11. Consideration and possible approval of \$61,290.46 payment of the Sales Tax Rebate to 7-Eleven Stores. *(Michael Vaughn, Finance Director)*
12. Presentation, discussion, and possible action regarding needed cemetery improvements. *(Elizabeth Gray, City Manager)*
13. 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").*
14. City Attorney's Report.

- 15. City Manager’s Report.
- 16. Mayor and Council Members Comments and Suggestions.
- 17. Adjourn until July 16, 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 16, 2024.

BETHANY HOSPITAL TRUST

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BETHANY DEVELOPMENT AUTHORITY

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 - 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.
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 16, 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, 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.

BETHANY CITY COUNCIL MEETING

BETHANY CITY HALL

TUESDAY, JUNE 18, 2024

6:30 P.M.

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

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 Council Member Plank.
The Flag Salute was conducted by Council Member Powell.

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

A. APPROVAL OF MINUTES FROM 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.**
- 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.**

Motion was made by Vice Mayor Knapp, seconded by Council Member Smart to approve the Consent Docket as presented. Yes votes: Lloyd, Plank, Powell, Knapp, Smart, Palmer, McPhail. No votes: None. Motion approved.

ITEM NO. 4 on the agenda was **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.**

ITEM NO. 5 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.**

City Manager Gray presented the Planning and Zoning vote of 5-0 on this item.

B. PUBLIC COMMENT.

None

C. POSSIBLE ACTION.

A motion was made by Vice Mayor Knapp and seconded by Council Member Plank to approve a special use permit at 8024 NW 30th Street. Yes votes: Plank, McPhail, Lloyd, Powell, Smart, Knapp, Palmer. No votes: None. Motion approved.

ITEM NO. 6 on the agenda was **PRESENTATION ON FLOCK CAMERAS BY CHIEF J. D. REID AND FLOCK REPRESENTATIVE HECTOR SOLIMON VALDEZ. (ELIZABETH GRAY, CITY MANAGER)**

Flock Representative Valdez gave details of the company and the license plate readers. Police Chief Reid and Mr. Valdez answered questions from the council.

ITEM NO. 7 on the agenda was **PRESENTATION, CONSIDERATION, AND POSSIBLE APPROVAL TO ACCEPT THE FISCAL YEAR 2022- 2023 AUDIT REPORT FROM ARLEDGE AND ASSOCIATES. (MICHAEL VAUGHN, FINANCE DIRECTOR)**

A motion was made by Council Member Palmer, seconded by Council Member McPhail to continue this item to the next meeting. Yes votes: McPhail, Smart, Powell, Plank, Palmer, Knapp, Lloyd. Motion approved.

ITEM NO. 8 on the agenda **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)**

Steve Manek with Teim Design displayed a presentation of all the projects being worked on and answered questions from the council members. This presentation is included in minutes as Exhibit "A."

A motion was made by Council Member Palmer, seconded by Council Member McPhail to suspend Ordinance 30.23-B3 for the purposes of discussion related to this agenda item. Yes votes: Palmer, McPhail, Powell. No votes: Plank, Lloyd, Smart, Knapp. Motion failed.

ITEM NO. 9 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. 10 on the agenda was **CONSIDERATION AND POSSIBLE APPROVAL OF LUMP SUM PAYMENT TO RETIREE GUILLERMO DELARA FROM OKMRF RETIREMENT ACCOUNT. (ELIZABETH GRAY, CITY MANAGER)**

A motion was made by Council Member Palmer, seconded by Council Member Smart to approve a lump sum payment to retiree Guillermo Delara from OKMRF retirement account. Yes votes: Plank, McPhail, Palmer, Lloyd, Knapp, Powell, Smart. No votes: None. Motion approved.

ITEM NO. 11 on the agenda was **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)**

A motion was made by Council Member Palmer, seconded by Council Member Plank for approval of Change Order No. 1 with TLS Group, Inc in the amount of \$5,450.00. Yes votes: Smart, Lloyd, Knapp, Plank, Palmer, McPhail, Powell. No votes: None. Motion approved.

ITEM NO. 12 on the agenda was **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)**

A motion was made by Council Member Palmer, seconded by Council Member Smart to approve to apply the escrow balance of \$4,404.00 towards the 2024-2025 renewal premium. Yes votes: Plank, Smart, Lloyd, Powell, McPhail, Palmer, Knapp. No votes: None. Motion approved.

ITEM NO. 13 on the agenda was **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)**

Attorney Jones discussed some suggested changes along with the recommendation of a committee being formed to discuss further proposed changes.

Council Member Smart nominated Council Member Palmer for the committee. Council Member Palmer nominated Vice Mayor Knapp. Council Member Powell nominated Council Member Plank.

A motion was made by Council Member Powell, seconded by Council Member McPhail to convene a committee made up of these nominations to make proposals to the council for substantive changes in Ordinance 50.01, 50.05, 50.06 and 50.07. Yes votes: Smart, Powell, Plank, Palmer, Lloyd, McPhail, Knapp. No votes: None. Motion approved.

ITEM NO. 14 on the agenda was **CONSIDERATION AND POSSIBLE APPROVAL OF WARD 3 BOARD OF ADJUSTMENT APPOINTMENT OF BETH BLANKENSHIP TO SERVE A THREE-YEAR TERM. (MARILYN MCPHAIL, COUNCIL MEMBER)**

A motion was made by Council Member Palmer, seconded by Council Member McPhail to approve the appointment of Beth Blankenship from Ward 3 to serve a three-year term on the Board of Adjustment.

Council Member Palmer denied Mr. Planks' motion to amend the motion to suspend or table this item until the first council meeting in July to allow co-council member of Ward 3, Kathy Larsen, to be present.

Yes votes: Smart, McPhail, Palmer. No votes: Powell, Lloyd, Plank, Knapp. Motion failed.

A motion was made by Council Member Powell, seconded by Council Member Plank to table Item No. 14 to the first meeting in July.

Council Member Palmer called a Point of Order requiring an explanation why the motion is acceptable at this point in time.

Attorney Jones explained that the motion to approve Ms. Blankenship was denied and that the item can be tabled until the next meeting. He explained there can be multiple motions made on an item.

There was much discussion on this matter.

Yes votes: Smart, McPhail, Lloyd, Plank, Powell, Knapp. No votes: Palmer. Motion approved.

ITEM NO. 15 on the agenda was **DISCUSS FIRE HYDRANT LIST AND TIMELINE FOR REPAIR/REPLACEMENT. (MARILYN MCPHAIL, COUNCIL MEMBER)**

Steve Manek with Teim Engineer gave an overview of the plan going forward with the repair/replacement fire hydrant list. This plan is still in the works for the repair/replacement of fire hydrants.

ITEM NO. 16 on the agenda **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. 17 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. 18 on the agenda was the **CITY MANAGER'S REPORT.**

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

ITEM NO. 19 on the agenda was **COUNCIL MEMBERS' ANNOUNCEMENTS, COMMENTS, AND PROPOSALS.**

Each Council Member was given the opportunity to comment.

ITEM NO. 20 on the agenda was **ADJOURN UNTIL JULY 2, 2024.**

Mayor Lloyd adjourned the Bethany City Council meeting at 8:08 P.M. until July 2, 2024.

MAYOR

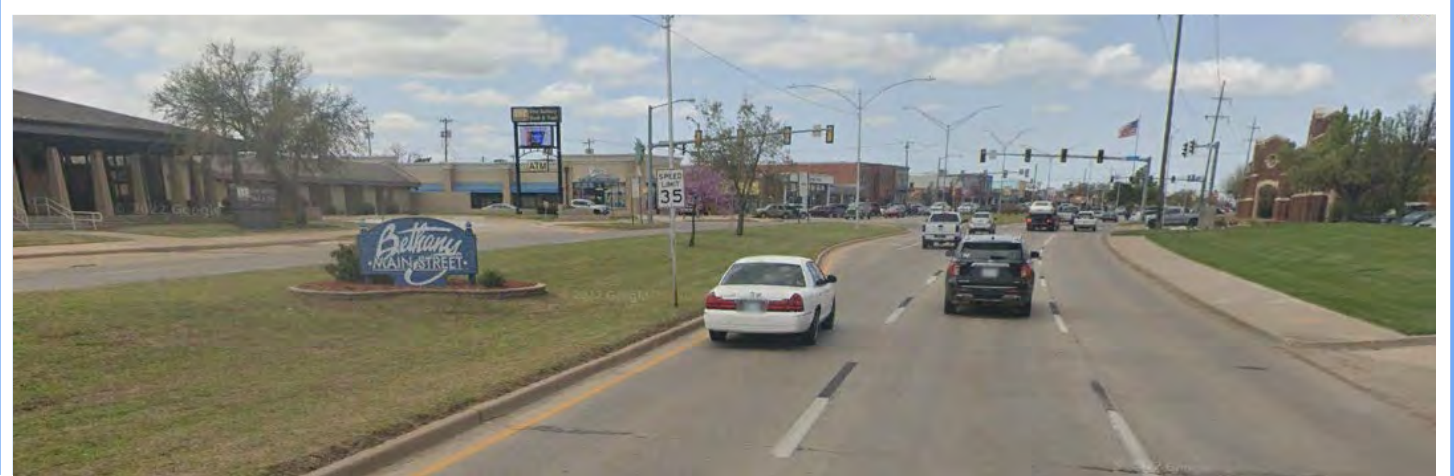
CITY CLERK



CITY OF BETHANY

OKLAHOMA

EXHIBIT A



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



BETHANY CITY COUNCIL

From: Michael Vaughn, Finance Director
Date: July 2, 2024
Subject: Amended Claims List for the 07/02/2024 City Council Meeting

GENERAL OPERATIONS FUND

FUND	AMOUNT
General Operations Fund	\$ 36,453.92
Public Safety Fund	\$ 845.30
Capital Improvement Fund	\$ 94,801.50
Federal Grant Fund	\$ 17,531.00
2022A GO Bond	\$ 87,209.52
Municipal Court Fund	\$ -
Cemetery Fund	\$ -
TOTAL	\$ 236,841.24

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 236,841.24
Bethany Public Works Authority	\$ 385,652.35
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ 2,350.00
TOTAL	\$ 624,843.59

RECOMMENDATION

1. Approve claims as presented.



FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 01.0		MANAGEMENT				
24-49668	10-005373	CARD SERVICES/P1	EMPLOYMENT ADS	6/2024	93453886	31.97
24-50545	10-005519	CRAWFORD & ASSOCIATES, P.C.	FINANCIALS	6/2024	18464	4,730.00
24-50656	10-005703	FLOOR-TECH JANITORIAL	RESTROOM SUPPLIES	6/2024	5635	301.56
24-50919	10-1	EDWARD SEXTON	OSBI REIMBURSEMENT	6/2024	20240527	19.00
24-48576	10-1530	THE TRIBUNE	ORDINANCE PUBLICATION	6/2024	20240614	72.75
24-48079	10-2274	OZARKA WATER COMPANY	MO RENTAL/WATER	6/2024	36700051	32.89
24-49689	10-3196	IMAGENET CONSULTING, LLC	UPSTAIR/DOWNSTAIRS COPIER	6/2024	INV950764	7.61
24-50706	10-3196	IMAGENET CONSULTING, LLC	HARD DRIVE FOR LW	6/2024	INV951417	92.45
24-48078	10-4310	AMERIFLEX	FSA ADMIN FEE	6/2024	INV741491	185.50
DEPARTMENT TOTAL:						5,473.73
DEPARTMENT: 02.0		FINANCE				
24-50964	10-1715	TYLER TECHNOLOGIES	FINANCIAL MGMNT CLASS	6/2024	0020095-CLASS	275.00
24-50917	10-4352	MCBRIDE CLINIC	DRUG SCREENS	6/2024	06032024	64.00
DEPARTMENT TOTAL:						339.00
DEPARTMENT: 03.0		COURT				
24-50702	10-005091	STACI PECK	TRAVEL EXP REIMBURSEMENT	6/2024	20240618	79.16
24-50778	10-005321	AMAZON CAPITAL SERVICES,	INOFFICE CHAIRS	6/2024	8913850	707.96
24-50902	10-005321	AMAZON CAPITAL SERVICES,	INOFFICE SUPPLIES	6/2024	0393808	82.65
24-50969	10-005321	AMAZON CAPITAL SERVICES,	INVACCUM	6/2024	6580252	196.68
24-50924	10-005476	ALEXIA JENNINGS	MILEAGE REIMBURSEMENT	6/2024	20240625	92.46
24-50920	10-005598	LISA MOFFAT	MILEAGE REIMBURSEMENT	6/2024	20240604	92.46
24-50786	10-005802	FIRETROL PROTECTION SYSTEM	EXTINGUISHERS	6/2024	100937105	366.64
24-49791	10-0465	OK DEPT OF PUBLIC SAFETY	OLETS LICENSES	6/2024	LET-015048	100.00
24-50737	10-1749	RK BLACK INC.	COPIER MAINT.	6/2024	IN1143335	19.85
DEPARTMENT TOTAL:						1,737.86
DEPARTMENT: 05.0		POLICE				
24-50326	10-004912	DIGI GROUP	Printer Contract & Usage	6/2024	IN28762	143.16
24-50965	10-004996	GOODYEAR COMMERCIAL TIRE &	TIRE 20-006	6/2024	255-1029820	136.90
24-50948	10-005321	AMAZON CAPITAL SERVICES,	INHOSE CARTS FOR AC	6/2024	0966642	380.22
24-50966	10-005321	AMAZON CAPITAL SERVICES,	INAC KENNEL LIGHTING	6/2024	9507442	336.98
24-50995	10-005321	AMAZON CAPITAL SERVICES,	INOFFICE SUPPLIES	6/2024	9777858	303.72
24-50559	10-005373	CARD SERVICES/P1	Computer for Badge System	6/2024	209734028	337.99
24-50908	10-005373	CARD SERVICES/P1	FTO SCHOOL WILSON	6/2024	3ZMWY24	500.00
24-50909	10-005373	CARD SERVICES/P1	FTO TRAINING NELSO	6/2024	7000X	500.00
24-50921	10-005373	CARD SERVICES/P1	EXTERNAL HARD DR	6/2024	551300632	47.99
24-50923	10-005373	CARD SERVICES/P1	SAMS PAPER/SUPPLIES	6/2024	20240618	470.96
24-50971	10-005373	CARD SERVICES/P1	JANITORIAL SUPPLIES	6/2024	20240621	530.03
24-50092	10-005934	JACKSON MECHANICAL SERVICE	2 Burn Sensors	6/2024	116153	605.00
24-50704	10-006044	HOUSE OF MODS LLC	Fleet Maint	6/2024	5367	82.00
24-50718	10-0143	ASSESSMENT, INC.	MMPI	6/2024	5996	420.00
24-48562	10-0465	OK DEPT OF PUBLIC SAFETY	OLETS	6/2024	LET-014954	990.00
24-50963	10-0883	LOCKE SUPPLY CO.	AIR FILTER/EX. FAN	6/2024	52831461-00	234.54

FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 05.0 POLICE						
24-50815	10-1771	ADVENTURE OUT	Equipment Install 21-002	6/2024	555550	1,326.25
24-50344	10-2123	HOME DEPOT CREDIT SVCS	Supplies for Shelter	6/2024	3909 00097 86161	405.35
24-50447	10-2703	OKLAHOMA BODY WORKS INC	Painting Fleet Doors	6/2024	25215	4,794.00
24-50758	10-3307	FAST STITCH	Shirts for Dispatch & IT	6/2024	14315	624.00
24-50827	10-3327	WALKER COMPANIES	3 New 1 Renewal	6/2024	158182	356.50
24-51006	10-3518	CHAD MEEK	Reimbursement for Shelter	6/2024	33422	19.50
24-50507	10-3527	GEARWORKS	New Graphics on 6 Units	6/2024	9099	155.00
24-50799	10-3527	GEARWORKS	Unit 21-002 Graphics	6/2024	9100	155.00
24-49071	10-4090	AT&T MOBILITY	FirstNet	6/2024	X06192024	1,665.52
24-51008	10-4090	AT&T MOBILITY	ATT Usage	6/2024	7928730909	1,162.90
DEPARTMENT TOTAL:						16,683.51
DEPARTMENT: 06.0 FIRE						
24-51003	10-4251	SAM'S CLUB DIRECT FD	OFFICE SUPPLIES	6/2024	20240625	637.54
DEPARTMENT TOTAL:						637.54
DEPARTMENT: 07.0 COMMUNITY DEV						
24-50646	10-005321	AMAZON CAPITAL SERVICES, IN	LAPTOP	6/2024	4666654	596.90
24-50649	10-005373	CARD SERVICES/PI	FOR JUNE 15 TRIPLE TOUR	6/2024	41108	350.00
24-50744	10-2918	MTM RECOGNITION CORPORATION	TROPHY	6/2024	6203763	115.50
24-49689	10-3196	IMAGENET CONSULTING, LLC	UPSTAIR/DOWNSTAIRS COPIER	6/2024	INV950764	178.30
24-51004	10-3348	COUNTY CLERK OKLA COUNTY	FILING FEES	6/2024	24-51004	18.00
DEPARTMENT TOTAL:						1,258.70
DEPARTMENT: 08.1 PUBLIC WORKS - ADMIN						
24-50656	10-005703	FLOOR-TECH JANITORIAL	RESTROOM SUPPLIES	6/2024	5635	8.25
24-50953	10-1622	WESTLAKE ACE HARDWARE	FLUORESCENT LAMP	6/2024	3504237	13.99
24-49343	10-2442	SUMNERONE, INC.	MONTHLY COPIER MAINT	6/2024	3969685	42.47
DEPARTMENT TOTAL:						64.71

FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 08.2 PUBLIC WORKS - STREETS						
24-50824	10-0006	A WELDORS SUPPLY	WELDING RODS & HELMET	6/2024	7125615	142.36
24-50931	10-004688	TLS GROUP, INC.	SCHOOL LIGHT BASE	6/2024	1044	188.50
24-50910	10-004808	ADVANTAGE BATTERY OF OKLAHOTWO SCHOOL ZONE BATTERY		6/2024	112971	149.98
24-50905	10-005321	AMAZON CAPITAL SERVICES, INFIRSTAIDKITS&CODESCANNER		6/2024	8350679	99.95
24-50941	10-005321	AMAZON CAPITAL SERVICES, INPOWER SUPPLIES		6/2024	0021054	79.95
24-51005	10-006009	CITY TRAILER INC	WHEE BEARING & SEALS	6/2024	0141035SP	28.11
24-50935	10-0572	REDDY ICE CORP	69 BAGS OF ICE	6/2024	3850758926	35.70
24-50839	10-0694	HASKELL LEMON CONST CO	4TONSCOLDPATCH/ASPHALT	6/2024	8990	258.40
24-50875	10-0694	HASKELL LEMON CONST CO	2TONSOFCOLDPATCH/ASPHALT	6/2024	9060	116.00
24-50883	10-0694	HASKELL LEMON CONST CO	1TONCOLDPATCH/ASPHALT	6/2024	9093	96.00
24-50958	10-0694	HASKELL LEMON CONST CO	2TONSOFCOLDPATCH/ASPHALT	6/2024	9239	160.00
24-50843	10-2702	AMERICAN LOGO & SIGNS	DEADENDSIGNFOR34THTHOMPKI	6/2024	33564	137.50
DEPARTMENT TOTAL:						1,492.45
DEPARTMENT: 08.4 PUBLIC WORKS - MAINT						
24-50905	10-005321	AMAZON CAPITAL SERVICES, INFIRSTAIDKITS&CODESCANNER		6/2024	8350679	74.97
24-50941	10-005321	AMAZON CAPITAL SERVICES, INPOWER SUPPLIES		6/2024	0021054	79.95
24-50955	10-0225	GENUINE PARTS	expansion valve	6/2024	063437	36.03
24-50956	10-1509	TOM'S SPEEDY LOCK & KEY SERPAD LOCK FOR GATE		6/2024	70041	52.00
24-50904	10-1622	WESTLAKE ACE HARDWARE	FILTERS FOR AC IN FLEET	6/2024	3504227	51.96
DEPARTMENT TOTAL:						294.91
DEPARTMENT: 08.5 PUBLIC WORKS - PARKS						
24-50936	10-004790	HARVEY JANITORIAL SALES	6 CASES TRASH BAGS	6/2024	214827	341.16
24-50911	10-004849	OKC WINNELSON COMPANY	HYDRANTS FOR POOL	6/2024	17522201	82.13
24-50903	10-005005	BRONCO EQUIPMENT RENTAL & SBLADES FOR ZERO TURNS		6/2024	878336-0001	203.97
24-50890	10-005321	AMAZON CAPITAL SERVICES, INPATCH ALIPHATIC BINDER		6/2024	0389037	95.95
24-50905	10-005321	AMAZON CAPITAL SERVICES, INFIRSTAIDKITS&CODESCANNER		6/2024	8350679	19.99
24-50941	10-005321	AMAZON CAPITAL SERVICES, INPOWER SUPPLIES		6/2024	0021054	79.95
24-50868	10-005350	FORCE PERSONNEL	SEASONAL HELP FOR PARKS	6/2024	78522	3,242.14
24-50974	10-005689	CHALLENGER LANDSCAPING AND	6400 NW 31ST TERR MOWING	6/2024	6400 NW 31ST	50.00
24-50933	10-005703	FLOOR-TECH JANITORIAL	TOILETPAPER&PAPERTOWELS	6/2024	5636	262.50
24-50935	10-0572	REDDY ICE CORP	69 BAGS OF ICE	6/2024	3850758926	35.70
24-50961	10-1509	TOM'S SPEEDY LOCK & KEY SERMAKE COPY PARK KEYS		6/2024	70043	47.00
24-50906	10-1622	WESTLAKE ACE HARDWARE	BRUSHES FOR PAINTING	6/2024	3504214	9.99
24-50914	10-1622	WESTLAKE ACE HARDWARE	PAINT THINNER & GLUE	6/2024	3504220	25.98
24-50932	10-1622	WESTLAKE ACE HARDWARE	LAWNGRADENSPRAYER	6/2024	3504233	45.34
24-50972	10-1622	WESTLAKE ACE HARDWARE	WIRE & PILERS	6/2024	3504239	136.95
24-50907	10-1712	BETHANY PLUMBING CO., LLC	REPLACEHOTWATERTANKPARKS	6/2024	894393	1,695.00
24-50869	10-1726	BETHANY COUNTRY STORE	CHEMICALS FOR SPRAYING	6/2024	20240612	55.50
24-51001	10-2123	HOME DEPOT CREDIT SVCS	WIRE FOR ELDON LYON	6/2024	3909 00097 88639	73.26
24-50833	10-2499	COUNCIL STAINLESS STEEL	WELDING/GUTTERATPOOL	6/2024	9524	625.00
24-50940	10-4010	HARD HAT SAFETY & GLOVE	PPE SUPPLIES	6/2024	IN-0071509	144.00
DEPARTMENT TOTAL:						7,271.51

FUND: 010- GENERAL FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
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DEPARTMENT: 98.0		CONTINGENCY				
24-50641	10-006146	HERITAGE HILLS COMMERCIAL SREPAIRFASCIABLOWNOFF		6/2024	2157	1,200.00

DEPARTMENT TOTAL: 1,200.00

FUND TOTAL: 36,453.92

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 99.0		NON-DEPARTMENTAL				
24-50947	10-005219	DRAGONEYE TECHNOLOGY, LLC REPAIR LIDARS		6/2024	5778	664.99
24-50946	10-005321	AMAZON CAPITAL SERVICES, INCAR CHANGERS TABLETS		6/2024	5819461	180.31
DEPARTMENT TOTAL:						845.30
FUND TOTAL:						845.30

FUND: 031- CAPITAL IMPROVE PROJECTS

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 40.0		PROJECTS >\$25,000				
24-49194	10-005861	L3 HARRIS TECHNOLOGIES,	INCRADIO SYMPHONY CONSOLE	6/2024	93422127	91,966.00
24-50994	10-005900	TEIM DESIGN GROUP, PLLC	25TH/SHANNON LIFT STATION	6/2024	12686	956.00
24-50998	10-005900	TEIM DESIGN GROUP, PLLC	CRRSAA MILL OVERLAY	6/2024	12698	1,879.50
DEPARTMENT TOTAL:						94,801.50
FUND TOTAL:						94,801.50

FUND: 035- FEDERAL GRANT FUND

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 40.0		Sewer Project				
24-48513	10-005900	TEIM DESIGN GROUP, PLLC	ARPA PENIEL WASTEWATER	6/2024	12689	7,128.00
DEPARTMENT TOTAL:						7,128.00
DEPARTMENT: 41.0		Well and Wellfield Proj.				
24-48514	10-005900	TEIM DESIGN GROUP, PLLC	ARPA WELL AND WELLFIELD	6/2024	12690	10,403.00
DEPARTMENT TOTAL:						10,403.00
FUND TOTAL:						17,531.00

FUND: 045- 2022A GO BOND ISSUE

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 40.0		Projects				
24-48518	10-005500	TROY D RHODES & COMPANY,	INPROP 3A FIRE STATION RENO	6/2024	04019	2,210.00
24-48573	10-005500	TROY D RHODES & COMPANY,	INFIRE DEPT REIMBURSEABLES	6/2024	04020	42.60
24-48500	10-005900	TEIM DESIGN GROUP, PLLC	PROP 3B POLICE RENOVATION	6/2024	12729	850.00
24-48844	10-005900	TEIM DESIGN GROUP, PLLC	PROP 2F MENDENALL PARK	6/2024	12685	268.50
24-48956	10-005900	TEIM DESIGN GROUP, PLLC	PROP 2 A-ELDON LYON PARK	6/2024	12731	1,729.50
24-49670	10-005900	TEIM DESIGN GROUP, PLLC	PROP 1C 36TH/COUNCIL	6/2024	12687	3,119.00
24-50061	10-005900	TEIM DESIGN GROUP, PLLC	PROP 1-A INSPECTION	6/2024	12684--	402.75
24-50062	10-005900	TEIM DESIGN GROUP, PLLC	PROP 1B INSPECTION	6/2024	12684-	402.75
24-50066	10-005900	TEIM DESIGN GROUP, PLLC	PROP 1-F INSPECTION	6/2024	24-50066	89.50
24-50627	10-005900	TEIM DESIGN GROUP, PLLC	PROP 2-C GARRRISON PARK	6/2024	12731-	537.00
24-49028	10-006140	HOLLAND CONSTRUCTION, LLC	PROP 3-B PD	6/2024	#4	77,557.92
DEPARTMENT TOTAL:						87,209.52
FUND TOTAL:						87,209.52

CITY OF BETHANY

From: Michael Vaughn, Finance Director
Date: 07/02/2024
Subject: Delinquent Utility Account Hearing for The Green Thumb OKC, LLC

BACKGROUND

On February 16, 2023, Jim Allred(Pullen), opened a utility account in the name of The Green Thumb OKC, LLC. This location is connected to Oklahoma City Water. The services requested were Commercial Sanitation and Commercial Sewer. No payments were received, and the services were discontinued on 4/11/2023. Since that time, the customer has only made two payments on the account and no payments since 11/2/2023. Since our Ordinances require residents and businesses to have sanitation and sewer service, the customer was served with a citation for non-compliance with the ordinance. He had previously been served a citation for illegally connecting to a Bethany fire hydrant for water.

The Finance Department has met with Mr. Allred on more than one occasion, and he has met with Code Enforcement, Court officials, the Municipal Judge, and the City Manager all to no avail. He has entered into a payment contract which was voided due to failure to make the required payments.

Bethany has passed an ordinance to establish a procedure to ask Oklahoma City to discontinue water service to their customers that are on Bethany Sewer and found delinquent. This hearing is part of that procedure. Mr. Allred was mailed a letter (attached) notifying him of the hearing, and that he needed to contact the City Clerk's office at least 24 hours in advance if he wants to speak.

RECOMMENDATION

1. Find the account of The Green Thumb OKC LLC delinquent.

ADDITIONAL COMMENTS



May 22, 2024

Mr. Jim Allred
C/O The Green Thumb OKC, LLC
6121 NW 50TH
Oklahoma City, OK 73122

Mr. Allred,

This letter is to serve as notice pursuant to Bethany City Ordinance 2049, informing you of your right to a Public Hearing before the City Council in the matter of finding your utility account delinquent in the amount of \$1,018.86 and having been delinquent in excess of thirty days. If the Council finds your account delinquent, a request will be forwarded to Oklahoma City to discontinue water service to your property, as provided by Oklahoma City ordinances.

This matter will be considered by the City Council at the July 2nd City Council Meeting, held at 6:30 p.m. at City Hall, 6700 NW 36th Street, Bethany, OK. If you wish to appear at a Public Hearing for this matter, you must contact the City Clerk's office at the above address or at (405)789-2146 at least 24 hours prior to the meeting time. If you do not contact the city timely, the City Council will make a finding in your absence.

If you wish to pay your past due balance prior to the City Council's action, you may remit the following amount to the city utility billing department:

Past Due Balance as of 4/3/2024:	\$1,018.86
Administrative Fee	<u>50.00</u>
Total Due	\$1,068.86

Sincerely,

Michael Vaughn
City Clerk/Treasurer

ORDINANCE NO. 2049

AN ORDINANCE ADDING SECTION 50.11 TO THE BETHANY CODE OF ORDINANCES PROVIDING FOR PROCEDURES REGARDING TERMINATION OF DELINQUENT UTILITY ACCOUNTS WHERE WATER SERVICE IS PROVIDED BY A PUBLIC WATER PROVIDER OTHER THAN THE CITY OF BETHANY.

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

SECTION 1. Section 50.11. is created as follows:

A. POLICY:

The purpose of this chapter is to establish the process for coordination with any other public utility providers who may be requested to terminate their utility services "where the sewer or wastewater account for the property has been found to be delinquent." 11 O.S. § 22-112.5. So that the termination of service provided herein may be in effect.

B. DEFINITIONS:

DELINQUENT: When used in conjunction with the term utility account shall mean a state where the account holder and/or property owner has failed to pay the full amount owed on any bill on a utility account, including any services fee, interest, penalties, and /or required deposits, after thirty (30) days from the date on which the bill is stated to be due. An account is delinquent after the first delinquency, and any subsequent delinquencies are to be included within the original delinquency.

UTILITY ACCOUNTS: Shall mean accounts opened and billed by the Bethany Utility Billing Department for the purpose of collecting money owed (service charges, fess and/or late charges) to the City of Bethany for garbage and refuse service, sewer service, water service as well as any other fees which are billed by the Utility Billing Department.

FEES: In the utility account context, fees shall mean any money owed to the City of Bethany to provide utility service. It shall include, but not limited to, the service charges for the provision of sewer service, water service and/ or garbage and refuse service, as well as any applicable fees (including, but not limited to, line maintenance, ambulance service, EPA fees, waste fees, etc.) as well as any late charges that have been assessed.

C. TERMINATION PROCEDURES:

Whenever any customer or property owner, whose water service is provided by another municipality, has failed to pay the full amount owed for fees on any monthly utility account bill for more than thirty (30) days, the account is subject to the declaration of delinquency by the City and to termination of service as provided herein.

(a) Notice: The city reserves the right, at any time, to shut off service for non-payment of

charges after giving written notice, and the city shall not be responsible for any damages resulting therefrom. Bethany Code tit.5, Ch. 52, §52.07.

- (b) Notice of the proceedings provided for herein shall be provided to the account holder of records as well as the property owner (where different) by the United States mail postmarked at least fourteen (14) days prior to the deadline to request a public hearing in front of the City Council and shall be sent to:
1. The physical address where the service is provided,
 2. The address of the account holder as listed on the application for utility service (if different), and
 3. The mailing address listed with the Oklahoma County Assessor for the owner of the subject property (if different than the address for the account holder or the physical address).

The notice provided herein may also be served on the relevant party by personal service. Finally, notice may be made for the physical address by posting the notice on the premises (for multi-family dwellings, such notice shall be posted on the door of each affected dwelling).

- (c) Administrative Fee: There shall be an administrative fee of fifty dollars (\$50.00) to recover the City's costs (wages and expenses) in preparing and sending all notices. This fee shall be waived for any account where the Council declares that no delinquency exists and may be waived by the Council in other cases at its discretion.
- (d) Termination Of Garbage and Refuse Service: The city may cease providing garbage and refuses service to any property subject to a delinquency proceeding as provided herein immediately upon providing notice (by U.S. mail or posting) to the physical address provided for herein subject to the stay procedures established in section D of this chapter.
- (e) Termination Of the Sewer Service and Water Service: Sewer service and Water Service may be terminated by the City upon the declaration of a delinquency by the City Council as provided for in section E of this chapter.
- (f) Declaration Of a Finding Of Delinquency: The City Council shall be responsible for declaring a delinquency in any utility account. Upon such declaration, the City may proceed with the termination of any remaining services to the address as provided herein. The City Council shall hold a public hearing prior to making such a declaration as provided herein
- (g) Public Hearing: The City Council, at any regular or special meeting, may make a finding declaring a delinquency after the opportunity for the account holder and/or property owner to appear before the Council at a public hearing. The procedures for such public hearing shall be as follows:
- (1) The notice sent shall indicate that any interested party (resident at the physical address, account holder and/or property owner) shall have a right to appear before the City Council. Any interested party must notify the City Clerk or his/her designee (in person or in writing; if in writing, must be received by the City prior to the date established herein) of their request for a public hearing before the City Council at least one business day prior to the date of the Council meeting as indicated in the notice (e.g., where the Council is to meet at 7:00 P.M. on a Tuesday, the request for a hearing must be submitted prior to 5:00 P.M. on the Monday immediately prior to the Council meeting unless such Monday is a legal holiday

and then notice shall be provided by 5:00 P.M. on the first available business day prior to the Council meeting). For the City Council regular meeting days and times *See* Ordinance 2044 (6:30PM on the First and third Tuesday of each month) and Bethany Code tit.3, Ch. 30, §30.01.

- (2) Council shall determine that the notice requirements have been and shall make a record of the same.
- (3) Requests for delays or waiver of payment will not be entertained; only questions of proper and correct billing will be considered. Bethany Code tit.5, Ch. 50, § 50.06 (B).
- (4) The list of accounts for which a delinquency is to be declared shall be listed on the consent docket for the Council (by physical address). The Clerk shall notify the Council which addresses are requested to be removed from the consent docket for a public hearing. Where an interested party has timely notified the Clerk of their request for a public hearing, the physical address for the interested party shall be removed from the consent docket and shall be heard in a public hearing as provided for herein. At his/her discretion, any council member may remove from the consent docket any physical address for which a timely notice has not been received so that a public hearing may be held. Once all physical addresses for which a public hearing is to be held have been removed (mandatory removals and discretionary removals), the Council may proceed to declare, by way of an affirmative vote on the remainder of the consent docket, that an uncontested delinquency is declared for all physical addresses which have not been removed from the consent docket.
- (5) The Council shall hold a public hearing on any addresses removed from the consent docket prior to declaring that a delinquency exists at the subject physical address. The Council may vote, address by address, to declare a delinquency exists, to declare that no delinquency exists, to table the hearing, and/or vote on a declaration of a delinquency to a future meeting (no subsequent notice is required to be sent if the date and time of the future meeting is stated in the motion), or to remand the account to staff for further consideration.
- (6) The public hearing on any address subject to termination of utility services shall consist of a call to the interested party to be heard first, followed by a call to anyone from the public who wishes to be heard (note: notices to the hearing are not sent to adjacent property owners and sufficient notice is given in the posting of the subject properties physical addresses on the Council's agenda). The Council may hear from any interested party or any member of the public about the termination of service. This shall include hearing from the interested party or a member of the public on the issues of whether there is a cause why the services should not be terminated, whether there is a dispute (and what evidence exists of the dispute) as to the amount claimed to be owed, or any other topics relevant to the issue at hand.
- (7) The Council shall open and close the public hearing on majority vote members present. Once the hearing is closed, the Council may take such action, by motion to majority vote, as is provided for herein.
- (8) If a delinquency is declared by the Council, any utility services provided to the physical address which have not already been terminated shall be terminated as provided herein. Bethany Code tit.5, Ch. 52, §52.07.

D. STAY OF TERMINATION PROCEDURES:

Any customer or user who wishes to stay termination proceedings (See section C of this chapter) prior to termination of service may do so as provided herein. A customer or user may stay termination proceedings by making arrangements prior to the termination date, which is agreeable to the City to satisfy the full delinquency, provided, however, that a customer or user who makes such arrangements and who after that fails to fulfill those arrangements may be deemed to have defaulted on the agreement and the stay of termination proceedings may be lifted by the City and the termination proceedings reinstated where they left off. Additionally, a customer wishing to stay termination proceedings to challenge the finding of delinquency by the City Council may do so by depositing with the City an amount equal to the amount declared to be delinquent by the City and shall further be responsible for depositing money equal to fees billed for service which has not yet been terminated, such deposits being due within thirty (30) days of billing. Failure to deposit money equal to the amount for ongoing monthly utility service during the pendency of a stay shall constitute grounds for the lifting of the stay by the City. A satisfactory deposit shall stay proceedings for up to six (6) months or longer if deemed appropriate by a court of competent jurisdiction. During the stay period, the customer or user may arrange to reschedule the hearing described herein. A customer or user may also use this sixty (60) day stay period to seek further relief by whatever legal means available provided; however, the customer or user must first consent to the validity of the delinquency through the hearing procedure described herein. In the event the challenge to the amount claimed to be delinquent is successful, and it is determined a lesser amount is owed, the customer or user shall be entitled to a refund of the amount deposited with the City in excess of the amount owed.

E. ORDER OF PRIORITY FOR PAYMENTS MADE:

Where a utility account is in arrears, subject to termination proceedings, or has been terminated and subsequent payments are received (not payments made as a stay deposit under section D of this chapter) in an amount less than the total due (current month plus any amount in arrears), the money shall be credited to the account in the following priority:

- a. Any current (no past-due) balance shall be satisfied first with priority going to garbage and refuse charges, then to fees, and finally to sewer service charges.
- b. Once all current balances are satisfied, payments shall begin to satisfy past due balances in the following priority: late charges, then back due garbage and refuse charges, then fees, then sewer service charges, and finally all costs actually incurred by the City of Bethany associated with the termination and sewer service.
- c. Where partial is made but not agreement staying termination proceedings has been entered into with the City Clerk (or his/her designee), the termination proceedings will continue unless and until the amount owed is either satisfied through payment or a stay is issued.

F. TERMINATION OF PROCESS FOR SEWER SERVICE:

For sewer service in which water service is provided by another municipality, once the City

Council has declared a delinquency, the City Clerk shall, within a reasonable time period following the Council meeting where the delinquency was declared, certify the finding of a delinquency for each address. Under the Oklahoma Statutes, title 11, section 22-112.5, the following process is established to terminate sewer service at a physical address where a delinquency has been declared. This section shall only apply to those accounts where the delinquency exists for amounts billed and due on or after the effective date of this chapter. Where the Council declares a delinquency, the following process shall govern the termination of sewer service:

- a. The City of Bethany shall notify any public water provider (e.g., Oklahoma City) of the declaration of the delinquency and shall request the termination of water service to the subject physical address as provided herein.
- b. The City of Bethany shall request the termination of water service and propose a date on which water service is proposed to be terminated, such date must be at least thirty (30) days after the date the request is sent to the public water service provider. A copy of this request along with a notice from the City of Bethany of the date water service is proposed to be terminated shall be sent to the account holder and to the property owner and shall also include a notice that sewer service will be discontinued on or after the date on which service is proposed to be terminated.
- c. The public entity providing water service may terminate water service at the subject property on the proposed date termination or within thirty (30) days thereafter.
- d. Should the sewer or wastewater delinquency be resolved during the pendency of the termination of water service or sometime after that, the City of Bethany shall provide the public water service provider with notice of the resolution of delinquency no later than the first business day following resolution. Should the sewer or wastewater delinquency be resolved during the pendency of the termination of water service or sometime after that, the City of Bethany shall provide the account holder and the property owner notice of the delinquency upon request.
- e. The City of Bethany may effect the termination of sewer service any time after the date water service is terminated as long as notice was given at least thirty (30) days prior to the date on which water service was actually terminated.
- f. Service shall 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 the City Council. Bethany Code tit.5, Ch. 50, § 50.06 (C).

SECTION 2:

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.

SECTION 3. EMERGENCY CLAUSE

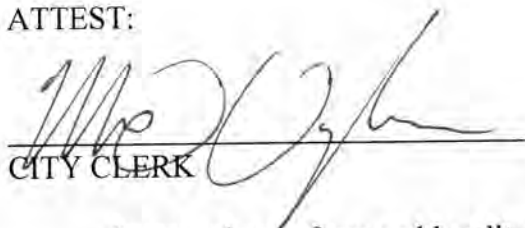
It being immediately necessary for the preservation of the public peace, health, safety, and welfare of the City of Bethany and the inhabitants thereof that this ordinance be put into full force and effect, an emergency is hereby declared to exist by reason whereof this ordinance shall be in full force and effect from and its passage and approval.

END

The foregoing ordinance was introduced before the Bethany City Council on the 15th day of August, 2023, and was duly adopted and approved by the Mayor and City Council on the 15 day of August, 2023, 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 August 15th, 2023.

CITY ATTORNEY





BETHANY CITY COUNCIL

From: Amanda McCellon, Comm. Dev. Director
Date: June 24, 2024
Subject: Consider a request Jason & Dr. Brooke Vaughn, applicants and property owners for a special use permit to allow a 240 square foot accessory structure at 4703 N. College Ave.

BACKGROUND

Attached are the minutes and staff report from the Planning and Zoning Commission meeting of June 20, 2024. Motion was made by James Clemmer, seconded by Ron Crouch to recommend approving the 240 square foot accessory structure at 4703 N. College Avenue. The votes are as follows: AYE- Charles Snyder, Justin Peck, Kent Lynn, Steve Marx, Ron Crouch, James Clemmer. NAY- None. ABSTAIN- None. The motion carried unanimously 6 – 0.

RECOMMENDATION

1. Recommend approving the 240 square foot accessory structure at 4703 N. College Ave.

ADDITIONAL COMMENTS

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

MINUTES
CITY OF BETHANY
PLANNING AND ZONING COMMISSION
JUNE 20, 2024

MEMBERS PRESENT:

Charles Snyder, Chair
Justin Peck, Vice-Chair
Kent Lynn
Steve Marx
Ron Crouch
James Clemmer

MEMBERS ABSENT:

Robert Helton
Trent Reid

STAFF PRESENT:

Elizabeth Gray, City Manager
Amanda McCellon, Comm. Dev. Director
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, June 13, 2024, at 11:00 a.m.

Charles Snyder, Chair called the meeting to order and gave the invocation. Motion was made by Steve Marx, seconded by Kent Lynn to approve the May 16, 2024 Planning and Zoning Commission minutes as mailed. The votes are as follows: AYE- Charles Snyder, Justin Peck, Kent Lynn, Steve Marx. NAY- None. ABSTAIN- Ron Crouch, James Clemmer. The motion carried 4-0-2. Motion was made by James Clemmer, seconded by Kent Lynn to approve the June 6, 2024 Planning and Zoning Commission minutes as mailed. The votes are as follows: AYE- Kent Lynn, Steve Marx, Ron Crouch, James Clemmer. NAY- None. ABSTAIN- Charles Snyder, Justin Peck. The motion carried 4-0-2.

ITEM 1: **PC 24-11**

Consider a request by Jason & Dr. Brooke Vaughn., applicants & property owners, for a special use permit to allow a 240 square foot accessory structure at 4703 N College Avenue. *Item to be heard by the Bethany City Council on the 2nd of July 2024 at 6:30 p.m. in City Hall.*

LEGAL DESCRIPTION: Sect 16 T12N-R4W QTR NW Oilfields Addition Block 002 Lot 002 E230FT

ACTION: Brendan Summerville, Comm. Dev. Associate presented the staff report to consider a special use permit to allow a 240 sq. ft. accessory structure at 4703 N. College Ave. The lot contains a primary structure, a detached garage, and a 240 sq. ft. accessory building.

Ray Jones, City Attorney the existing detached garage and accessory building were in place before our current ordinance.

Dr. Vaughn, Applicant was present.

Ms. McWhirter, resident of 4711 N. Central stated she is not against the accessory structure.

Motion was made by James Clemmer, seconded by Ron Crouch to recommend approving the 240 square foot accessory structure at 4703 N College Avenue. The votes are as follows: AYE- Charles Snyder, Justin Peck, Kent Lynn, Steve Marx, Ron Crouch, James Clemmer. NAY- None. ABSTAIN- None. The motion carried unanimously 6 - 0.

NEW BUSINESS

Brendan Summerville, Comm. Dev. Associate stated there will be a PUD amendment and plat item on the July 18, 2024 Planning and Zoning Commission meeting.

Elizabeth Gray, City Manager informed the Planning and Zoning Commission that we have so much going on within our city. We have the Bethany Children Center adding an out-patient area, city park improvements, a pickle ball court, future cemetery improvements, and updating streets in Bethany. Our website lists upcoming projects as well.

Motion was made by Justin Peck, seconded by James Clemmer to adjourn. The motion carried unanimously 6 - 0.

BETHANY

Oklahoma

City of Bethany

Planning & Zoning Staff Report

June 20, 2024

CASE NO: PC 24-11

Request: Consider a request by Jason & Brooke Vaughn., applicants and property owners, for a special use permit that would permit a 240 square foot accessory structure at 4703 N College Avenue.

Legal Description: Sect 16-T12N-R4W Qtr. NW Oilfields Addition Block 002 Lot 002

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

Accessory Structure Size: 240 ft².

Surrounding Zoning:

Direction	Zoning
North	R-1
South	R-1
East	R-1
West	R-1

Table 1

Building Characteristics:

	Proposed Structure	Primary Structure
Use	Personal Use	Single-Family Dwelling
Area (ft ²)	240	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 a special use permit for an accessory structure 4703 N College Avenue. The total area of the lot is 11,500 ft² (0.26 acres), a primary structure with a GFA of 2,327 ft², a detached garage with a GFA of 1,150 ft², and lastly a 240 ft² accessory

structure. The 240 ft² accessory structure was moved by the applicants to this property in June of 2023, which later replaced a preexisting shed which had been in this location prior to their residence. Legal counsel recommended to staff that this item be allowed through the special use process based on an interpretation of the accessory structure ordinances.

Analysis:

§150.007 of the Bethany Municipal Code of Ordinances defines accessory structures as “A detached building(s) containing an accessory use and located on the same lot as the primary building, provided all accessory buildings on a lot shall not exceed in size 240 square feet except as approved as a special permit use under § 158.044. Except where a special permit use is approved no more than two accessory buildings shall be located on each lot with the total square footage of all accessory buildings not exceeding 240 square feet.”

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 240ft² the proposed accessory structure meets both clauses and is eligible for a special use permit. However, the definition of accessory structures within the ordinance would include the existing detached garage, as it is not the primary structure. By this definition, 1,390ft², or 12% of the property would be made up of accessory structures; this equates to approximately 60% of the primary structure’s GFA.

Should a special use permit be granted, it should be noted that this accessory structure would be considered a “permanent structure.” Meaning that this building must follow all setback requirements applicable to the primary building (§158.020.02, 4d). The proposed structure shall be positioned within the setbacks of the property: 20’ in the rear, and 5’ and 10’ on the sides.

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.

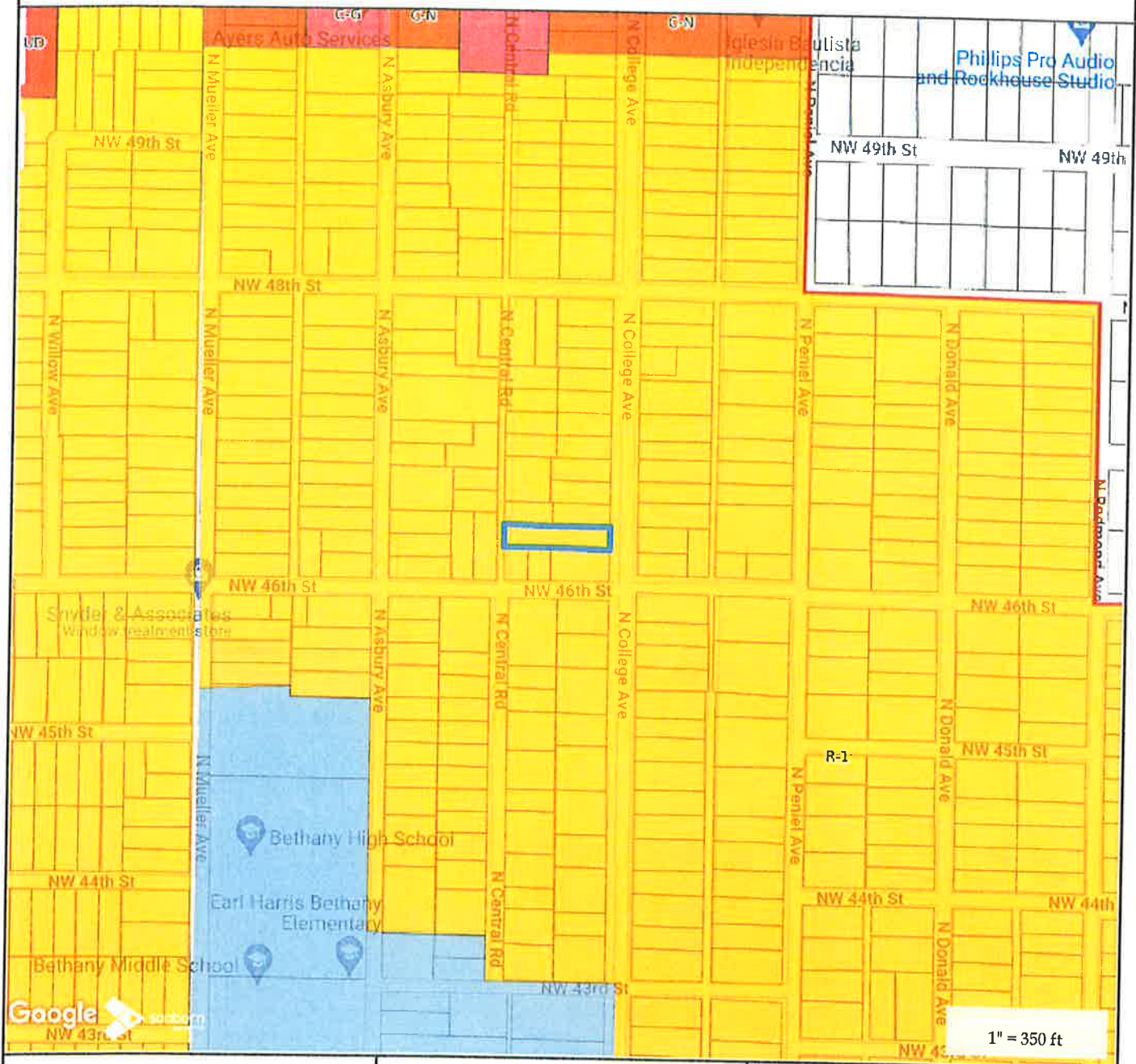
Attachments:

- Aerial Photographs
- Zoning Map
- Application Documents
 - 300' Radius Report
 - Applicant Statement
- Public Notification























PC 24-11 Zoning Map



ZONING CODE LEGEND

 A	 I-L
 CBD	 I-R
 C-G	 PUD
 C-H	 PRD
 C-S	 R-1
 C-N	 R-2
 C-O	 R-M
 C-R	 RMO
 E-I	 RHP

**MAP FOR REFERENCE ONLY
NOT A LEGAL DOCUMENT**

Bethany, Oklahoma makes no claims and no warranties, expressed or implied, concerning the validity or accuracy of the GIS data presented on this map.

Print map scale is approximate. Critical layout or measurement activities should not be done using this resource.

Linda Hlinicky

From: Jason Vaughn <jason.vaughn@gmail.com>
Sent: Monday, May 13, 2024 12:24 PM
To: Amanda McCellon; Linda Hlinicky
Cc: Brooke Vaughn
Subject: *External Source*Special Use Permit Application
Attachments: 4703_Deed.pdf; Special Use Permit VAUGHN.pdf; Vaughn Bethany Accessory Structure Case.docx



Hello,

After discussing my situation with my Ward 2 council members and the city attorney, I have been advised to apply for a Special Use Permit in regards to having an accessory building in my backyard in addition to my detached garage, due to the garage being in excess of 240 square feet.

I believe I have completed the form correctly and I have paid for a certified copy of our deed. I also have a physical copy of the official report of all properties within 300 feet of my property. I have a question on that - this all started a couple months ago, so the 300 ft report that I have is dated March of this year. Would that be sufficient or do you need me to purchase another report that is less than 30 days old?

I am attaching everything else in the hopes that you can advise me if I need to change anything or if I am missing something. I realize that I will need to submit all of this printed out, in person with payment. I will do that at 6700 NW 36th, is that correct?

Sincerely,

Jason L. Vaughn
405-613-2098
<http://www.linkedin.com/in/jasonvaughn>
jason.vaughn@gmail.com



Tax I.D. No.: 171024630

Mail Tax Statement To:
CMG Mortgage Inc.
3180 Crow Canyon Rd
Suite 400
San Ramon, CA 94583

After Recording Return To:
American Eagle Title Group, LLC
6805 N. Classon Ste. A
Oklahoma City, OK 73116

Rec. & Ret. to:
American Eagle Title Group
421 NW 13th St, Suite 320
Oklahoma City, OK 73103



Maressa Treat

WARRANTY DEED
(Joint Tenancy)

KNOW ALL MEN BY THESE PRESENTS:

That **Narrah V. Howard and Jeri L. Howard, husband and wife** party of the first part, in consideration of the sum of *****TEN AND NO/100****** dollars and other valuable consideration, in hand paid, the receipt of which is acknowledged, does hereby grant, bargain, sell, and convey unto

Jason Vaughn and Brooke Vaughn, as joint tenants with the right of survivorship, and not as tenants in common, upon the death of one, the survivor and the heirs and assigns of the survivor, take the entire fee simple title

Whose address is: **4703 N College Ave**
Bethany, OK 73008

party of the second part, the following described real property and premises situated in **Oklahoma County, State of Oklahoma**, to wit:

Lot Two (2), except the West 8 feet, in Block Two (2), of OILFIELD ADDITION, to Bethany, Oklahoma County, Oklahoma, according to the recorded plat thereof.

Together with all fixtures and improvements, and all appurtenances, subject to existing zoning ordinances, plat or deed restrictions, utility easements serving the property, including all mineral rights owned by party of the first part, which may be subject to lease, and excluding mineral rights previously reserved or conveyed of record, and warrants title to the same.

TO HAVE AND TO HOLD said described premises unto the said parties of the second part, and their heirs and assigns forever, free, clear and discharged of and from all former grants, claims, charges, taxes, judgments, mortgages and other liens and encumbrances of whatsoever nature, EXCEPT FOR and SUBJECT TO those exceptions set forth hereinabove.

SIGNED AND DELIVERED the date(s) on the acknowledgment(s) below.

Narrah V. Howard
Narrah V. Howard
Jeri L. Howard
Jeri L. Howard

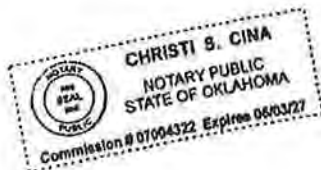
ACKNOWLEDGMENT

State of Oklahoma County of Oklahoma ss:
The foregoing instrument was acknowledged before me on this **14th** day of **June, 2023** by **Narrah V. Howard and Jeri L. Howard, a married couple.**

My Commission Expires:
May 3, 2027

Christi Cina
Notary Public,
Christi Cina

Closing Agent: **American Eagle Title Group, LLC**
File Number: **2305-0025-61**
Underwriter: **American Eagle Title Insurance Company**

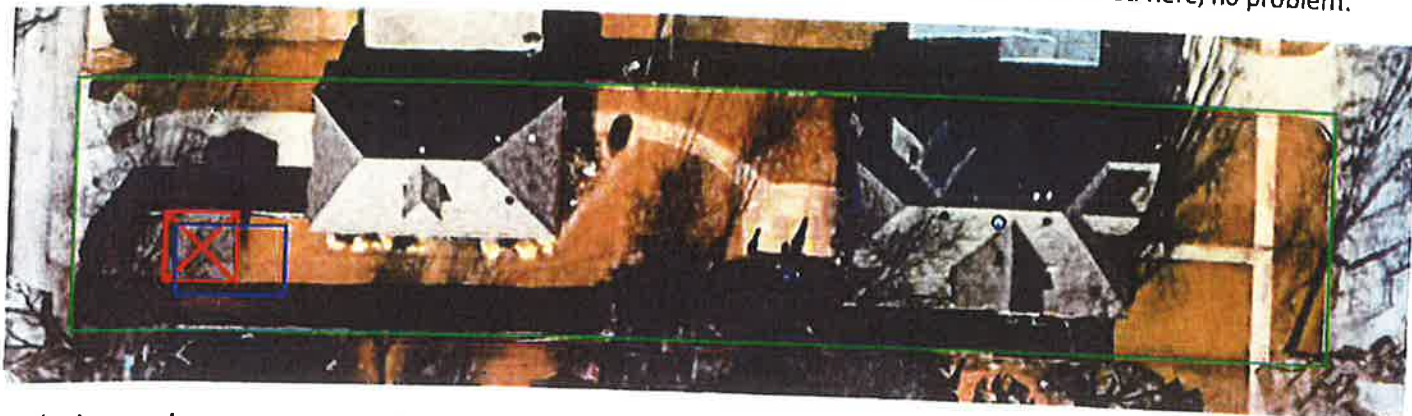


1/18

We purchased and moved into 4703 N College Ave, Bethany, in June last year (2023). This is a "double lot" which has been reclassified as a single lot, spanning from College Ave to Central Road. When we purchased the house, it came with the garage which was built the same time as the house and a 14 x 14 (roofline) shed; No issues, no complaints.



After calling the City of Bethany to ask about the rules for "Accessory Structures" and being told on the phone that they are permitted up to 240 sq ft, we hired a moving company to move our 12' x 20' (240 sq ft) building into our back yard. The moving company also called the City of Bethany and was again told we could move our shed here, no problem.



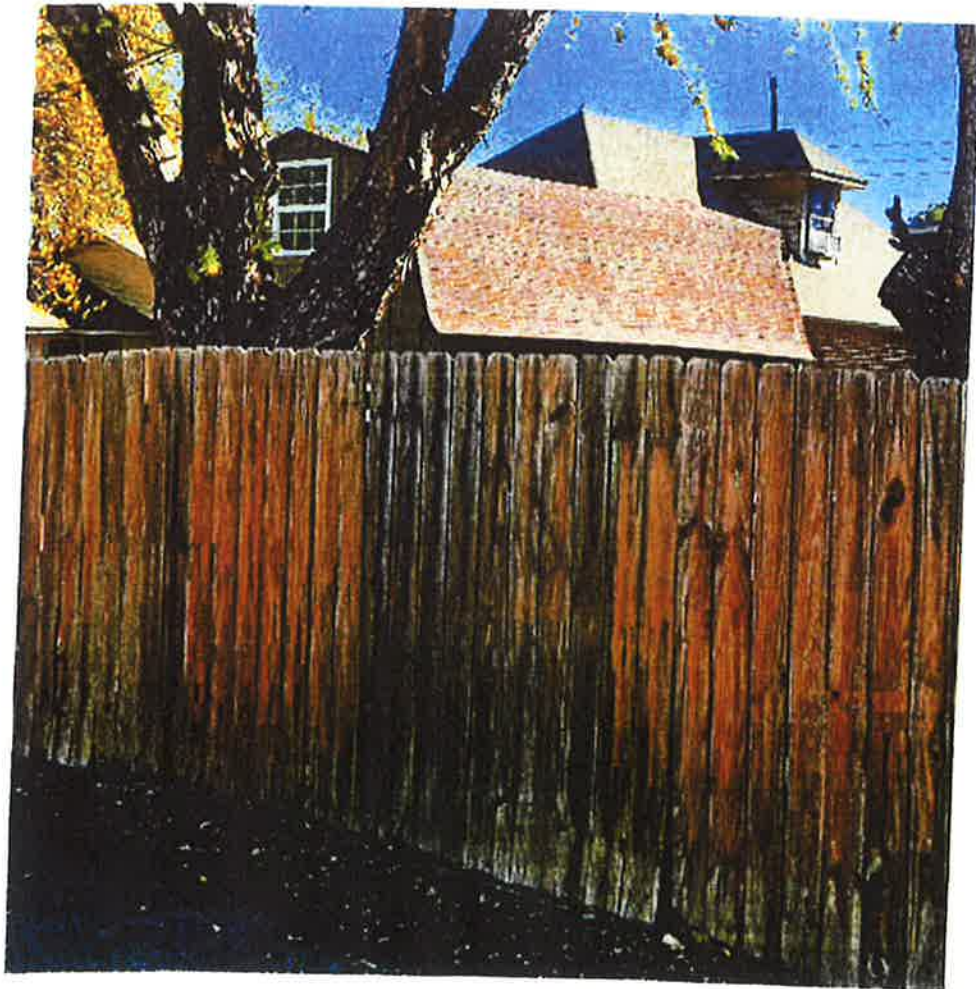
In the image above, our property is outlined in green, the prior 14'x14' shed added by the previous owners is outlined in red, and the location of our "new" (moved from our previous house in Mustang) 12'x20' building is indicated with a blue outline. The old shed (in red) has already been torn down and removed, so we are at the same number of structures on the property as when we bought the house. We have painted the new shed/playhouse to match the house and garage. This is not an eye sore nor an obstruction. This structure does not hurt anyone. It brings joy to my wife and daughter.



We temporarily tore down the wooden perimeter privacy fence which borders Central Road to facilitate moving the building in and the removal of the old shed. The wooden perimeter privacy fence has been put back exactly as it was previously.

We had to move this building here immediately due to the pending sale of our Mustang property. Here is a picture of it from our back yard. You can see that it does not overwhelm the lot, it is shorter than the garage and house, it is in good condition, and it complements the rest of our property. I will close this letter with views of the shed from Central Road and a couple pictures from inside.

- Jason L. Vaughn, 405-613-2098



The inside is full of dolls, scenes, and accessories and is my wife's and daughter's favorite place to play with friends.



SPECIAL USE PERMIT PROCEDURE

1. Check with the Community Development Department to verify the present zoning of the property.
2. Submit a written application to the Bethany Planning and Zoning Commission, setting forth the legal description of the property, the street address or approximate location, the names and addresses of the owners thereof. (Application Form attached).
3. The application shall also be accompanied by a list of the names and addresses of the property owners of record within a three hundred (300) foot radius of the exterior boundaries of subject property, current and certified by bonded abstractor, a registered professional engineer, a registered surveyor, or an attorney.
4. A site plan shall be included with the application.
5. The Planning Staff will make sure your application is complete. The fee for public hearing is **\$63.00**. The application fee for a Special Use Permit is **\$875.00** for commercial and **\$344.00** for residential.
6. Return your application, the required accompanying data and the filing fee 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 & Zoning Commission Agenda.
7. 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 three hundred (300) feet of the exterior boundaries of your property is notified by letter of your request. These owners and any other citizen may protest if they so desire. Should the owners of fifty percent (50%) of the land within the 300 foot notice area protest your request, an affirmative vote of three-fourths of the members of the City Council is required to approve the special use permit request for your property.
8. The Planning Staff will research and analyze your request and prepare a staff report with recommendation, which will be mailed to each member of the Planning and Zoning Commission and to each member of the City Council.
9. At the next scheduled Planning and Zoning Commission meeting, your request will be considered at a public hearing. You will be sent notice of this meeting and you or your representative must be present. 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.

10. At the conclusion of this public hearing the Planning Commission, by majority vote, will recommend that the ordinance to accomplish your requested special use permit either be approved or denied. This recommendation will be transmitted to the City Council.
11. When the Planning Commission has acted upon an application for special use permit, an ordinance shall be prepared and introduced before the City Council at a public hearing on the same date as set forth in the notice to property owners provided in the preceding section. The City Council may continue that hearing from time to time, prior to final action thereon.
12. At the public hearing, the City Council will vote either to adopt or reject the proposed special use permit ordinance. You or your representative must be present at this meeting.
13. Both the Planning Commission and the City Council meetings are held in the Council Room (East Wing), Bethany City Hall, 6700 N.W. 36th St. The Planning Commission meetings begin at 7:00 P.M. and the City Council meetings begin at 7:30 P.M. The average special use permit case takes about 50 days from the time we receive the application until final approval.

Guidelines for Special Use Permit for Accessory Building's Greater than 240' in Size

Projects that most closely follow the conditions listed below will have the most success in gaining City Council approval. The City Council will consider each project on a case by case basis.

The City Council may impose specific conditions regarding location, design, operation, screening and security to assure safety, to prevent a nuisance, and to control the noxious effects of excessive sound, light, odor, dust or similar conditions. The City Council may also impose specific design requirements for accessory buildings to assure that such buildings are aesthetically compatible with the surrounding neighborhood. For accessory buildings greater than 240 square feet in size the following additional conditions and restrictions shall apply:

1. The height of the Accessory Building measured at its highest point shall not exceed the height of the primary building measured at its highest point;
2. The Accessory Building shall not be used as a dwelling unit;
3. Roof pitch of the Accessory Building should be the same as the predominant roof pitch of the primary structure;
4. An Accessory Building shall not be located on a lot not occupied by a primary building, except on lots larger than two acres in size.
5. If the primary building on a residential lot is destroyed or removed and not rebuilt within a two year period from time of destruction or removal of the primary building then the Accessory Building shall be removed.
6. Accessory Building(s) approved as a special permit use under this section should not exceed in size the greater of 50% of the gross floor area of the primary building or 10% of the total recorded lot area of the lot on which the primary building is located.

Project Assessment for Accessory Building's Greater than 240' in Size

	<i>Accessory Building</i>	<i>Primary Building</i>
Use	Childrens' Playhouse	residence
Square footage	240 exactly	2,372
Height	12'	2-Story House, well taller
Roof Pitch	45 degrees (average)	30 degrees (primary)
Roof material	Composite Shingle	Composite Shingle
Exterior wall covering	Painted Wood	Brick & Painted Wood
Total Lot Size	11,325.6 Square Feet	

**SPECIAL USE PERMIT APPLICATIONS FOR ACCESSORY BUILDINGS
SUPPLEMENTAL QUESTIONNAIRE**

1. Have you been advised that an accessory building **cannot** be used for a home-based business? Please circle: YES or NO
2. Have you located utility lines at the site? Please circle: YES or NO
3. If not, please call OKIE AT 1-800-522-OKIE.
4. Will the building have a garage door? Please circle: YES or NO
If so, what direction will it face?
5. Will you be paving a driveway to the building? Please circle: YES or NO
If yes, please add the driveway location and dimensions to the site plan.
6. Will you be installing a privacy fence or any other type of screening? Please circle: YES or NO Please describe:

Privacy Fence is Pre-Existing

7. Will you run electricity to the building? Please circle: YES or NO
8. Will the building have plumbing? Please circle: YES or NO
9. How tall will the walls of the building be? 7'
10. Will the color of the building match the house? Please circle: YES or NO

APPLICATION FOR SPECIAL USE PERMIT

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.

Name of Applicant: Jason L. Vaughn Phone #: 405-613-2098

Address: 4703 North College Avenue, Bethany, OK 73008

Record Property Owner(s): Dr. Brooke Vaughn and Mr. Jason Vaughn
Phone #: 405-613-2098

Address: 4703 North College Avenue, Bethany, OK 73008

Address of Property: 4703 North College Avenue, Bethany, OK 73008

Legal Description of Property: OLDFIELDS ADDITION 002 002 E230FT
Residential property, Sect 16-T12N-R4W Qtr NW
<https://docs.oklahomacounty.org/AssessorWP5/AN-R.asp?PROPERTYID=181421>

Proposed Special Permit use: Doll / Playhouse for private use in addition to garage. The playhouse is exactly 240 square feet and the existing garage exceeds 240 square feet.

Present use of property: Primary residence.

Size of property (in acres and/or feet): 11325.6 square feet

The City Council shall use the following criteria to evaluate your special use permit. You are requested to provide a statement after each of the following criteria statements indicating how your request meets each criteria. Use additional pages if necessary.

1. **Will the proposed use be in harmony with the policies of the comprehensive plan?**

A. Yes, as a Doll/Playhouse, this is a private, residential use building which serves a unique entertainment purpose on our property for our family and friends.

2. **Will the proposed use be in harmony with the general purpose and intent of the applicable Zoning district regulations?**

A. Yes, residential use in a residential zone.

3. **Will the proposed use adversely affect the use of the neighboring property?**

A. No, kids and parents will play with dolls inside. The building has been painted to coordinate with our home and garage (was previously red). The building has zero impact on street visibility. It is a nice building in good condition. It is not hurting anyone. Most of the homes in this area have sheds and most of them are not in such good condition. Our building adds value to the property.

4. **Will the proposed use generate pedestrian and vehicular traffic that is hazardous or in conflict with the existing and anticipated traffic in the neighborhood?**

A. No, our personal, private playhouse will not generate any traffic.

5. **Will the facility present a health or safety hazard to neighboring properties or the community at large?**

A. No, there will be zero emissions and zero waste produced. There are no safety issues with the playhouse.

6. **Will the facility be located in proximity to elementary or secondary public and/or private schools, or other incompatible uses?**

A. No, my playhouse will reside in my backyard of my house in proximity to my garage.

7. **Will the utility, drainage, parking, loading, signs, lighting access, and other necessary public facilities to serve the proposed use meet the adopted codes of the City?**

A. Yes, there are ZERO code issues with this accessory building itself. The only issue on my property requiring a special use permit is because our detached garage is considered an accessory building despite being a permanent structure on a foundation built the same time as the house using the same materials.

8. **Has the facility obtained all necessary permits to operate under the laws of the State of Oklahoma?**

A. Yes, to the extent that I am not aware of any required state permits.

The City Council may impose specific conditions regarding location, design, operation, screening, and security to assure safety, to prevent a nuisance, and to control the noxious effects of excessive sound, light, odor, dust or similar conditions. (City of Bethany Ordinance - Section 159.044)

The application shall be accompanied by the following:

- a. Filing Fee.
- b. One (1) copy of the legal description of the property sought for Special Use Permit if not described above.
- c. One (1) copy of site plan.
- d. One (1) copy of the deed(s) of the property.
- e. Certified list of names and addresses of all property owners of record within three hundred (300) feet of the exterior boundaries of subject property.

In order that your application can be heard at the next Planning Commission meeting, the completed application, accompanying information, and filing fees must be submitted before 12:00 noon the day of the deadline.

Signature of Applicant: _____

Phone #: 405-613-2098

Date: 05-10-2024

Signature of Property Owner: _____

Phone #: 405-613-2098

Date: 05-10-2024

Larry Stein
Oklahoma County Assessor's
Office

pc 24-11



Ownership Radius Report

This Official Report is for Account Number R171024630 and is a 300-foot radius from the outside of the polygon. If the minimum number of different owners was not reached it was extended by 100-foot increments until the required number of different owners was reached, or the maximum distance was reached. This report does not constitute a legal survey or document, for definitive description of real property and ownership; consult the deeds recorded in the Oklahoma County Clerks Office. **Official Record of this Certified Radius Report will expire 30 days from the date of creation stamped on the back of this sheet.**

Oklahoma County Assessor's
300ft Radius Report
3/8/2024

accountno	name1	name2	name3	mailingaddress1	city	state	zipcode	subname	block	lot	legal	location
R170789263	GOODERMUTH JOSHUA JAMES	GOODERMUTH SOMMIER R	No Data	4601 N CENTRAL RD	BETHANY	OK	73008	NORTHWEST TO BETHANY	8	0 22	NORTHWEST TO BETHANY 008 000 PT BLK 8 DES AS BEG 225FT E & 170FT S OF NW/C TH W107.5FT S50FT E107.5FT N50FT TO BEG OR TR	4601 N CENTRAL RD BETHANY
R170789180	PETTIT LESLIE & RITA	No Data	No Data	4603 N COLLEGE AVE	BETHANY	OK	73008-2655	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 BEG 150FT S OF NE/C TH S100FT W112.5FT N100FT E112.5FT TO BEG OR TR 6 OF BLK 8	4603 N COLLEGE AVE BETHANY
R170789260	AKH INVESTMENTS LLC	No Data	No Data	3611 BLUE STEM DR	TUTTLE	OK	73089	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 BEG 225FT W & 150FT S OF NE/C BLK 8 TH E112.5FT S50FT W112.5FT N50FT TO BEG OR TR 19	4602 N CENTRAL RD BETHANY
R171029240	WILSON KAY C TRUST	No Data	No Data	8613 NW 70TH ST	OKLAHOMA CITY	OK	73132-3769	OLDFIELDS ADDITION	3	0	OLDFIELDS ADDITION 003 000 S50FT OF W/2	4602 N COLLEGE AVE BETHANY
R170789262	J & P UNITED LLC	No Data	No Data	3131 N EAGLE LN	BETHANY	OK	73008-4309	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 PT OF BLK 8 BEG 225FT E & 120FT S OF NW/C BLK 8 TH W107.5FT S50FT E107.5FT N50FT TO BEG OR TR 21	4603 N CENTRAL RD BETHANY
R170789340	WRIGHT KEITH L	WRIGHT SUSAN M	No Data	4604 N ASBURY AVE	BETHANY	OK	73008	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 BEG 100FT S OF NW/C BLK 8 th E112.5FT S50FT W112.5FT N50FT TO BEG OR TR 8 BLK 8	4608 N ASBURY AVE BETHANY
R171028900	23 TIREMENT LLC	No Data	C/O J ANDREW & RHONDA J MCKAMIE	9804 RAMSEY RD	YUKON	OK	73099	OLDFIELDS ADDITION	3	0	OLDFIELDS ADDITION 003 000 N50FT OF W 1/2	4604 N COLLEGE AVE BETHANY
R170789305	GARNER JAMES LAWRENCE & LORRI LYNN TRS	ILG LIV TRUST	No Data	4607 N COLLEGE AVE	BETHANY	OK	73008-2655	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 PT OF BLK 8 BEG 112.5FT W & 75FT S OF NE/C BLK 8 TH S75FT E112.50FT N75FT W112.50FT TO BEG	4607 N COLLEGE AVE BETHANY
R170789330	DEFRESE CHRIS & DANIELE	No Data	No Data	6800 W SIMPSON RD	EDMOND	OK	73025-1009	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 BEG 50FT S NW/C BLK 8 E112 1/2FT S50FT W112 1/2FT N50FT TO BEG OR TR 7	4610 N ASBURY ST BETHANY
R171027500	BROOKS JUSTIN R	No Data	No Data	4606 N COLLEGE AVE	BETHANY	OK	73008-2640	OLDFIELDS ADDITION	3	0	OLDFIELDS ADDITION 003 000 S50FT OF W 1/2	4606 N COLLEGE AVE BETHANY
R170789261	WHEATLEY TAMMY M	No Data	No Data	4607 N CENTRAL RD	BETHANY	OK	73008	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 PT BLK 8 BEG 225FT E OF NW/C BLK 8 TH S120FT W107.5FT N120FT E107.5FT TO BEG OR TR 20	4607 N CENTRAL RD BETHANY
R170789300	POWELL BRYAN RICHARD	POWELL LACY ANNETTE	No Data	4609 N COLLEGE AVE	BETHANY	OK	73008-2655	NORTHWEST TO BETHANY	8	0	NORTHWEST TO BETHANY 008 000 PT OF BLK 8 BEG NE/C BLK 8 TH W112.5FT S75FT E112.5FT N75FT TO BEG	4609 N COLLEGE AVE BETHANY

X

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R170789310	STEARMAN DUSTIN	STEARMAN LAURA	No Data	4604 N CENTRAL RD	BETHANY	OK	73008	NORTHWEST TO BETHANY	8	NORTHWEST TO BETHANY 008 000 BEG 112.1/2FT W OF NE/C TH W112 1/2FT S150FT E112 1/2FT N150FT TO BEG OR TRS 20 & 2	4604 N CENTRAL RD BETHANY
R170789370	GRAGG WESLEY BRENT	No Data	No Data	4612 N ASBURY AVE	BETHANY	OK	73008	NORTHWEST TO BETHANY	8	NORTHWEST TO BETHANY 008 000 BEG NW/C BLK 8 TH E112 1/2FT S50FT W112 1/2FT N50FT TO BEG OR TR 12	4612 N ASBURY ST BETHANY
R171028580	MACRORY SHERI C TRS	MACRORY SHERI C REV TRUST	No Data	4611 N PENIEL AVE	BETHANY	OK	73008-2749	OLDFIELDS TO BETHANY	3	OLDFIELDS ADDITION 003 000 0 N100FT OF E170FT	4611 N PENIEL AVE BETHANY
R171027920	REUSSER DEAN THOMAS	No Data	No Data	4608 N COLLEGE AVE	BETHANY	OK	73008-2640	OLDFIELDS ADDITION	3	OLDFIELDS ADDITION 003 000 N64FT 0 OF W 1/2	4608 N COLLEGE AVE BETHANY
R170788190	PEREZ DEBRA J & MARCIA L CO TRS	PEREZ FAMILY REV TRUST	No Data	4700 N ASBURY AVE	BETHANY	OK	73008-2619	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 000 0 LOTS 26 & 27	4700 N ASBURY AVE BETHANY
R170786390	JKLR HOLDINGS LLC	No Data	No Data	3201 N WILBURN AVE	BETHANY	OK	73008	NORTHWEST TO BETHANY	6	NORTHWEST TO BETHANY 006 000 0 E114FT LOTS 24 & 25	4701 N ASBURY ST BETHANY
R171023260	STONER LON W & LYNNETTE A	No Data	No Data	515 N 12TH	FREDERICK	OK	73542	OLDFIELDS ADDITION	1	OLDFIELDS ADDITION 001 000 0 S53.2FT OF W110FT LOT 4	4700 N COLLEGE AVE BETHANY
R171022640	TASHJIAN JIRAIR & DONICE TRS	TASHJIAN JIRAIR & DONICE REV TRUST	No Data	6607 NW 46TH ST	BETHANY	OK	73008-2713	OLDFIELDS ADDITION	1	OLDFIELDS ADDITION 001 003 W62FT	6607 NW 46TH ST BETHANY
R171025940	HUCKABY CHRISTIAN S TRS	HUCKABY LORISSA J TRS	HUCKABY LIV TRUST	4701 N COLLEGE AVE	BETHANY	OK	73008-2654	OLDFIELDS ADDITION	2	OLDFIELDS ADDITION 002 000 E127.8FT OF LOT 3 & E127.8FT OF N28.2FT OF LOT 4	4701 N COLLEGE AVE BETHANY
R171026250	GREER RODNEY	No Data	No Data	6705 NW 46TH ST	BETHANY	OK	73008	OLDFIELDS ADDITION	2	OLDFIELDS ADDITION 002 000 E51.5FT OF W111FT LOT 3 & E51.5FT 0 OF N28.5FT OF W111FT OF LOT 4	6705 NW 46TH ST BETHANY
R171025900	GRAGG WILLIAM B & LINDA J TRS	GRAGG FAMILY REV TRUST	No Data	6707 NW 46TH ST	BETHANY	OK	73008	OLDFIELDS ADDITION	2	OLDFIELDS ADDITION 002 000 E51.5FT OF W59.5FT LOT 3 & E51.5FT 0 OF W59.5FT OF N28 1/2FT LOT 4	6707 NW 46TH ST BETHANY
R170788100	A & A PROPERTY HOLDINGS LLC	No Data	C/O JOSH ADEL	941 WEST I-35 FRONTAGE RD STE 116 PMB 407	EDMOND	OK	73034	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 000 0 LOTS 24 & 25	4702 N COLLEGE AVE BETHANY
R170786380	PEMBERTON JOHN & LEAH	MILLER EDWARD	No Data	4703 N ASBURY AVE	BETHANY	OK	73008-2662	NORTHWEST TO BETHANY	6	NORTHWEST TO BETHANY 006 000 0 E114FT LOTS 22 & 23	4703 N ASBURY AVE BETHANY
R171021350	CROSSWHITE DON & DELORIS REV TRUST	No Data	No Data	4703 N PENIEL AVE	BETHANY	OK	73008	OLDFIELDS ADDITION	1	OLDFIELDS ADDITION 001 000 LOTS 1 0 & 2 & E52FT LOTS 4 & 5	4703 N PENIEL AVE BETHANY
R171023300	VAUGHN JASON WILLIAMSON BENITO & LINDSEY D	VAUGHN BROOKE	No Data	12501 COBBLESTONE PKWY	OKLAHOMA CITY	OK	73142-2230	OLDFIELDS ADDITION	1	OLDFIELDS ADDITION 001 000 N5FT OF W110FT LOT 4 & W110FT OF LOT 0 15	4702 N COLLEGE AVE BETHANY
R171024630	WILLIAMSON BENITO & LINDSEY D	VAUGHN BROOKE	No Data	4703 N COLLEGE AVE	BETHANY	OK	73008-2654	OLDFIELDS ADDITION	2	OLDFIELDS ADDITION 002 002 0 E230FT	4703 N COLLEGE AVE BETHANY
R170788300	BINGHAM CHRISTY A	No Data	No Data	PROMONTORY RD	EDMOND	OK	73013-3202	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 029	6709 NW 46TH ST BETHANY
R170788280	ROURKE ENTERPRISES	No Data	No Data	10708 S CZECH HALL RD	MUSTANG	OK	73064-9708	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 028 0 LOTS 22 & 23	6711 NW 46TH ST BETHANY
R170788010	ROURKE ENTERPRISES	No Data	No Data	4704 N ASBURY AVE	BETHANY	OK	73008	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 000 0 LOTS 22 & 23	4704 N ASBURY AVE BETHANY

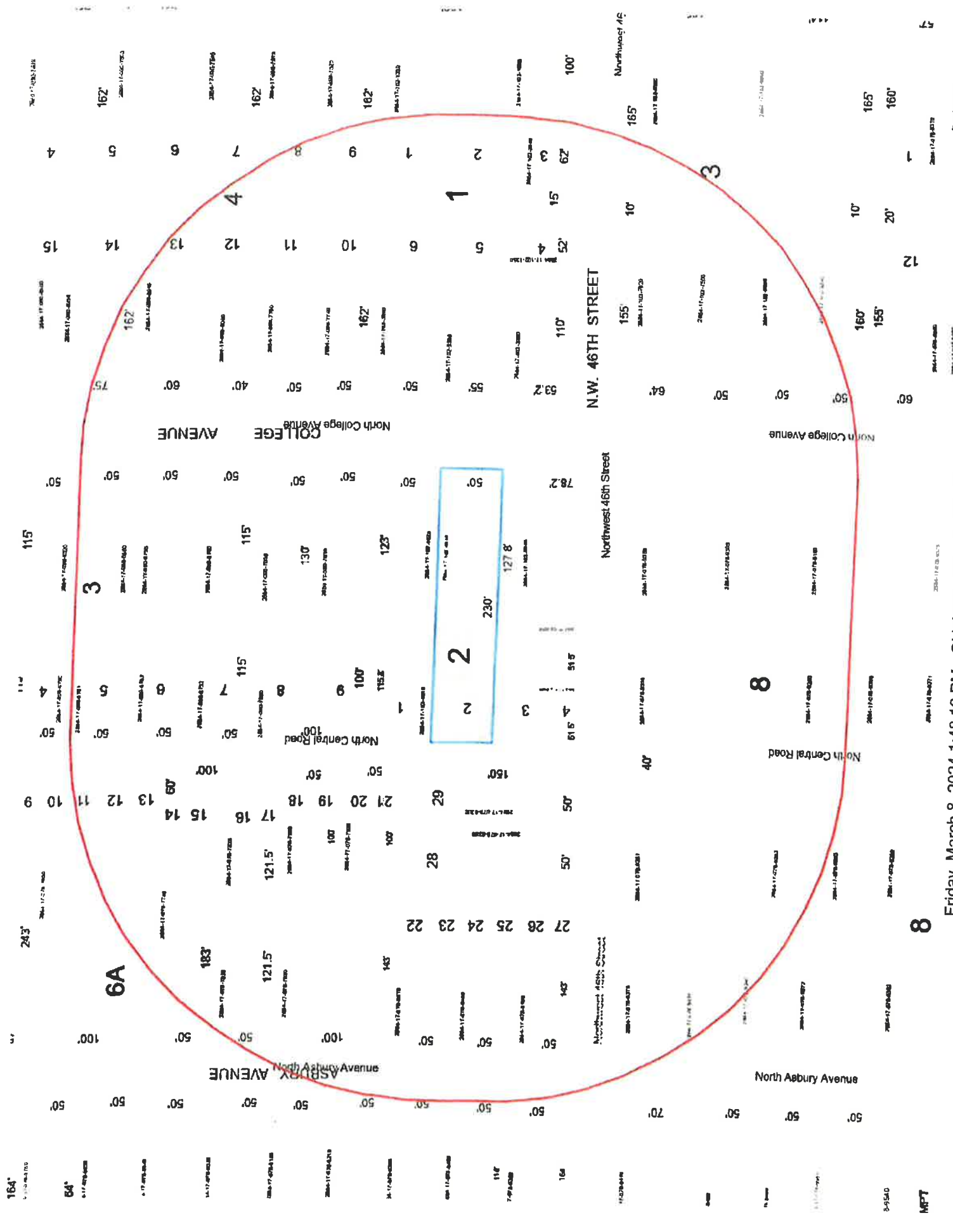
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R170786300	PEMBERTON JOHN SARAH	PEMBERTON SARAH	No Data	4703 N ASBURY AVE	BETHANY	OK	73008-2662	NORTHWEST TO BETHANY	6	0	NORTHWEST TO BETHANY 006 000	4705 N ASBURY ST BETHANY
R171024620	WHITE KENDALL S	No Data	No Data	4705 N COLLEGE AVE	BETHANY	OK	73008-2654	OLDFIELDS ADDITION	2	0	OLDFIELDS ADDITION 002 000 E123FT LOT 1 SUBJ TO EASEMENTS OF RECORD	4705 N COLLEGE AVE BETHANY
R171024610	GASSETT MARK E OR BRENDA S TRS	GASSETT FAMILY TRUST	No Data	4610 N DONALD AVE	BETHANY	OK	73008	OLDFIELDS ADDITION	2	0	OLDFIELDS ADDITION 002 000 W115.8FT LOT 1 SUBJ TO EASEMENTS OF RECORD	4704 N CENTRAL RD BETHANY
R171021350	ROSS DEAN & LEAH	No Data	No Data	4703 N PENIEL AVE	BETHANY	OK	73008	OLDFIELDS ADDITION	1	0	OLDFIELDS ADDITION 001 000 LOTS 1, 2 & 5	4703 N PENIEL AVE BETHANY
R171023960	RILEY SIDNEY K & CAROLYN M REV LIV TRUST	No Data	No Data	7313 STINCHCOMB DR	OKLAHOMA CITY	OK	73132-3743	OLDFIELDS ADDITION	1	6	OLDFIELDS ADDITION 001 006	4704 N COLLEGE AVE BETHANY
R170787930	RIGOBERTO E & JUDY D TRS	GARCIA FAMILY TRUST	No Data	18950 N COUNCIL RD	EDMOND	OK	73012	NORTHWEST TO BETHANY	06A	0	NORTHWEST TO BETHANY 06A 000 E100FT OF LOTS 20 & 21	4707 N CENTRAL RD BETHANY
R170786210	WHATLEY TONY J	No Data	No Data	4707 N ASBURY ST	BETHANY	OK	73008	NORTHWEST TO BETHANY	6	0	NORTHWEST TO BETHANY 006 000 LOTS 18 & 19	4707 N ASBURY ST BETHANY
R170907010	SUNFISH LLC	No Data	No Data	8815 OAKMONT DR	OKLAHOMA CITY	OK	73131	NEELEY SECOND ADD	3	0	NEELEY SECOND ADD 003 000 E130FT OF LOT 9	4707 N COLLEGE AVE BETHANY
R170907740	DIAZ LINDSEY & GABRIEL	No Data	No Data	4706 N COLLEGE AVE	BETHANY	OK	73008-2641	NEELEY SECOND ADD	4	10	NEELEY SECOND ADD 004 010	4706 N COLLEGE AVE BETHANY
R170907525	MEIHART DAWN R	No Data	No Data	4707 N PENIEL AVE	BETHANY	OK	73008-2751	NEELEY SECOND ADD	4	9	NEELEY SECOND ADD 004 009	4707 N PENIEL AVE BETHANY
R170787900	HARDIN JEFFREY	No Data	No Data	12624 HORSEPEN RD	OKLAHOMA CITY	OK	73173	NORTHWEST TO BETHANY	06A	0	NORTHWEST TO BETHANY 06A 000 E100FT OF LOTS 18 & 19	4709 N CENTRAL RD BETHANY
R170787920	ROBISON MICHAEL K & DONNA	No Data	No Data	4706 N ASBURY AVE	BETHANY	OK	73008-2619	NORTHWEST TO BETHANY	06A	0	NORTHWEST TO BETHANY 06A 000 W143FT LOTS 18 THRU 21	4706 N ASBURY AVE BETHANY
R170907000	LUCHMUN STENIE TRS	LUCHMUN STENIE REV TRUST	No Data	2525 RESSIE LN	YUKON	OK	73099-5059	NEELEY SECOND ADD	3	0	NEELEY SECOND ADD 003 000 E130FT OF LOT 8	4709 N COLLEGE AVE BETHANY
R170907750	SULLIVAN TRAVIS GEORGE & ANNA M TRS	SULLIVAN LIV TRUST	No Data	16232 WINDING PARK DR	EDMOND	OK	73013	NEELEY SECOND ADD	4	11	NEELEY SECOND ADD 004 011	4708 N COLLEGE AVE BETHANY
R170907050	SPEEGLE MIKE & SHARON REV TRUST	No Data	No Data	5205 NW 120TH ST	OKLAHOMA CITY	OK	73162-1784	NEELEY SECOND ADD	3	0	NEELEY SECOND ADD 003 000 W100FT OF LOTS 8 & 9	4708 N CENTRAL RD BETHANY
R170907515	WALKUP MICHAEL A & KIRA S	No Data	No Data	4105 TERRACE HILLS RD NW	PIEDMONT	OK	73078-7414	NEELEY SECOND ADD	4	8	NEELEY SECOND ADD 004 008	4709 N PENIEL AVE BETHANY
R170787830	DAVIS RUSSELL W	No Data	No Data	10225 W HEFNER RD	YUKON	OK	73099-8243	NORTHWEST TO BETHANY	06A	0	NORTHWEST TO BETHANY 06A 000 W 1/2 LOTS 16 & 17	4800 N ASBURY ST BETHANY
R170908000	HAGOOD RONNIE L & LISA A	No Data	No Data	4710 N COLLEGE AVE	BETHANY	OK	73008-2641	NEELEY SECOND ADD	4	0	NEELEY SECOND ADD 004 000 S40FT OF LOT 12	4710 N COLLEGE AVE BETHANY
R170906760	ROCKWELL REAL ESTATE LLC	No Data	No Data	12713 COUNTRY HOLLOW RD	OKLAHOMA CITY	OK	73142	NEELEY SECOND ADD	3	7	NEELEY SECOND ADD 003 007 E 1/2	4711 N COLLEGE AVE BETHANY
R170906753	OLIVA KATHERINE E LOPEZ	No Data	No Data	4710 N CENTRAL RD	BETHANY	OK	73008	NEELEY SECOND ADD	3	0	NEELEY SECOND ADD 003 000 W 1/2 OF LOT 7	4710 N CENTRAL RD BETHANY
R170907510	RAMPERSAD SHERIE	No Data	No Data	9424 N COUNCIL RD	OKLAHOMA CITY	OK	73162	NEELEY SECOND ADD	4	7	NEELEY SECOND ADD 004 007	4711 N PENIEL AVE BETHANY

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R170787835	MCWHIRTER CAROL R TRS	MCWHIRTER CAROL R LIV TRUST	No Data	4711 N CENTRAL RD	BETHANY	OK	73008-2629	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 000 E60FT LOTS 14 & 15 & E 1/2 LOTS 16 0 & 17	4711 N CENTRAL RD BETHANY
R170787740	PETERS ROBERT M & KRISTEN L	No Data	No Data	4802 N ASBURY AVE	BETHANY	OK	73008	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 000 0 W183FT OF LOTS 14 & 15	4802 N ASBURY ST BETHANY
R170906755	EFH INVESTMENTS LLC	No Data	No Data	PO BOX 14786	OKLAHOMA CITY	OK	73113	NEELEY SECOND ADD	3	NEELEY SECOND ADD 003 006 E 1/2	4801 N COLLEGE AVE BETHANY
R170908010	NELSON JASON & LORI A	No Data	No Data	4800 N COLLEGE AVE	BETHANY	OK	73008-2642	NEELEY SECOND ADD	4	NEELEY SECOND ADD 004 000 N10FT LOT 12 & ALL LOT 13	4800 N COLLEGE AVE BETHANY
R170906752	HARDWAY RICHARD ETAL	CONWAY SHAUNA	No Data	4800 N CENTRAL RD	BETHANY	OK	73008-2632	NEELEY SECOND ADD	3	NEELEY SECOND ADD 003 000 W 1/2 OF LOT 6	4800 N CENTRAL RD BETHANY
R170906600	BARTON MEGAN C	No Data	No Data	4803 N COLLEGE AVE	BETHANY	OK	73008-2653	NEELEY SECOND ADD	3	NEELEY SECOND ADD 003 005 E115FT	4803 N COLLEGE AVE BETHANY
R170906751	STILLINGS JERRY D LEDBETTER LINDEE & GRANT	STILLINGS PAMELA S	No Data	9208 WOODROW CT	OKLAHOMA CITY	OK	73169	NEELEY SECOND ADD	3	NEELEY SECOND ADD 003 000 W115FT OF LOT 5	4802 N CENTRAL RD BETHANY
R170908250	BARTEE WILLIAM C & CANDACE K TRS	No Data	No Data	10700 POND MEADOW DR	OKLAHOMA CITY	OK	73151	NEELEY SECOND ADD	4	NEELEY SECOND ADD 004 000 LOT 14 & S 1/2 OF LOT 15	4802 N COLLEGE AVE BETHANY
R170787650		BARTEE TRUST	No Data	4806 N ASBURY AVE	BETHANY	OK	73008-2620	NORTHWEST TO BETHANY	06A	NORTHWEST TO BETHANY 06A 000 0 LOTS 10 THRU 13	4806 N ASBURY AVE BETHANY

17



BETHANY

Oklahoma

Department of Planning & Community Development

May 24, 2024

NOTICE OF HEARING

**PLANNING & ZONING COMMISSION
AND CITY COUNCIL**

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 use permit for an accessory structure on their property. All special use 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 24-11.
2. Location of Property: 4703 N College Ave, Bethany, OK 73008.
3. Legal Description: Sect 16 T12N-R4W, NW Qtr., Oilfields Addition Block 002 Lot 002 E 230FT.
4. Property Zoning: R-1 (Single Family Residential).
5. Applicant's Request: Grant a special use permit for an existing accessory structure.

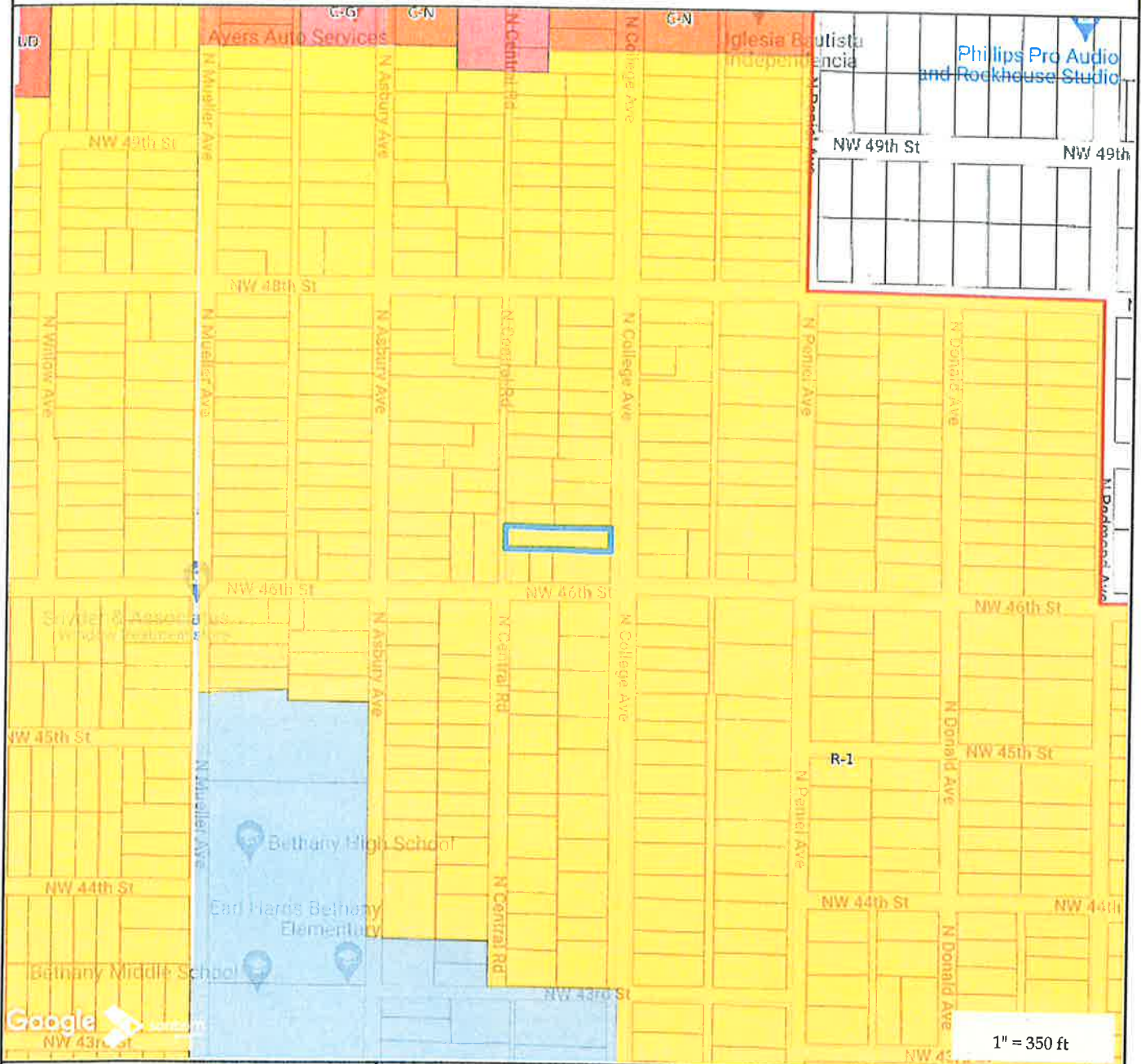
B. Hearing Schedule

1. The Planning and Zoning Commission hearing on the proposed rezoning will be held on **June 20, 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 **July 2 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.

PC 24-11 Zoning Map



ZONING CODE LEGEND

 A	 I-L
 CBD	 I-R
 C-G	 PUD
 C-H	 PRD
 C-S	 R-1
 C-N	 R-2
 C-O	 R-M
 C-R	 RMO
 E-I	 RHP

MAP FOR REFERENCE ONLY NOT A LEGAL DOCUMENT

Bethany, Oklahoma makes no claims and no warranties, expressed or implied, concerning the validity or accuracy of the GIS data presented on this map.

Print map scale is approximate. Critical layout or measurement activities should not be done using this resource.

NOTICE OF PUBLIC HEARING

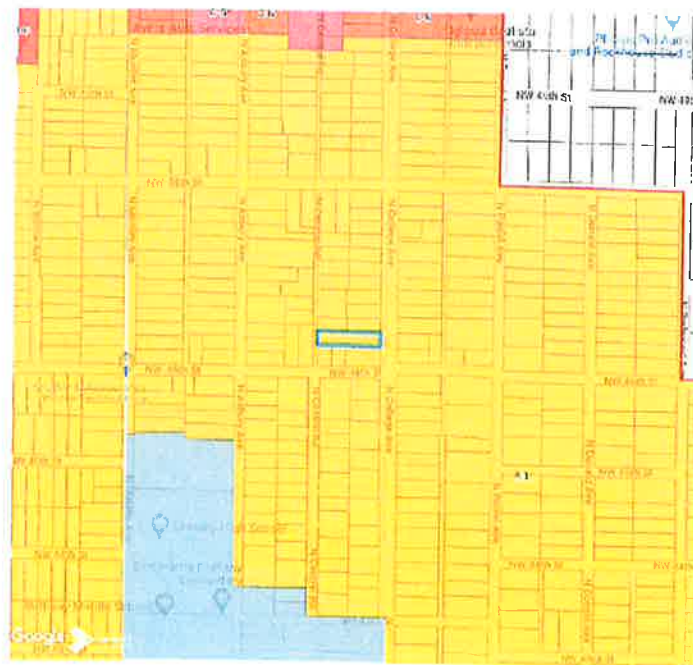
On June 20, 2024, at 6:30 p.m. the Bethany Planning and Zoning Commission will during its regular session hold a public hearing at Bethany City Hall at 6700 NW 36th St., Bethany, OK 73008 for the following: Consider a request by Jason Vaughn & Dr. Brooke Vaughn, applicants, and Narrah & Jeri Howard, property owners, for a special use permit for an accessory structure at 4703 N College Avenue.

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 July 2, 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 16 T12N-R4W QTR NW Oilfields Addition Block 002 Lot 002 E230FT



CITY OF BETHANY

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

BACKGROUND

The Annual Financial Statement and Auditor’s report was submitted for acceptance to the City Council on June 18, 2024, and was sent back to staff to review, as it was stated there were factual errors. Staff received input from Councilor Palmer, Councilor Mcphail and Citizen Florence Fly.

This input was sent to Crawford and Associates who responded via email (attached and below):

“I have had a chance to review the suggestions from the private citizen and a Council Member. At first read, some of the items we concur with and are workable, others just seem to be a matter of personal preference of the individuals and could be considered immaterial. Of course we can do whatever the City wants us to do, but I would like you to think about whether the cosmetic and immaterial changes listed below should be made in the FY 2023 report, or if it would be better to wait until FY 2024’s financial statements are prepared. The lateness of the already issued FY 2023 audited financial statements would be pushed even further by making these changes now in those financials, as we would need concurrence from the auditors for the changes, and the auditors would have to begin a process to recall their previously issued opinions and issue new ones. I can envision just reviewing and providing a written response to each item below, making the changes in the draft, recalling and reissuing auditor’s opinions, and having them review the revised draft as taking more time and cost, as opposed to just making these changes in the FY 2024 financial statements.

Since the auditors only opine on the financial statements being “materially correct”, I am not even sure they would want to recall and reissue for items that they consider immaterial, like including the word “the” in their opinion. In addition, the FY 2024 year is nearly over, so implementing the cosmetic and other immaterial changes for that draft would occur soon. Anyway, just something for you all to consider before we begin to go down this path. However, we will do whatever City wishes us to do. We just wanted to point out options. Let me know how you wish for us to proceed.”

In conversation, it was mentioned that delaying the audit could cause the city bond rating to go down.

RECOMMENDATION

1. As develops.

ADDITIONAL COMMENTS



Elizabeth Gray

Subject: FW: *External Source*Typos and other corrections in the Financial Statements

From: Frank Crawford <Frank@crawfordcpas.com>

Sent: Wednesday, June 26, 2024 11:34 AM

To: Michael Vaughn <michael.vaughn@bethanyok.org>; Elizabeth Gray <elizabeth.gray@bethanyok.org>

Cc: Blake Crawford <blake@crawfordcpas.com>; LaDonna Sinning <ladonna.sinning@arledge.cpa>; Jake Winkler <jake.winkler@arledge.cpa>; Brenda Wright <Brenda@crawfordcpas.com>

Subject: *External Source*Typos and other corrections in the Financial Statements

Michael and Elizabeth,

I have had a chance to review the suggestions from the private citizen and Council Members. At first read, some of the items we concur with and are workable, others just seem to be a matter of personal preference of the individuals and could be considered immaterial. Of course we can do whatever the City wants us to do, but I would like you to think about whether the cosmetic and immaterial changes listed below should be made in the FY 2023 report, or if it would be better to wait until FY 2024's financial statements are prepared. The lateness of the already issued FY 2023 audited financial statements would be pushed even further by making these changes now in those financials, as we would need concurrence from the auditors for the changes, and the auditors would have to begin a process to recall their previously issued opinions and issue new ones. I can envision just reviewing and providing a written response to each item below, making the changes in the draft, recalling and reissuing auditor's opinions, and having them review the revised draft as taking more time and cost, as opposed to just making these changes in the FY 2024 financial statements.

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Frank



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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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
As of and for the Year Ended June 30, 2023**

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
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023**

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

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

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
As of and for the Year Ended June 30, 2023

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

	General Fund	Federal Grants Fund	2022A GO Bonds	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
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	\$ 19,235,404	\$ 3,480,966	\$ 10,524,042	\$ 855,453	\$ 7,504,865	\$ 41,600,730
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	10,811,580	3,480,966	63,456	95,538	229,838	14,681,378
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	6,230,195	(397,106)	10,460,586	759,915	7,264,010	24,317,600
Total liabilities, deferred inflows and fund balances	\$ 19,235,404	\$ 3,480,966	\$ 10,524,042	\$ 855,453	\$ 7,504,865	\$ 41,600,730

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**

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
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

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.

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

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
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023**

BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS

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

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	<u>20,156,906</u>	<u>3,629,135</u>	<u>23,786,041</u>
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	<u>29,301,839</u>	<u>6,500,758</u>	<u>35,802,597</u>
Total assets	<u>49,458,745</u>	<u>10,129,893</u>	<u>59,588,638</u>
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	<u>1,213,187</u>	<u>-</u>	<u>1,213,187</u>
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	<u>10,211,938</u>	<u>-</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, net	5,585,355	-	5,585,355
Total non-current liabilities	<u>6,935,003</u>	<u>-</u>	<u>6,935,003</u>
Total liabilities	<u>17,146,941</u>	<u>-</u>	<u>17,146,941</u>
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	<u>2,400,202</u>	<u>4,622,802</u>	<u>7,023,004</u>
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	<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
As of and for the Year Ended June 30, 2023

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.

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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	<u>9,023,993</u>	<u>-</u>	<u>9,023,993</u>
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	<u>(1,764,904)</u>	<u>-</u>	<u>(1,764,904)</u>
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	<u>(2,610,994)</u>	<u>-</u>	<u>(2,610,994)</u>
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	<u>(4,882,715)</u>	<u>491,233</u>	<u>(4,391,482)</u>
Net increase (decrease) in cash and cash equivalents	<u>(234,620)</u>	<u>491,233</u>	<u>256,613</u>
Balances - beginning of year	<u>6,018,090</u>	<u>2,610,244</u>	<u>8,628,334</u>
Balances - end of year	<u>\$ 5,783,470</u>	<u>\$ 3,101,477</u>	<u>\$ 8,884,947</u>
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	<u>\$ 5,783,470</u>	<u>\$ 3,101,477</u>	<u>\$ 8,884,947</u>
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	<u>\$ 9,023,993</u>	<u>\$ -</u>	<u>\$ 9,023,993</u>

See accompanying notes to the basic financial statements.

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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	<u>\$ 1,856,501</u>	<u>\$ 326,367</u>

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	\$ 879,175	\$ 49,854

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:

	Decrease 6.50%	Discount Rate 7.50%	Increase 8.50%
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

**CITY OF BETHANY, OKLAHOMA
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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)	<u>-</u>	<u>-</u>	<u>1,103</u>	<u>1,103</u>
Amounts available for appropriation	<u>-</u>	<u>-</u>	<u>1,103</u>	<u>1,103</u>
Charges to Appropriations (Outflows):				
Capital Outlay	1,726,000	1,726,000	398,209	1,327,791
Total Charges to Appropriations	<u>1,726,000</u>	<u>1,726,000</u>	<u>398,209</u>	<u>1,327,791</u>
Other financing sources (uses)				
Transfers from other funds	418,000	418,000	-	(418,000)
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>418,000</u>	<u>418,000</u>	<u>-</u>	<u>(418,000)</u>
Ending Budgetary Fund Balance	<u>\$ (1,308,000)</u>	<u>\$ (1,308,000)</u>	<u>\$ (397,106)</u>	<u>\$ 910,894</u>

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.

**CITY OF BETHANY, OKLAHOMA
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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.

CITY OF BETHANY, OKLAHOMA
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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	(692,706)	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	34,092,180
Plan fiduciary net position - ending (b)	\$ 23,682,766	\$ 23,191,055	\$ 22,990,173	\$ 25,516,683	\$ 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	\$ 3,256,228	\$ 3,149,951	\$ 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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As of and for the Year Ended June 30, 2023

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
As of and for the Year Ended June 30, 2023**

**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
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

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	\$ 1,074,314	\$ -	\$ -	\$ 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	-	-	132,862	
Total liabilities	\$ 10,704	\$ -	\$ 8,990	\$ 20,448	\$ -	\$ 24,000	\$ 10,638	\$ -	\$ -	\$ -	\$ 190,777	\$ -	\$ -	\$ 257,372	
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	-	-	7,290,172	
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	\$ -	\$ -	\$ 7,285,010	
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	\$ 1,074,314	\$ -	\$ -	\$ 7,504,865	

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

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	G.O. 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	-	-	-	-	-	-	39,118	-	-	-	-	39,118
Capital Outlay	4,800	-	-	-	2,800	20,000	-	-	-	-	-	7,600
Debt Service	-	-	-	-	-	-	-	430,000	-	-	-	430,000
Principal retirement	-	-	-	-	-	-	-	133,875	-	-	-	133,875
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	178,531	-	178,531
Bond issuance costs	-	-	-	-	-	-	-	-	-	-	-	-
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	(5,266)	(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	\$ 7,264,530

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

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
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2023

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	9,914,237	-	-	9,914,237
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	7,559,157	125,238	-	7,684,395
Operating income	2,355,080	(125,238)	-	2,229,842
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)	(984,968)	-	117	(984,851)
Income before contributions and transfers	1,370,112	(125,238)	117	1,244,991
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	(393,296)	(125,238)	117	(518,417)
Total net position - beginning	27,910,303	3,730,386	2,517	31,643,206
Total net position - ending	\$ 27,517,007	\$ 3,605,148	\$ 2,634	\$ 31,124,789

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>BSRLIN - 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
Date: June 27, 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 Larsen would like your consideration of approval for the appointment of Wayne Clements to the Board of Adjustment to serve a three-year term that would expire in 2027. Mr. Clements has submitted a board application and resume for your review (attached). Mr. Clements has previously served on the GO Bond Committee.

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: Wayne Clements		In which Ward do you reside: 3
Street Address: [REDACTED]		
City: Bethany	State: Ok	Zip Code: 73008
Home Phone: [REDACTED]	Cell Phone: [REDACTED]	
Email Address: [REDACTED]		
Occupation: Facility and Material Handling Mgr. FedEx		

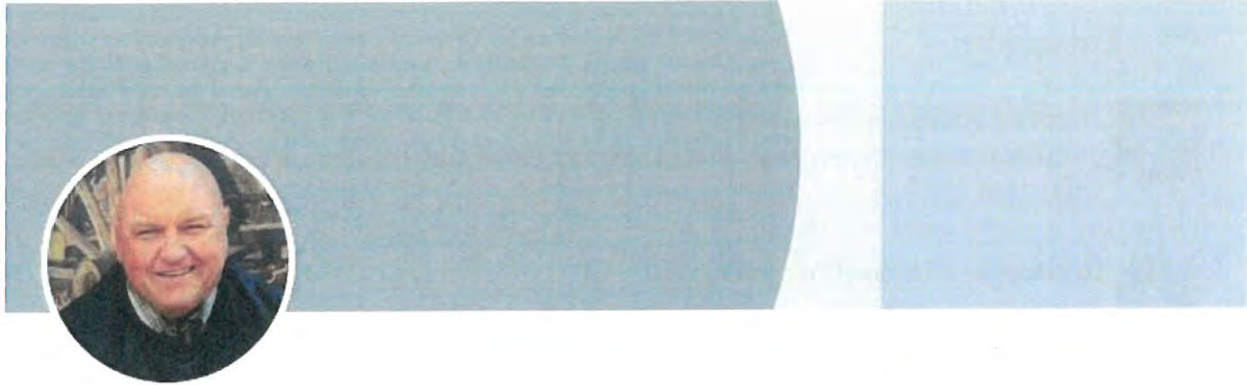
Serving on a board or commission can be time consuming. Does your schedule allow attendance at regularly scheduled meetings?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<p>If appointed, are you willing to comply with the City of Bethany Conflict of Interest Policy as stated in Section 7.5 (c) of the City Charter?</p> <p><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></p>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Education and Hobbies		
Level	Certificate / Degree / Major	Name of School
High School	Graduate	Marshall High Marshall Tx
College	Organizational Leadership BS	SNU Bethany Ok
Trade or Business School	Petroleum Tech AAS	Tyler Junior College Tyler Tx
Hobbies: hunting, Fishing		

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: Wayne Clements **Date:** 6/24/2024



Wayne Clements  · 3rd

Facilities and Material Handling Manager FedEx Ground

Oklahoma City, Oklahoma, United States · [Contact info](#)



Experience



FMM

FedEx Ground · Full-time

Feb 2012 - Present · 12 yrs 5 mos

Oklahoma City, Oklahoma Area

Manage a team of Technicians in the daily operation of the material handling system and facility.



Operations Manager

J&D Development Enterprises, Inc.

Oct 1993 - Jan 2012 · 18 yrs 4 mos

Edmond Oklahoma

Lead a team of millwrights and industrial mechanics in the contracted install and maintenance of material handling systems for two major package transportation companies.

Duties included, bidding, providing quotes, scheduling, invoicing, customer service, conflict resolution, and quality control.

← Education



Southern Nazarene University

BS General Studies: Concentration on Organizational Leadership
2020 - 2021



University of Central Oklahoma

Organizational Leadership
2019 - 2020



Rose State College

A.A.S. , Organizational Leadership
2018 - 2019



Tyler Junior College

AAS, Petroleum Technology
1980 - 1982

← Volunteering



Foster

Pets and People
Animal Welfare



Foster

Bella Foundation Oklahoma City
Animal Welfare



Foster

Lab Rescue Oklahoma
Animal Welfare

← Skills

All | Industry Knowledge | Interpersonal Skills

Customer Service

Management

Leadership

Operations Management

Logistics

Team Building

Process Improvement

Training

Time Management

Research

Material Handling Equipment

Welding and Fabrication

Causes

Animal Welfare • Environment • Politics • Science and Technology

CITY OF BETHANY

From: Elizabeth A. Gray, City Manager
Date: July 2, 2024
Subject: Architect recommendation for Contract Amendment No. 3 to include Phase 2B for Fire Station Addition - GO Bond Proposition 3A

BACKGROUND

This item comes to council to approve Contract Amendment No. 3 with Lippert Brothers Construction for Phase 2B for the fire station remodel in the amount of \$195,092.87.

HISTORY: As a result of the successful 2022, G.O. Bond election the City of Bethany has begun the project on the Fire Station Addition, Proposition 3A. This project is being built as a construction manager project with Troy Rhodes, Architect and Lippert Brothers Construction as construction manager.

On October 17, 2023, Council received a report that bids came in higher than anticipated and the architect recommended proceeding with bid packages 1 and 1A. Bids included HVAC, electrical, insulation, sheetrock, and plumbing. Council approved the recommendation. Council was also informed that bid packages 1B, 1C and 1D will be completed when funds become available. These packages include millwork, flooring, appliances, and sod.

On November 7, 2023 the contract with Lippert Brothers Construction for Bid packages 1 and 1A was approved by Council in the amount of \$1,019,504.18.

On November 21, 2023 the Council approved Contract Amendment No. 2 for Phase 2A in the amount of \$142,015.10 which included portions of bid packages 1B, 1C and 1D to finalize project systems for a total project cost of \$1,161,519.28. The construction manager has identified final costs for Phase 2B which includes the remainder of original bid packages 1B, 1C and 1D in the amount of \$195,092.87 to complete the project as originally bid.

RECOMMENDATION

1. Approval to accept Contract Amendment No. 3 for Lippert Brothers Construction for Phase 2B in the amount of \$195,092.87 for the G. O. Bond Proposition 3A-Bethany Fire Station Addition project and authorize the mayor to sign the contract document on behalf of the City of Bethany.



ADDITIONAL COMMENTS

Funding for this project will come from the General Fund operating account.



AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*
City of Bethany Fire Station Addition
3919 N. Rockwell Avenue
Bethany, OK 73008

CONTRACT INFORMATION:
Contract For: General Construction
Date: February 07, 2023

CHANGE ORDER INFORMATION:
Change Order Number: 002
Date: July 1, 2024

OWNER: *(Name and address)*
City of Bethany
6700 NW 36th Street
Oklahoma City, OK 73008

ARCHITECT: *(Name and address)*
Troy D. Rhodes & Company Inc.
4323 NW 63rd St., Suite 201
Oklahoma City, OK 73116

CONTRACTOR: *(Name and address)*
Lippert Bros., Inc.
PO Box 17450
Oklahoma City, OK 73136-1450

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Add Alternate Phase 2B Building Finish Out \$195,092.87

The original Guaranteed Maximum Price was	\$ 1,019,504.18
The net change by previously authorized Change Orders	\$ 142,015.10
The Guaranteed Maximum Price prior to this Change Order was	\$ 1,161,519.28
The Guaranteed Maximum Price will be increased by this Change Order in the amount of	\$ 195,092.87
The new Guaranteed Maximum Price including this Change Order will be	\$ 1,356,612.15

The Contract Time will be increased by One hundred fifty (150) days.
The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

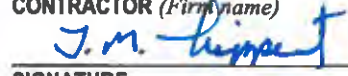
Troy D. Rhodes & Company Inc.
ARCHITECT *(Firm name)*


SIGNATURE

Troy Rhodes, Architect
PRINTED NAME AND TITLE

7-1-24
DATE

Lippert Bros., Inc.
CONTRACTOR *(Firm name)*


SIGNATURE

T. M. Lippert, President
PRINTED NAME AND TITLE

7-1-24
DATE

City of Bethany
OWNER *(Firm name)*

SIGNATURE

Nikki Lloyd, Mayor
PRINTED NAME AND TITLE

DATE

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.
(Provide itemized statement below or reference an attachment.)

Attachment A - Bethany Fire Station Addition Phase 1 Building Shell
Attachment B - Bethany Fire Station Addition Phase 1A Building Shell Gypsum Board & Insulation

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates

§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

Item	Price
None	

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
Attachment C - Phase 2A Building Finish-Out	\$142,015.10	
Attachment D - Phase 2B Building Finish-Out	\$195,092.87	

§ A.1.1.6 Unit prices, if any:

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ A.2.1 The date of commencement of the Work shall be:

(Check one of the following boxes.)

The date of execution of this Amendment.

Established as follows:

(Insert a date or a means to determine the date of commencement of the Work.)

The Date of Commencement of the Work is not selected, then the Date of Commencement shall be upon receipt of the following:

1. Executed AIA Document A133-2019 Exhibit A
2. Receipt of Building Permit
3. Notice to Proceed Letter from City of Bethany

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

Attachment D - Bethany Fire Station Addition Phase 2B Building Finish-Out

BETHANY FIRE STATION ADDITION
 CITY OF BETHANY
 BETHANY, OKLAHOMA

CONSTRUCTION MANAGER: LIPPERT BROS., INC.

ARCHITECT: TROY D. RHODES & COMPANY, INC.



BETHANY FIRE STATION ADDITION
 PHASE 2B - BUILDING FINISH-OUT
 BID SUMMARY TOTAL - Bid Date: 9/14/2023

11/15/2023

BASE BID - BID PACKAGE TOTALS	Bid Results
GENERAL REQUIREMENTS	\$37,000.00
BID PACKAGE #06.3 - MILLWORK - Balance	\$76,810.50
BID PACKAGE #08.1 - FLUSH WOOD DOORS - Balance	\$6,906.25
BID PACKAGE #08.2 - FINISH HARDWARE - Balance	\$10,481.25
BID PACKAGE #08.4 - ACCESS DOORS & WALL PROTECTION	\$3,350.00
BID PACKAGE #09.2 - RESILIENT FLOORING & BASE & TILE CARPETING	\$32,020.00
BID PACKAGE #09.3 - BED, TAPE AND PAINT - Balance	\$5,500.00
BID PACKAGE #10.1 - MISC. SPECIALTIES - TOILET, LAUNDRY & JAINTORIAL ACCESSORIES	\$3,700.00
BID PACKAGE #10.2 - MISC. SPECIALTIES - FIRE PROTECTION SPECIALTIES	\$560.00
SUBTOTAL	\$176,328.00
PROFESSIONAL LIABILITY INSURANCE	\$176.33
SUBCONTRACTOR GENERAL LIABILITY INSURANCE	\$238.81
BUILDERS RISK INSURANCE	\$238.60
SUBTOTAL	\$176,981.74
CM P&P BONDS	\$0.00
CONTINGENCY - LSM	\$4,500.00
CM FEE - 7.5%	\$13,611.13
BASE BID TOTAL	\$195,092.87

CITY OF BETHANY

From: Elizabeth A. Gray, City Manager
Date: 6/18/2024
Subject: Payment of Sales Tax Rebate to 7-Eleven Stores

BACKGROUND

The City of Bethany entered into an Economic Development Agreement with 7-Eleven Stores to Rebate a portion of the city sales tax collected by the new store at 23rd and Council. The company was to transmit copies of the sales tax returns submitted to the Oklahoma Tax Commission for the first twelve months of operation within 90 days of the anniversary of the store opening. Those forms have been submitted, and the amounts reflected for Bethany City taxes collected have been verified by the City Finance Director through the Oklahoma Tax Commission website. The agreement specifies that the first two years rebate amount is 62% of the sales tax collected, and 52% thereafter. This is the fourth year of the agreement. Last year's payment was \$62,987.28. This year's payment is calculated as \$61,290.46 per the attached calculation.

There is currently \$78,500 budgeted in account 010-507.0-347 Economic Dev Promotions and Events for this payment. Staff recommends that the payment be approved.

RECOMMENDATION

1. To approve the \$61,290.46 payment of the Sales Tax Rebate to 7-Eleven, Inc.

ADDITIONAL COMMENTS



City of Bethany
 Seven Eleven Tax Incentive Agreement
 Sales Tax Rebate Calculation
 October 2021 to September 2022 (Year 3)

Month	Tax Amount Per Submitted Form	Confirmed ?	Amount of Rebate (52%)
October	10,687.24	Y	5,557.36
November	9,806.24	Y	5,099.24
December	10,361.12	Y	5,387.78
January	8,742.00	Y	4,545.84
February	8,339.74	Y	4,336.66
March	10,053.40	Y	5,227.77
April	10,633.12	Y	5,529.22
May	11,031.28	Y	5,736.27
June	10,530.64	Y	5,475.93
July	10,496.83	Y	5,458.35
August	10,095.05	Y	5,249.43
September	<u>10,352.72</u>	Y	<u>5,383.41</u>
Total	121,129.38		62,987.28

ECONOMIC DEVELOPMENT AGREEMENT

This Economic Development Agreement (the "Agreement") is entered into this 20th day of December, 2018, by and between the Bethany Development Authority, an Oklahoma Public Trust of which the City of Bethany is its sole beneficiary (the "Trust"), the City of Bethany, an Oklahoma Municipal Corporation (the "City"), and 7-Eleven Stores, an Oklahoma general partnership, and its affiliate 7-Eleven, L.L.C. ("7-Eleven").

RECITALS AND BACKGROUND

WHEREAS, the major source of revenues for City of Bethany government operations is sales tax and the sale of utility services; and

WHEREAS, it is the goal of the City to encourage and facilitate economic development within the City by attracting new industry and commercial businesses to the Bethany area, and to promote the economic health and expansion of existing industry and commercial businesses within the city; and

WHEREAS, 7-Eleven is interested in locating a convenience and fast food store on the northeast corner of NW 23rd Street and Council Road in Bethany, Oklahoma (the "Store"); and

WHEREAS, the proposed location is directly across the street from the City of Oklahoma City, Oklahoma, which also has available sites for development of a 7-Eleven; and

WHEREAS, location of the Store in Bethany rather than Oklahoma City will have direct and indirect economic benefits on the City as it could reasonably expect to realize increased sales tax revenues from the Store, increased *ad valorem* revenues, general enhancement of property values within the City, and contribution to the economic well-being of the citizens of Bethany; and

WHEREAS, location of the Store is reasonably estimated to generate, on an annual basis, an estimated \$60,000.00 in sales tax revenues, thereby permitting the City to expand its general services; and

WHEREAS, location of the Store will also provide job opportunities for residents of the City; and

WHEREAS, implementation of this Agreement, which is reasonably expected to facilitate the realization of the aforesaid economic benefits to the City, would otherwise be difficult or impossible without certain apportionments of City sales taxes, other forms of public assistance, and the involvement of both the Trust and the City; and

WHEREAS, having been induced by the offer of such incentives, and contingent thereon, 7-Eleven agrees to develop, construct and operate a Store at the location of NW 23rd Street and Council Road in Bethany, Oklahoma; and

WHEREAS, both the Trust and the City deem it appropriate to approve the execution and delivery of this Agreement in the interest of providing for development, construction, and operation of the Store and have determined that these actions are in the best interests of the City and the health, safety, and welfare of the City and its residents.

NOW, THEREFORE, in consideration of the covenants and mutual obligations herein set forth and other consideration, the sufficiency of which the parties hereby acknowledge, the parties hereby covenant and agree as follows:

ARTICLE I OBLIGATIONS OF THE TRUST

1.1 Job Creation and Economic Development Incentives: In consideration of 7-Eleven's agreement to locate and cause the development and operation of the Store, and to create and maintain employees at the Store, the Trust agrees to pay job creation and economic development incentive payments to 7-Eleven as follows:

- (a) Provided that 7-Eleven is otherwise in compliance with the provisions of this Agreement, within ninety (90) days following the end of each of the first two (2) years the Store is open for business, 7-Eleven shall provide copies of paid sales tax reports certified to accuracy by the Controller or other officer of 7-Eleven, and the Trust shall pay an amount equivalent to sixty-two percent (62%) of the reported sales tax generated by the Store.
- (b) Provided that 7-Eleven is otherwise in compliance with the provisions of this Agreement, within ninety (90) days following the end of the third year the Store is open for business and every year thereafter for a period of four (4) additional years, 7-Eleven shall provide copies of paid sales tax reports certified to accuracy by the Controller or other officer of 7-Eleven, and the Trust shall pay an amount equivalent to fifty-two percent (52%) of the reported sales tax generated by the Store.
- (c) Each payment by the Trust shall be made annually and within sixty (60) days following its receipt of 7-Eleven's paid sales tax reports for a period not to exceed seven (7) years after the date the Store opens for business.
- (d) The Trust shall have no obligation to make any payment under this Section 1.1 until 7-Eleven submits the paid sales tax reports.
- (e) Should 7-Eleven fail to open the Store on or before February 29, 2020, or thereafter ceases to continuously operate the Store at any point in time, the Trust shall have no obligation to make any payment or further payments under this Section 3.3 and neither the Trust nor the City shall have any further obligation to 7-Eleven under this Agreement.
- (f) Payment of the economic development incentive shall apply only to the Store and not to any other business located on the Store's property.

- (g) Trust will maintain the confidentiality of the sales tax reports submitted to it during the term of this Agreement to the extent permitted by law.

ARTICLE II OBLIGATIONS OF 7-ELEVEN

- 2.1 Development of the Store:** 7-Eleven shall diligently undertake construction and operation of the Store in accordance with a Site Plan and design to be approved by the City Manager of the City, said Site Plan and design approval to not be unreasonably withheld or delayed.
- 2.2 Job Creation:** In each of the seven (7) years following the date the Store opens for business, 7-Eleven shall maintain no less than four (4) employees.
- 2.3 Audit of Sales Tax Receipts and Reports:** 7-Eleven agrees that Trust shall have the option of obtaining an independent audit of sales tax receipts and reports during the term of this Agreement and 7-Eleven hereby agrees to provide Trust's auditor all documents needed to perform such audit.

ARTICLE III OBLIGATIONS OF THE CITY

- 3.1 Waiver of Development Fees:** The City hereby agrees to waive any and all fees connected to 7-Eleven's planning and construction of the Store contemplated by this Agreement.

ARTICLE IV GENERAL PROVISIONS

- 4.1 Modification:** This Agreement cannot be altered, waived, or amended except by written agreement signed by all parties.
- 4.2 Assignability:** This Agreement shall not be assigned absent the express written approval by both parties.
- 4.3 Notices and Demands:** Any notice, demand, or other communication under this Agreement shall be sufficiently given and delivered when it is deposited in the United States mail, registered or certified, postage prepaid, as follows:

To Trust:

Bethany Development Authority
Attn: City Manager, City of Bethany
P.O. Box 219
Bethany, Oklahoma. 73008

To the City:

City of Bethany
Attn: City Manager
P.O. Box 219
Bethany, Oklahoma. 73008

To 7-Eleven:

7-Eleven Stores
Attn: Controller
2021 South MacArthur Boulevard
Oklahoma City, Oklahoma. 73128

4.4 Formalities and Authority: The parties hereto represent and warrant that they are validly existing and lawful entities with the power and authorization to execute and perform this Agreement. The headlines set forth in this Agreement are for convenience and reference only and in no way define or limit the scope or content of this Agreement or in any way affect its provisions.

BETHANY DEVELOPMENT AUTHORITY



CHAIRMAN

ATTEST:


SECRETARY



CITY OF BETHANY


MAYOR

ATTEST:


CITY CLERK



7-ELEVEN

John Brown

BETHANY CITY COUNCIL

From: Elizabeth A. Gray, City Manager
Date: July 27, 2024
Subject: Bethany Cemetery Improvements

BACKGROUND

The City of Bethany Cemetery was founded in 1916 and has expanded to the point where there are very few sellable burial lots available. Through the 2016 Comprehensive Plan a recommendation was made to form a Cemetery Task Force. This task force was formed and ran a very successful campaign to beautify the fencing and entry ways into the City Cemetery which also serves as a gateway into our City on Rockwell. The Task Force realized the cemetery was running out of space and recommended finding ways to expand the cemetery through the creation of more burial space and adding columbaria for cremated remains. Funding was not available to accomplish this mission at that time. The last meeting of the Task Force was in 2019.

City Staff have researched the matter and taken the Cemetery Task Force recommendations seriously. The City Manager met with former Chair Kelly Stoops to ensure the attached presentation is in keeping with the Task Forces work.

Staff is looking for direction from the City Council:

1. Should staff continue working to make improvements for expanded burial options, or
2. Shift to maintenance only mode in the cemetery
3. Approximately 414 traditional spaces can be added with the proposed plan
4. The numbers of columbaria niche space has not been assessed yet.

RECOMMENDATION

1. As develops.

ADDITIONAL COMMENTS

If approved, funds will come from the cemetery account that was designated for replacement of the back fence during budget. The back fence will be replaced at a future date.



BETHANY CEMETERY IMPROVEMENTS



CEMETERY HISTORY

- ▶ Created in 1916.
- ▶ Comp Plan recommended improvements in 2016-task force formed.
- ▶ Need improvements and a plan for more burial space.

CEMETERY TASK FORCE

- ▶ Formation approved December 2016
- ▶ Purpose to meet until recommendations were given to council for improvements
- ▶ Improvements were recommended June 2018
- ▶ The recommendations in this presentation are consistent with the Cemetery Task Force recommendations, as confirmed by former chair Kelly Stoops.
- ▶ Last meeting was in November 2019

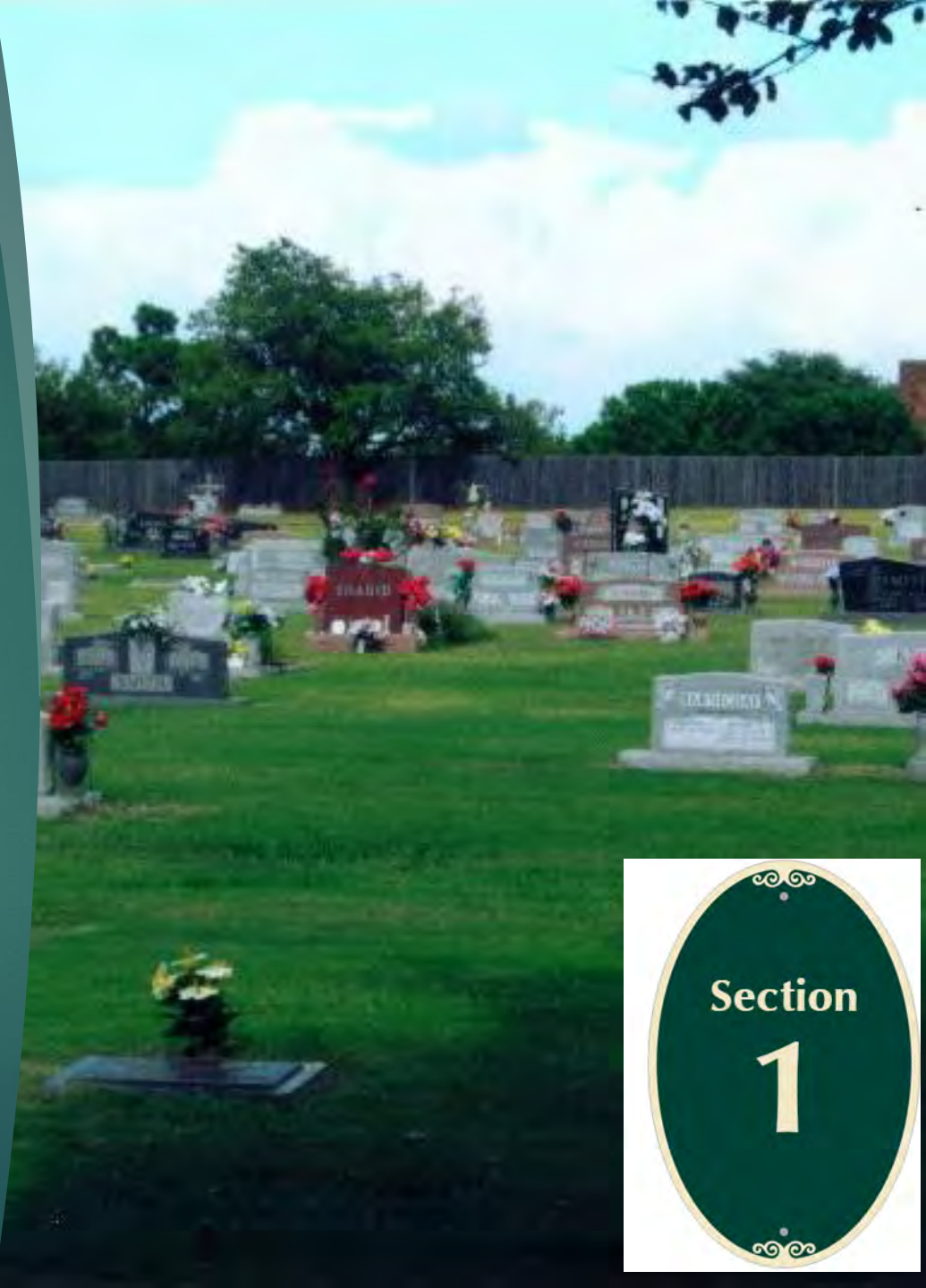


Cemetery Task Force
Phase 1
Recommendation
Complete-

Entry Ways
Roadside Fencing
Flagpole Area &
Seating

CEMETERY TASK FORCE PHASE 2

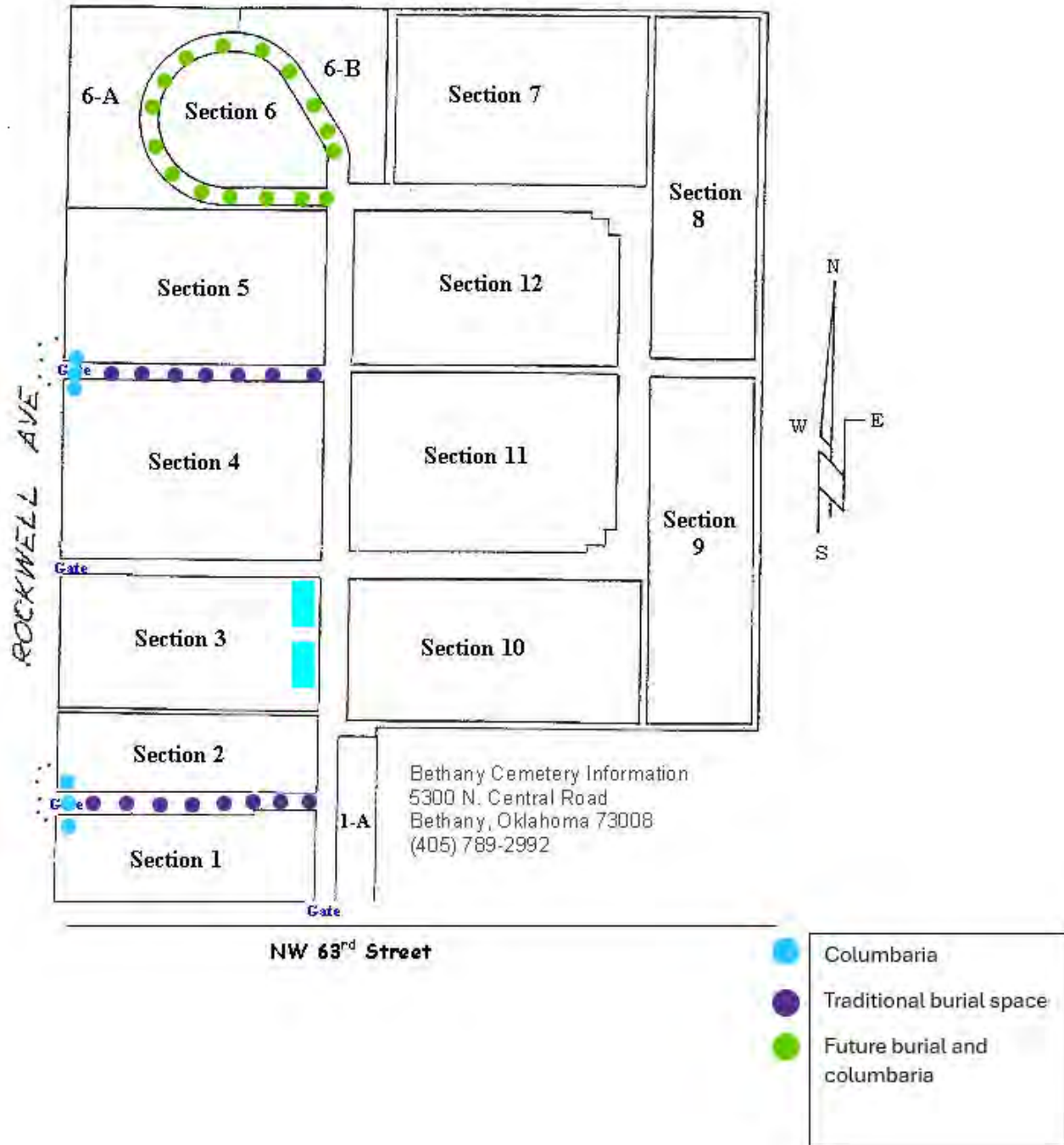
- ▶ Removed dead trees
- ▶ Improved drainage areas
- ▶ Section markers –would like new ones
- ▶ Trash receptacles in place- currently changing to black receptacles instead of blue.
- ▶ Back Wooden fence has had pickets replaced- Would like to replace complete wooden fence with a future phase.





The City of Bethany Cemetery is basically out of sellable lots. A phase 3 is recommended.

Bethany Cemetery Map



Phase 3 Recommended Cemetery Improvements

Approximately 414 total burial spaces can be added with this plan. 214 burial spaces in the purple area and another 200 in the green area, We have not assessed the columbaria area for niche spaces yet.



This highlighted area is currently a roadway. Spaces are photoshopped as an example.

Phase 3
Cemetery
Improvements
recommendation:
Remove existing
pavement- add
burial spaces and
columbaria
between sections
1 and 2 and
between sections
4 and 5

Not to scale & not
designed



Possible Future Columbaria space

Not to scale & not designed-
columbaria are
photoshopped in as an
example

Question

Does council wish to have staff continue with recommended changes?



Option:

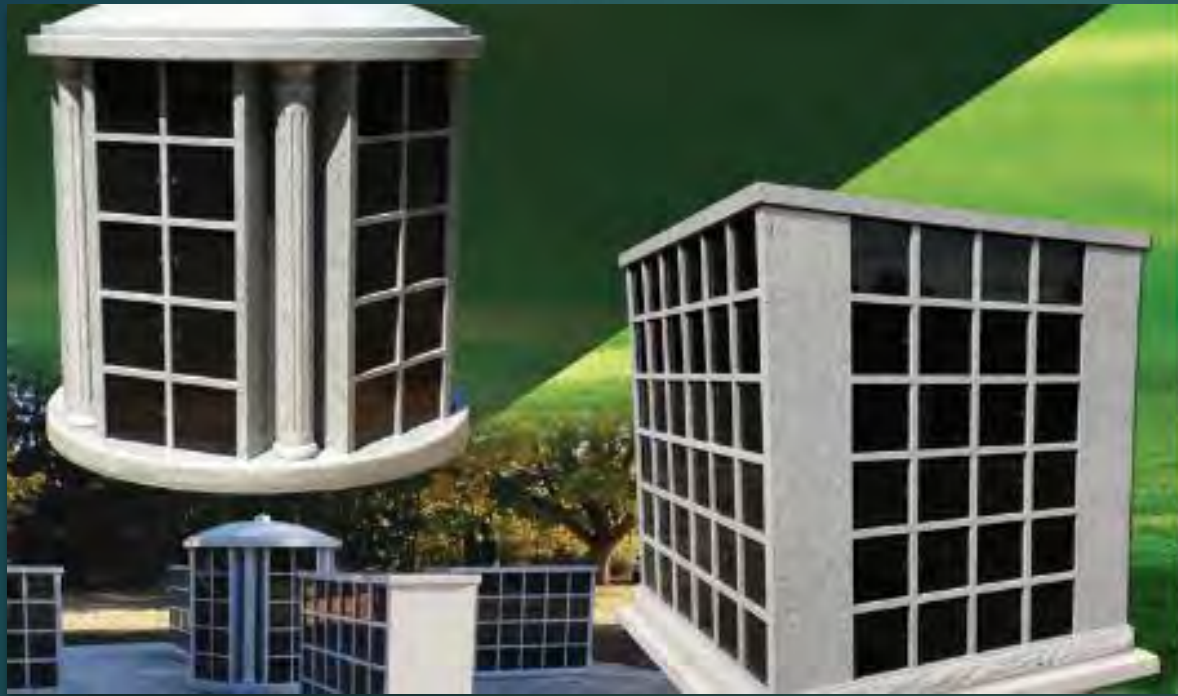
Cease new lot sales and go into maintenance only mode for cemetery.

Thank you



Special thanks to The Cemetery Task Force for their vision and Kelly Stoops, past chair of the Cemetery Task Force for her insight and

The Planning & Zoning Committee & City Staff For their past and future involvement .



THE SOUTHAMPTON &

Choose from either the 50-Niche
Newcastle. Both include 4 Wind

THE SOUTHAMPTON: 50-Niche
THE NEWCASTLE: 120-Niche N

Your choice only \$31,995

CONTACT US ABOUT THIS I

A quick search shows prices range from 5,000 to 35,000 uninstalled. Initial funding would come from the \$65,000 budgeted for cemetery fence replacement.

NOTICE: On Thursday, June 13, 2024, at or before 4:59 p.m., agenda was posted at the front doors 13of 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 18, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd	Chairman
	Jeff Knapp	Vice-Chairman
	Steve Palmer	Trustee
	Chris Powell	Trustee
	Marilyn McPhail	Trustee
	Peter Plank	Trustee
	Ken Smart	Trustee
MEMBERS ABSENT:	Brian Magirowsky	Trustee
	Kathy Larsen	Trustee
OTHERS PRESENT:	Elizabeth Gray	City Manager
	Ray Jones	City Attorney
	Michael Vaughn	City Clerk/Treasurer
	Lesa LaMar	Deputy City Clerk
	J.D Reid	Police Chief
	Chad Meek	Deputy Police Chief
	Steve Manek	Teim Design Engineer
	(See Roster)	

Chairman Lloyd called the Bethany Public Works Authority meeting to order at 8:08 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

- A. APPROVAL OF MINUTES FROM 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.**

A motion was made by Trustee Palmer, seconded by Trustee Plank

to approve the Consent Docket as presented. Yes votes: Plank, Knapp, Powell, Palmer, Smart, McPhail, Lloyd. No Votes: None. Motion approved.

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 JULY 2, 2024.**

Chairman Lloyd adjourned the Bethany Public Works meeting at 8:09 P.M. until July 2, 2024.

CHAIRMAN

SECRETARY

BETHANY PUBLIC WORKS AUTHORITY

From: Michael Vaughn, Finance Director
Date: July 2, 2024
Subject: Amended Claims List for the 07/02/2024 Bethany Public Works Authority Meeting

BETHANY PUBLIC WORKS AUTHORITY

FUND	AMOUNT
Bethany Public Works Authority	\$ 334,754.25
Bethany Public Works Authority (Bancfirst-OWRB to BPWA loan)	\$ 50,898.10
TOTAL	\$ 385,652.35

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 236,841.24
Bethany Public Works Authority	\$ 385,652.35
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ 2,350.00
TOTAL	\$ 624,843.59

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						
24-50975	10-005216	PERDUE BRANDON FIELDER COLLBILL COLLECTION		6/2024	4814	45.39
						DEPARTMENT TOTAL: 45.39
DEPARTMENT: 02.0 FINANCE						
24-48310	10-005702	TPS TECHNICAL PROGRAMMING	UTILITY BILLING SVC	6/2024	118097	1,133.41
						DEPARTMENT TOTAL: 1,133.41
DEPARTMENT: 08.1 PUBLIC WORKS - ADMIN						
24-50934	10-005373	CARD SERVICES/PI	ISA CERTIFIIED ARBORIST	6/2024	20240619	120.00
24-50656	10-005703	FLOOR-TECH JANITORIAL	RESTROOM SUPPLIES	6/2024	5635	160.94
24-50469	10-3042	ACCURATE ENVIRONMENTAL	ODEQ REQUIRED TESTING	6/2024	GF06059	368.00
24-50794	10-3042	ACCURATE ENVIRONMENTAL	ODEQ REQUIRED TEST/JUNE	6/2024	GF06062	736.00
24-50889	10-3331	RUCKER MECHANICAL	REPAIR AIR LEAK IN SUPPLY	6/2024	97395	247.50
						DEPARTMENT TOTAL: 1,632.44
DEPARTMENT: 08.3 PUBLIC WORKS - SANIT						
24-50905	10-005321	AMAZON CAPITAL SERVICES,	INFIRSTAIDKITS&CODESCANNER	6/2024	8350679	39.98
24-50941	10-005321	AMAZON CAPITAL SERVICES,	INPOWER SUPPLIES	6/2024	0021054	79.95
24-50912	10-005992	AEG PETROLEUM	200 GALS OF HYD FLUID	6/2024	869066	825.00
24-50011	10-006081	CH&W COMMERCIAL TIRE, LLC	RE-CAPS&DIS&REMOUNTS	6/2024	3-GS62999	1,600.00
24-50826	10-0225	GENUINE PARTS	TRANSYND 668	6/2024	7092-062432	338.74
24-50859	10-0225	GENUINE PARTS	CRANKCASE VENT FILTER	6/2024	7092-062671	170.88
24-50880	10-0225	GENUINE PARTS	2 BATTERY FOR UNIT #91	6/2024	7092-062830	274.64
24-50938	10-0225	GENUINE PARTS	BELT FOR UNIT #95	6/2024	7092-063322	50.03
24-50935	10-0572	REDDY ICE CORP	69 BAGS OF ICE	6/2024	3850758926	37.80
24-50870	10-0812	J & R EQUIPMENT LLC	5 TIPPER WELMENT	6/2024	01P18465.02	637.65
24-50894	10-0812	J & R EQUIPMENT LLC	BUSHINGFORPACKERUNIT#92	6/2024	01P18494	55.03
24-50949	10-0812	J & R EQUIPMENT LLC	5 SPRINGS & 3 ARMS TIPPER	6/2024	01918541	264.87
24-50932	10-1622	WESTLAKE ACE HARDWARE	LAWNGRADENSPRAYER	6/2024	3504234	19.99
24-50940	10-4010	HARD HAT SAFETY & GLOVE	PPE SUPPLIES	6/2024	IN-0071509	402.00
						DEPARTMENT TOTAL: 4,796.56

FUND: 056- BETHANY PUBLIC WORKS AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 08.4 PUBLIC WORKS - MAINT						
24-50941	10-005321	AMAZON CAPITAL SERVICES,	INPOWER SUPPLIES	6/2024	0021054	79.95
24-50933	10-005703	FLOOR-TECH JANITORIAL	TOILETPAPER&PAPERTOWELS	6/2024	5636	131.25
DEPARTMENT TOTAL:						211.20
DEPARTMENT: 12.0 UTILITY - WATER PLANT						
24-50878	10-005321	AMAZON CAPITAL SERVICES,	INSUBMERSIBLE ELE PUMP	6/2024	7795448	378.99
24-50892	10-005321	AMAZON CAPITAL SERVICES,	INSLING, FAUCET, & FIRSTAIDKIT	6/2024	2135435	96.90
24-50905	10-005321	AMAZON CAPITAL SERVICES,	INFIRSTAIDKITS&CODESCANNER	6/2024	8350679	63.47
24-50399	10-0091	BRENNTAG SOUTHWEST INC	2 TOTES ALUMINUM SULFATE	6/2024	BSW552094	2,772.09
24-50712	10-0091	BRENNTAG SOUTHWEST INC	2 TOTES OF AQUA AMMONIA	6/2024	BSW553103	2,009.00
24-50713	10-0091	BRENNTAG SOUTHWEST INC	4200 GALS OF BLEACH	6/2024	BSW552692	7,884.09
24-50848	10-0091	BRENNTAG SOUTHWEST INC	2 TOTES OF ALUM SULF	6/2024	BSW553830	2,772.09
24-50993	10-0225	GENUINE PARTS	BATTERY FOR UNIT 42	6/2024	7092-063668	107.71
24-50927	10-1622	WESTLAKE ACE HARDWARE	WEED EATER STRING	6/2024	3504230	28.99
24-50891	10-2123	HOME DEPOT CREDIT SVCS	42 INCH SHOP FAN	6/2024	014054/1063708	399.00
24-50853	10-2660	ODEQ WATER QUALITY DIV	RENEWAL OPERATOR	6/2024	24060191698	138.00
24-50235	10-3042	ACCURATE ENVIRONMENTAL	ODEQ REQUIRED TESTING	6/2024	GF05017	920.00
24-50794	10-3042	ACCURATE ENVIRONMENTAL	ODEQ REQUIRED TEST/JUNE	6/2024	GF06050	420.00
24-50820	10-3331	RUCKER MECHANICAL	HVAC FOR MCL ROOM AT WTP	6/2024	97356	24,496.00
24-50782	10-3487	AIRGAS USA, LLC	20 TONS OF CO2	6/2024	9150720623	4,886.25
24-50802	10-3919	MISSISSIPPI LIME	25 TONS OF LIME	6/2024	1731789	9,284.96
24-50915	10-3919	MISSISSIPPI LIME	25 TONS OF LIME	6/2024	1732837	9,674.78
24-50418	10-4122	PUMPS AND CONTROLS	NUTS, COUPLING. & TUBING	6/2024	303000052	284.19
24-50233	10-4208	OKLAHOMA CITY TREASURY	CROSSTIES FEB, MARCH, APR	6/2024	MAY 2024	12,998.97
DEPARTMENT TOTAL:						79,615.48
DEPARTMENT: 12.1 UTILITY - WATER LINE						
24-50762	10-1066	OKLAHOMA CONTRACTOR'S SUPPL	FIRE HYDRANT	6/2024	0379989-IN	3,064.00
24-50793	10-1066	OKLAHOMA CONTRACTOR'S SUPPL	HYDRANT RISER	6/2024	0379988-IN	435.00
24-50932	10-1622	WESTLAKE ACE HARDWARE	LAWN GRADEN SPRAYER	6/2024	3504235	111.97
24-50754	10-2557	CORE & MAIN LP	2 INCH CLAMPS	6/2024	U994965	431.32
24-50822	10-2557	CORE & MAIN LP	3 INCH METER	6/2024	V042871	3,195.00
DEPARTMENT TOTAL:						7,237.29

FUND: 056- BETHANY PUBLIC WORKS AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 12.2		UTILITY - SEWER				
24-50905	10-005321	AMAZON CAPITAL SERVICES,	INFIRSTAIDKITS&CODESCANNER	6/2024	8350679	99.95
24-50899	10-0225	GENUINE PARTS	BATTERY FOR UNIT #45	6/2024	261603	135.16
24-50935	10-0572	REDDY ICE CORP	69 BAGS OF ICE	6/2024	3850758926	35.70
24-51007	10-0812	J & R EQUIPMENT LLC	JETER NOSE AND HOSE	6/2024	01P18581	2,295.50
24-51000	10-1085	OKLAHOMA MUNICIPAL ASSURAN	LIFT STATION INSURANCE	6/2024	20240624	492.00
24-50901	10-1282	BOB RODGERS GARAGE	TOWUNIT45TOREPAIRSHOP	6/2024	24-09191	155.80
24-48398	10-1785	BETHANY-WARR ACRES PWA	SEWER PROCESSING	6/2024	APR SEWER	234,328.37
24-50623	10-3245	KRAPFF REYNOLDS CONST CO	VAC TRUCK	6/2024	24130	2,400.00
24-50940	10-4010	HARD HAT SAFETY & GLOVE	PPE SUPPLIES	6/2024	IN-0071509	108.00
24-50917	10-4352	MCBRIDE CLINIC	DRUG SCREENS	6/2024	06032024	32.00
DEPARTMENT TOTAL:						240,082.48
FUND TOTAL:						334,754.25

FUND: 056- BETHANY PUBLIC WORKS AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 97.0		DEBT SERVICE				
25-51063	10-3436	BANCFIRST	OWRB TO BPWA LOAN	7/2024	20240715	50,898.10
					DEPARTMENT TOTAL:	50,898.10
					FUND TOTAL:	50,898.10
					GRAND TOTAL:	50,898.10

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BETHANY HOSPITAL TRUST MEETING

BETHANY CITY HALL

TUESDAY, JUNE 18, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd	Chairman
	Jeff Knapp	Vice-Chairman
	Steve Palmer	Trustee
	Chris Powell	Trustee
	Marilyn McPhail	Trustee
	Peter Plank	Trustee
	Ken Smart	Trustee
MEMBERS ABSENT:	Brian Magirowsky	Trustee
	Kathy Larsen	Trustee
OTHERS PRESENT:	Elizabeth Gray	City Manager
	Ray Jones	City Attorney
	Michael Vaughn	City Clerk/Treasurer
	Lesa LaMar	Deputy City Clerk
	J.D Reid	Police Chief
	Chad Meek	Deputy Police Chief
	Steve Manek	Teim Design Engineer
	(See Roster)	

Chairman Lloyd called the Bethany Hospital Trust meeting to order at 8:09 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

- A. APPROVAL OF MINUTES FROM 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.**

A motion was made by Trustee Palmer, seconded by Trustee Smart to approve the Consent Docket as presented. Yes Votes: Plank, Palmer,

Powell, Smart, McPhail, Lloyd, 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 JULY 2, 2024.**

Chairman Lloyd adjourned the Bethany Hospital Trust meeting at 8:09 P.M. until July 2, 2024.

CHAIRMAN

SECRETARY

BETHANY HOSPITAL TRUST

From: Michael Vaughn, Finance Director
Date: July 2, 2024
Subject: Amended Claims List for the 07/02/2024 Bethany Hospital Trust Meeting

BETHANY HOSPITAL TRUST

FUND	AMOUNT
Bethany Hospital Trust	\$ -
TOTAL	\$ -

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 236,841.24
Bethany Public Works Authority	\$ 385,652.35
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ 2,350.00
TOTAL	\$ 624,843.59

RECOMMENDATION

1. Approve claims as presented.



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BETHANY DEVELOPMENT AUTHORITY

BETHANY CITY HALL

TUESDAY, JUNE 18, 2024

6:30 P.M.

MEMBERS PRESENT:	Nikki Lloyd	Chairman
	Jeff Knapp	Vice-Chairman
	Steve Palmer	Trustee
	Chris Powell	Trustee
	Marilyn McPhail	Trustee
	Peter Plank	Trustee
	Ken Smart	Trustee
MEMBERS ABSENT:	Brian Magirowsky	Trustee
	Kathy Larsen	Trustee
OTHERS PRESENT:	Elizabeth Gray	City Manager
	Ray Jones	City Attorney
	Michael Vaughn	City Clerk/Treasurer
	Lesa LaMar	Deputy City Clerk
	J.D Reid	Police Chief
	Chad Meek	Deputy Police Chief
	Steve Manek	Teim Design Engineer
	(See Roster)	

Chairman Lloyd called the Bethany Development Authority meeting to order at 8:09 P.M.

ITEM NO. 1 on the agenda was **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.**

A motion was made by Trustee Palmer, seconded by Trustee Smart to approve the Consent Docket as presented. Yes votes: Lloyd, Plank,

Smart, 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 JULY 2, 2024.**

Chairman Lloyd adjourned the Bethany Development Authority meeting at 8:10 P.M. until July 2, 2024.

CHAIRMAN

SECRETARY

BETHANY DEVELOPMENT AUTHORITY

From: Michael Vaughn, Finance Director
Date: July 2, 2024
Subject: Amended Claims List for the 07/02/2024 Bethany Development Authority Meeting

BETHANY DEVELOPMENT AUTHORITY

FUND	AMOUNT
Bethany Development Authority	\$ 2,350.00
TOTAL	\$ 2,350.00

ENTERPRISE-WIDE SUMMARY OF ALL CLAIMS:

FUND	AMOUNT
General Operations Fund	\$ 236,841.24
Bethany Public Works Authority	\$ 385,652.35
Bethany Hospital Trust	\$ -
Bethany Development Authority	\$ 2,350.00
TOTAL	\$ 624,843.59

RECOMMENDATION

1. Approve claims as presented.



FUND: 082- BETHANY DEVELOPMENT AUTH

SUMMARY REPORT

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 99.0		NON-DEPARTMENTAL				
24-50330	10-006174	PRESTIGE VALET AND PARKING,PARKING FOR FIREWORKS		6/2024	141	2,350.00
DEPARTMENT TOTAL:						2,350.00
FUND TOTAL:						2,350.00
GRAND TOTAL:						573,945.49