

February 2, 2026 - 6:00 PM  
Glenpool City Hall, City Council Chambers  
12205 S. Yukon Ave. 3rd Floor  
Glenpool, Oklahoma

NOTE: Members of the public are invited to attend the in-person meeting, or join a live broadcast at this link:

Join Zoom Meeting

<https://us02web.zoom.us/j/89753555435?pwd=QzdFVjA1b0IKa1ISUFIKbUNrUUxtdz09>

Meeting ID: 897 5355 5435

Passcode: 974088

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The City Council welcomes comments from citizens of Glenpool who wish to address any item on the agenda.

- Speakers attending via ZOOM are required to complete the Request to Speak form located on our website: <https://www.glenpoolonline.com/DocumentCenter/View/2551/request-to-speak-at-open-meeting-forms-2025?bidId> = and email it to the City Clerk: [lasmith@cityofglenpool.com](mailto:lasmith@cityofglenpool.com) PRIOR TO 6:00 PM CALL TO ORDER.

## AGENDA

- A) **Call to Order - Joyce G. Calvert, Mayor**
- B) **Roll Call, Declaration of a Quorum - Lesli Smith, City Clerk; Joyce G. Calvert, Mayor**
- C) **Invocation- Sean Farver, Kirk Crossing, Jenks**
- D) **Pledge of Allegiance - Joyce G. Calvert, Mayor**
- E) **Management Report**
  - 1) CM Report
- F) **Mayor Report - Joyce G. Calvert, Mayor**
- G) **Council Comments**
- H) **Public Comments**
- I) **Consideration and appropriate action relating to a request for approval of the Consent Agenda.**

(All matters listed under "Consent" are considered by the City Council to be routine and will be enacted by one motion. Any Councilor may, however, remove an item from the Consent Agenda by request. A motion to adopt the Consent Agenda is non-debatable.)

- 1) To approve the minutes from the January 20, 2026, meeting.
  - 2) To approve a letter of support for Tulsa County's FEMA grant proposal.
- J) **Consideration and appropriate action relating to items removed from the Consent Agenda**
- K) **Scheduled Business**
- 1) Presentation of the 2026-2030 City of Glenpool Strategic Plan document.  
(Lea Ann Reed, Chief Administrative Officer)
  - 2) Discussion and possible action to approve or deny receipt of the FY 2024-2025 Annual Financial Statements and Independent Auditors' Reports and placement of the Reports in the City's permanent files. (Kirk Vanderslice, Hinkle & Company PC)  
(Josh Brannon, Finance Director)
  - 3) Discussion and possible action to approve, amend or deny the acceptance of the General Utility Easement for Redbud Glen Phase II  
(David Agbetunsin, City Engineer)
  - 4) Discussion and possible action to enter into Executive Session for the purposes of discussing the purchase or appraisal of certain real property located in the City of Glenpool, pursuant to 25 O.S. § 307.B.3 of the Open Meeting Act.  
(David Tillotson, City Manager)
  - 5) Discussion and possible action to reconvene in Regular Session.  
(Joyce Calvert, Mayor, Chair)
  - 6) Discussion and possible action to authorize City Manager David Tillotson to proceed in a manner consistent with the discussion in executive session.  
(David Tillotson, City Manager)
  - 7) Discussion and possible action to approve, modify or deny the Service Agreement with Newave Solutions, LLC to manage the City's IT network and computer infrastructure pending final approval of the City Attorney.  
(David Tillotson, City Manager)
- L) **Adjournment**

This notice and agenda was posted at Glenpool City Hall, 12205 S Yukon Ave., Oklahoma, on 1/30/2026 at 11:30 a.m.

Signed: Lesli Smith  
City Clerk

# City Manager's Report

February 2, 2025



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# Executive Summary

Mayor and Council,

On the cover of this month's report is a picture of the Winter Storm we recently experienced. Our team did an amazing job clearing streets, assisting stranded motorists and keeping the public informed leading up to and during the event. I am proud to work with a group of people who consistently go above and beyond to make this community a better place to live and work.

As you review the following departmental reports, I hope you take notice of the number of different projects that have been completed or are in progress. Allow me to take a moment and highlight a few of those that are in the report and add a few others that I believe are informative.

- Our monthly sales tax continues to fluctuate significantly. We continue to monitor the impact to the budget and have begun reviewing expenditure and projects in the event our revenue is less than the budget expectations. It is significant to note that while our revenue has been less than expected during the budgeting process, we have been able to keep expenditures in our major funds below actual revenues.
- Congratulations to Deputy Chief Matt Graves who has completed his FBI LEEDA Trilogy training. This training achievement is significant within the law enforcement community and is made up of three different classes offered through the FBI training academy.
- I would also like to say, "Thanks!" to our Economic Development Manager for stepping in and assisting the Chamber of Commerce with their Executive Director duties while they conduct a search for their new director. He has done a great job assisting the Chamber Board and their team during this search process.
- The Public Works team continues to work on upgrades to the BlackGold splashpad. Equipment has been removed and is being stripped, repainted and sealed. The current timeline should see the splashpad opening on time this summer.
- Just a quick update on our meter replacement program. As the Council will remember, we switched meter companies for our automated reading meters from RG3 to Mach 10 because the RG3 meters were failing at a higher rate than they should and because they are having difficulty providing us the warranty parts to repair the meters. Staff, and our outside contractor, replaced 100 residential and 23 commercial meters this month and were able to swap out the broken registers on another 160 RG3 meters to get them back in service. There will be another 45 registers swapped in the next few weeks. We will also be preparing for the next order of 100 Mach 10 meters that we intend to replace in the couple of months.
- One last comment regarding meters...staff postponed the monthly utility cutoff due to the winter storm. The new cutoff date is February 3<sup>rd</sup>.
- Upcoming Community Events/City Holidays:
  - Presidents Day - February 16<sup>th</sup>

City Council Meeting Cancelled – February 17<sup>th</sup>

# Human Resources

## Open Positions

We currently have 8 open positions.

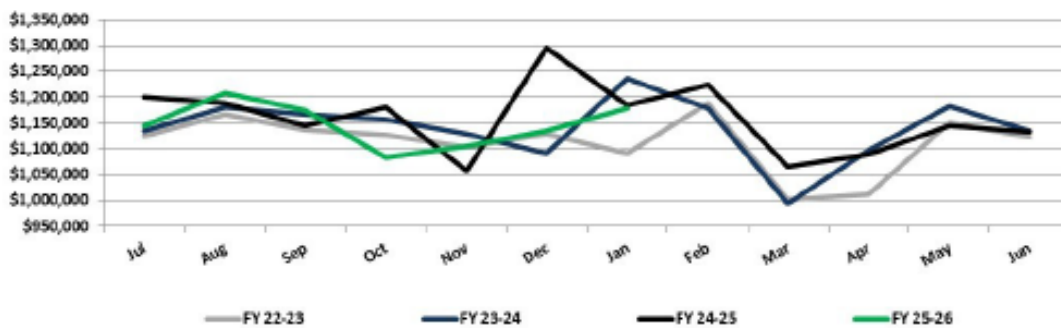
- Development Services: 1 Position
  - City Planner – Applications underway
- Public Works: 5 Positions
  - Distribution Crew Lead (1) – Interview process
  - Water & Sewer Laborer (1) – Interview process
  - Seasonal Parks Laborers (3) - This position has been closed and will reopen in early spring 2026.
- Police Department: 1 Position
  - Animal Control Officer (1)
- Information Technology: 1 Position
  - IT Director (1)

## SALES TAX

FY 25-26 Combined Sales Tax for all funds in January totaled \$1,178,106, 0.5% lower than FY 24-25 revenues for the same period. Further details on January financial results will be reported next month after the accounting period is closed.



Sales Tax Revenue by Month  
FY 25-26 Actual Compared to Previous 3 Fiscal Years Actual



## GENERAL FUND REVENUES

FY 25-26 General Fund revenues through December totaled \$8,156,480, which is \$210,208, or 2.5%, less than FY 24-25 revenues through the same period. Revenues were 2.2% below budget through December with Sales Tax 4.5% under budget year-to-date.



## GENERAL FUND EXPENDITURES

FY 25-26 General Fund expenditures through December totaled \$8,779,760. This is \$1,123,037 or 14.7%, higher than FY 24-25 expenditures through the same period, but \$122,840 below budget year-to-date.



### REPORT LEGEND

Better Than Expected



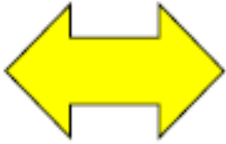
Expected, or Minor Variance



Monitor and Consider Taking Action



## SALES TAX REVENUES—ALL FUNDS



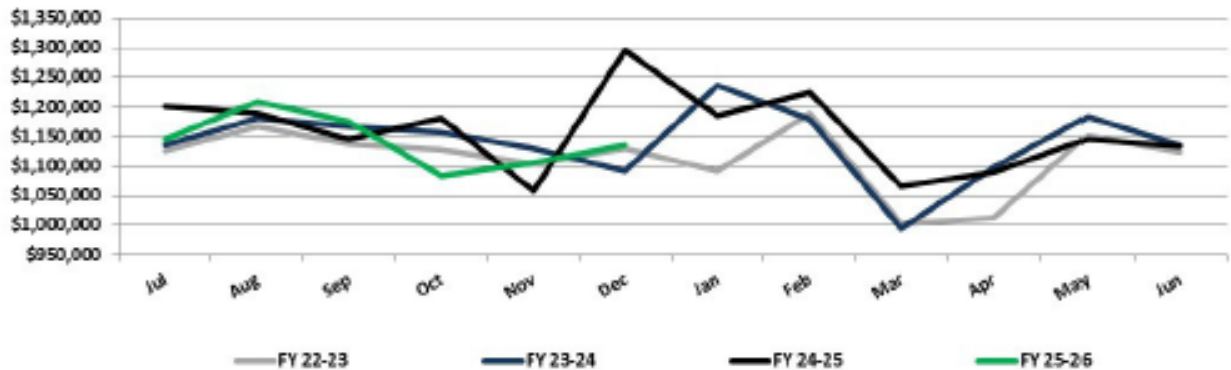
FY25-26 Sales Tax collections through December were 4.5% below budget, and 3.1% below prior year collections.

MONTH	COMPARISON TO BUDGET			COMPARISON TO PRIOR YEAR			PERCENTAGE	
	BUDGET	FY 25-26 ACTUAL	AMT INC/(DEC)	FY 25-26 ACTUAL	FY 24-25 ACTUAL	AMT INC/(DEC)	INC(DEC) BUDGET	INC(DEC) PRIOR YR
July	\$ 1,218,819	\$ 1,145,398	\$ (73,423)	\$ 1,145,398	\$ 1,200,807	\$ (55,411)	-6.0%	-4.6%
August	\$ 1,207,093	1,209,259	\$ 2,166	1,209,259	1,189,253	20,006	0.2%	1.7%
September	\$ 1,162,814	1,173,801	\$ 10,987	1,173,801	1,145,631	28,170	0.9%	2.5%
October	\$ 1,199,204	1,084,216	\$ (114,988)	1,084,216	1,181,483	(97,268)	-9.6%	-8.2%
November	\$ 1,072,439	1,104,537	\$ 32,098	1,104,537	1,058,590	47,947	3.0%	4.5%
December	\$ 1,315,337	1,134,689	\$ (180,648)	1,134,689	1,295,899	(161,210)	-13.7%	-12.4%
January								
February								
March								
April								
May								
June								
<b>TOTAL</b>	<b>\$ 7,175,706</b>	<b>\$ 6,851,899</b>	<b>\$ (323,807)</b>	<b>\$ 6,851,899</b>	<b>\$ 7,069,663</b>	<b>\$ (217,763)</b>	<b>-4.5%</b>	<b>-3.1%</b>

Y-T-D Budget \$ 7,175,706  
 Y-T-D Actual 6,851,899  
 Y-T-D Variance (323,807)  
 Y-T-D % Var -4.5%

Prior Year \$ 7,069,663  
 Y-T-D Actual 6,851,899  
 Y-T-D Variance (217,763)  
 Y-T-D % Var -3.1%

**Sales Tax Revenue by Month  
 FY 25-26 Actual Compared to Previous 3 Fiscal Years Actual**

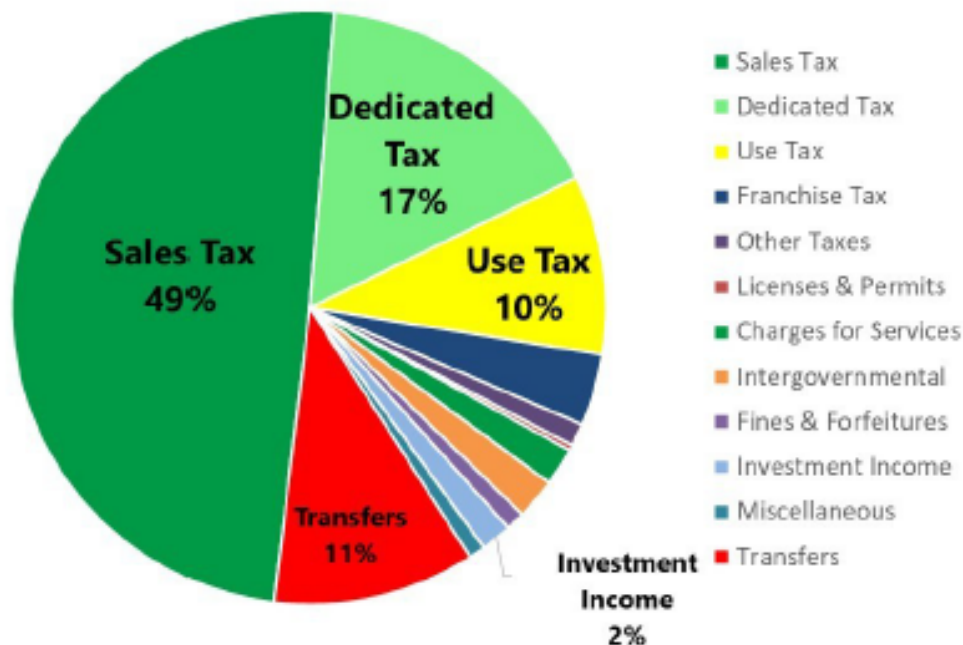


# GENERAL FUND YEAR-TO-DATE REVENUES

	YTD FY25-26 Budget	YTD FY25-26 Actual	Budget Over/(Under)	YTD FY24-25 Actual
Sales Tax	\$ 4,220,929	\$ 4,027,765	\$ (193,164)	\$ 4,158,552
Dedicated Tax	1,406,976	\$ 1,342,817	(64,160)	1,386,184
Use Tax	723,323	\$ 793,839	70,516	702,255
Franchise Tax	300,000	\$ 320,064	20,064	295,206
Other Taxes	100,000	\$ 101,435	1,435	100,476
Licenses & Permits	38,700	\$ 24,912	(13,788)	22,933
Charges for Services	181,625	\$ 167,382	(14,243)	170,658
Intergovernmental	165,518	\$ 182,368	16,850	197,800
Fines & Forfeitures	115,250	\$ 84,281	(30,969)	115,193
Investment Income	155,298	\$ 137,770	(17,527)	214,627
Miscellaneous	34,936	\$ 73,846	38,910	102,803
Transfers	900,000	900,000	-	900,000
<b>Totals</b>	<b>\$ 8,342,555</b>	<b>\$ 8,156,480</b>	<b>\$ (186,075)</b>	<b>\$ 8,366,688</b>

Over (Under) Budget Year-to-Date: -2.2%

Increase (Decrease) over Prior Year: -2.5%



# GENERAL FUND YEAR-TO-DATE EXPENDITURES

DEPARTMENT	YTD FY25-26 Budget	YTD FY25-26 Actual	Budget (Over)/Under	YTD FY24-25 Actual
General Government	\$ 946,307	\$ 938,477	\$ 7,829	\$ 768,561
Animal Control	85,819	88,633	(2,814)	80,317
Police Dept.	1,526,737	1,565,679	(38,942)	1,327,318
Dispatch	349,309	370,276	(20,968)	314,343
Fire Dept.	1,479,154	1,401,298	77,856	1,253,570
Emergency Mgt.	63,650	25,988	37,662	12,936
Development Services	382,115	331,335	50,780	261,906
Administration	382,423	399,751	(17,328)	390,563
Engineering	161,252	132,692	28,560	110,152
Streets & Parks	1,174,376	1,225,740	(51,364)	741,194
Transfers	2,351,460	2,299,890	51,569	2,395,863
<b>Totals</b>	<b>\$ 8,902,599</b>	<b>\$ 8,779,760</b>	<b>\$ 122,840</b>	<b>\$ 7,656,722</b>

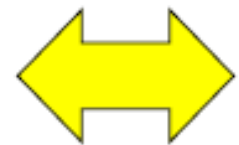
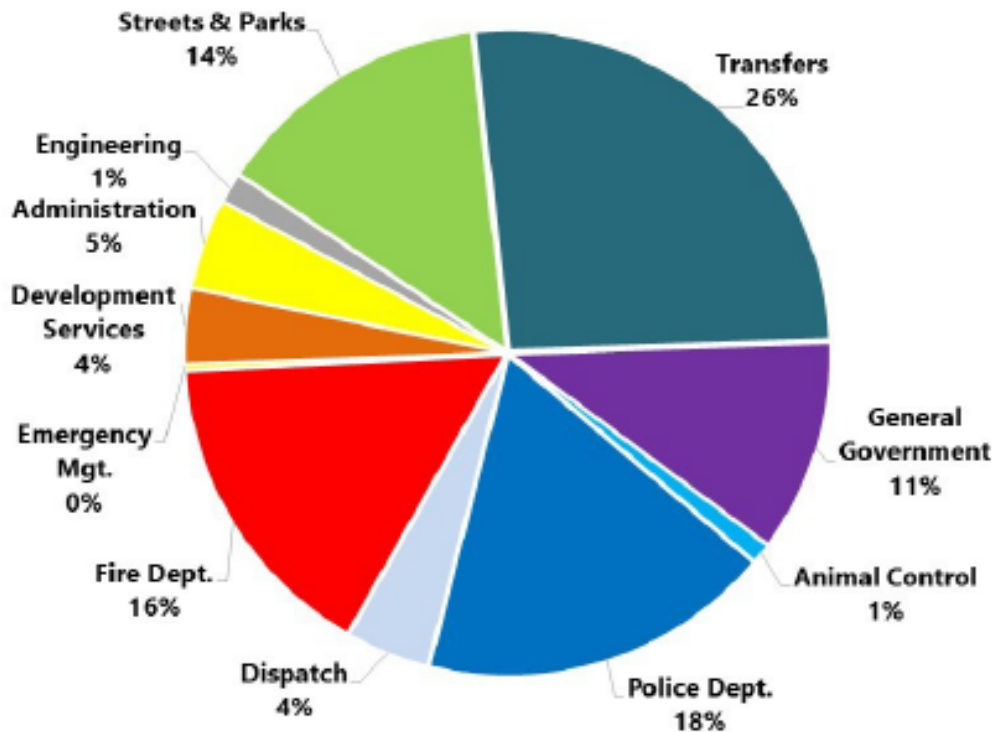
Under (Over) Budget Year-to-Date:

1.4%

Increase (Decrease) over Prior Year:

14.7%

**General Fund YTD Percent Expenditures by Department**



# GLENPOOL UTILITY SERVICES AUTHORITY

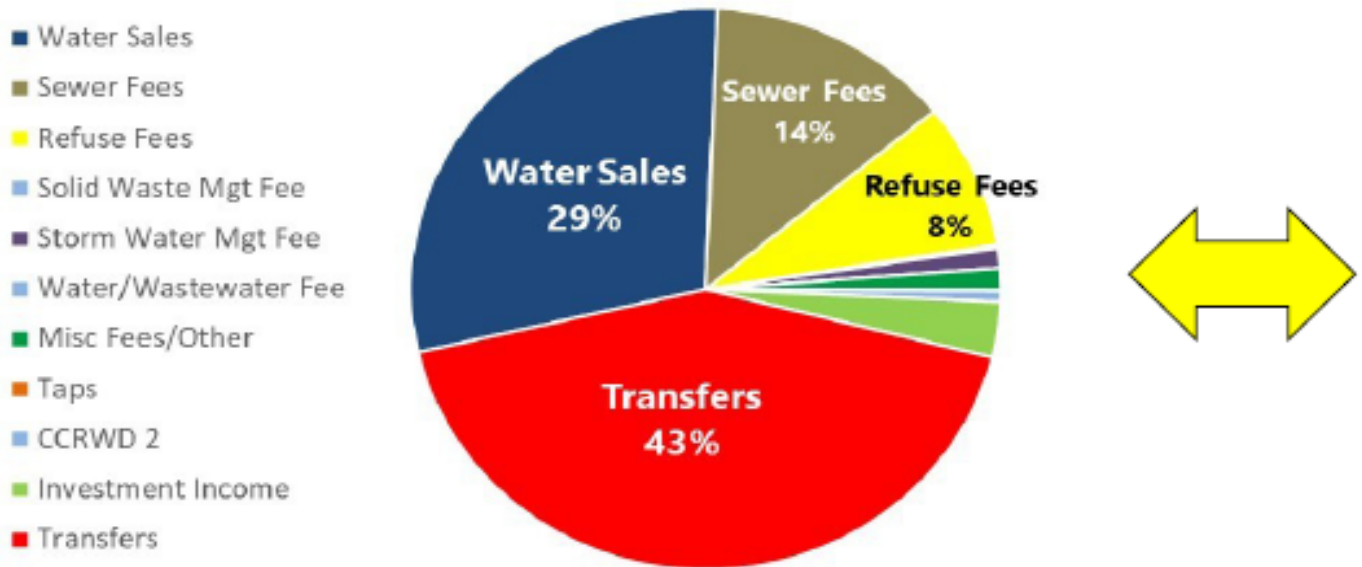
## YEAR-TO-DATE REVENUES

	YTD FY25-26 Budget	YTD FY25-26 Actual	Budget Over/(Under)	YTD FY24-25 Actual
Water Sales	\$ 1,664,463	\$ 1,543,722	\$ (120,741)	\$ 1,662,414
Sewer Fees	762,044	710,062	(51,981)	755,353
Refuse Fees	440,193	443,469	3,276	431,269
Solid Waste Mgt Fee	11,000	10,315	(686)	10,181
Storm Water Mgt Fee	59,000	59,082	82	58,332
Water/Wastewater Fee	2,500	634	(1,866)	1,676
Misc Fees/Other	84,675	66,499	(18,176)	77,512
Taps	28,500	1,600	(26,900)	10,200
CCRWD 2	23,750	33,164	9,414	29,336
Investment Income	146,941	168,529	21,589	210,053
Transfers	2,239,460	2,242,817	3,357	2,286,361
<b>Totals</b>	<b>\$ 5,462,524</b>	<b>\$ 5,279,892</b>	<b>\$ (182,632)</b>	<b>\$ 5,532,686</b>

Over (Under) Budget Year-to-Date: -3.3%

Increase (Decrease) over Prior Year: -4.6%

**GUSA YTD Revenues by Type**



# GLENPOOL UTILITY SERVICES AUTHORITY

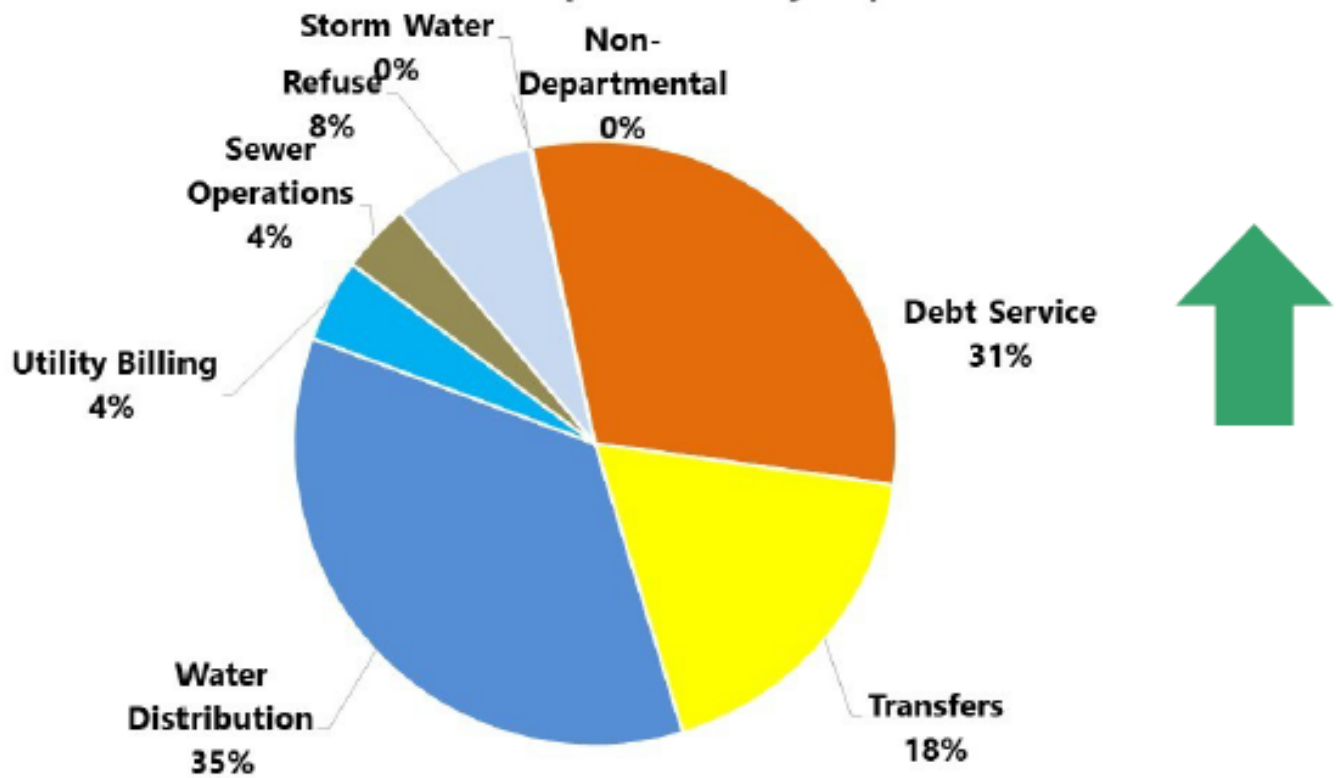
## YEAR-TO-DATE EXPENDITURES

<b>DEPARTMENT</b>	YTD FY25-26 Budget	YTD FY25-26 Actual	Budget (Over)/Under	YTD FY24-25 Actual
Water Distribution	\$ 2,071,786	\$ 1,760,511	\$ 311,274	\$ 1,632,047
Utility Billing	263,230	221,748	41,482	203,554
Sewer Operations	288,030	186,943	101,087	232,126
Refuse	472,175	381,521	90,654	445,999
Storm Water	87,000	348	86,652	8,788
Non-Departmental	5,219	5,185	34	5,198
Debt Service	1,522,736	1,522,736	-	1,459,121
Transfers	900,000	900,000	-	900,000
<b>Totals</b>	<b>\$ 5,610,174</b>	<b>\$ 4,978,991</b>	<b>\$ 631,183</b>	<b>\$ 4,886,834</b>

Under (Over) Budget Year-to-Date: 11.3%

Increase (Decrease) over Prior Year: 1.9%

**GUSA YTD Percent Expenditures by Department**



# FUND DASHBOARD

FUND	REVENUES	EXPENDITURES	YTD NET REVENUES /
GENERAL FUND	\$8,156,480	\$8,779,760	(\$623,280)
GLENPOOL UTILITY SERVICES AUTHORITY FUND	\$5,279,892	\$4,978,991	\$300,901
GLENPOOL INDUSTRIAL AUTHORITY FUND	\$411,086	\$412,403	(\$1,317)
STREETS & INFRASTRUCTURE FUND	\$508,526	\$42,922	\$465,604
PUBLIC SAFETY CAPITAL FUND	\$408,891	\$430,362	(\$21,471)
PUBLIC SAFETY PERSONNEL FUND	\$868,939	\$977,813	(\$108,873)
CAPITAL FUND	\$186,309	\$120,499	\$65,810
ARPA FUND	\$12,022,398	\$12,026,577	(\$4,179)
PARKS AND RECREATION FUND	\$7,287	\$364	\$6,923
HOTEL-MOTEL FUND	\$146,973	\$131,237	\$15,736

# Development Services

Listed below are current development related activities within the City of Glenpool **through the month of January 2026**. These activities listed include Projects Under Construction, Planning Applications Under Review, Approved Projects Not Under Construction, Building Permits and Inspections, as well as Code Enforcement Activity. The most recent activities are highlighted in **red**.

## **Commercial/Industrial Projects Under Construction:**

1. **C & C Office Complex** – A proposed 2,672 sf office building located 459 E 151<sup>st</sup> S. The existing single-family residence will be converted into an office building.

## **Commercial/Industrial Occupancy Permits Issued in December 2025:**

1. **Bonifazi Jewelry (Jewelry Sales and Repair) – 14068 S Hickory Pl.**
2. **Modern Reign (Retail) – 148 W Main St. Ste B**

## **Earth Change Permits Issued:**

1. **South 75 Business Park** – 2.5-acre site near northwest and northeast corner of 166<sup>th</sup> Street South and South Broadway Street. The owner is clearing, grading and installing drainage improvements to serve the area.
2. **Grandview Heights Apartments North Expansion** – A 120-unit apartment project on 6.8-acre site located at 12150 South Yukon Avenue. This is an expansion of the existing Grandview Heights Apartment project.
3. **Glenpool High School Varsity Parking Lot Addition:** Grading for an 80-space parking lot located 393 E 147th St.

## Residential Projects Under Construction:

	Subdivision Name	Lots Approved or Units	Under Construction	Completed	Lots Available
1	Glen Hills I (Phase 1-6)	84	1	83	0
2	Glen Hills II (Phase 7-11)	78	0	73	5
3	Scissortail	88	7	79	2
4	Redbud Glen	74	9	50	15
5	Twin Ponds	25	0	2	23
6	Grandview Heights Apts	120 (units)	0	0	120 (units)
	<b>Totals</b>	<b>469</b>	<b>17</b>	<b>287</b>	<b>165</b>

## Planning Applications Under Review:

1. Annexation(s): **No New Applications**
2. Comprehensive Plan Amendment(s): **No New Applications**
3. Zone Amendment(s): **No New Applications**
4. **Planned Unit Development (PUD):**
  - A. **151-75 Crossing Planned Unit Development** – A proposed Planned Unit Development (PUD 45) for a mixed-use development consisting of light industrial and commercial uses. The subject site is 76.6-acres in size and is located on the southwest corner of US Highway 75 and State Highway 67.
  - B. **PUD 43 Carson Trails Major Amendment #2** – A major amendment to PUD 43 to revert to the original PUD approval and reduce the minimum lot size from 1500sf to 1200sf.
5. **Subdivision Plat(s) – Preliminary and Final:**
  1. **The Lakes at Twin Ponds** – A Preliminary Plat to subdivide a 94.0918-acre site into two-hundred and fifty-one (251) lots in nine (9) blocks and seven (7) reserve areas. The subject site is generally located on the south side of W 161<sup>st</sup> S and west of US75.
  2. **151-75 Crossing Preliminary Plat:** A Preliminary Plat for a commercial center of approximately 76.599 acres. There will be a total of seven (7) lots and three (3) reserve areas. The subject site is generally located at the southwest corner of US Highway 75 and State Highway 67.

3. **Redbud Glen II Preliminary Plat:** A Preliminary Plat to subdivide an approximately 25.729-acre site into eighty-two (82) residential lots and four (4) reserve areas. The subject site is generally located on the west side of South Elwood Avenue approximately a quarter-mile north of East 151st Street South.
4. **Scissortail Phase 2** – A Final Plat to subdivide an approximately 40.20-acre site into one-hundred and eleven (111) residential lots and four (4) reserve areas. The subject site is located east of E. 148<sup>th</sup> St. S and north of S. Poplar St.
5. **C & C Office Complex** – A proposed consolidation of a two (2) lot 1.26 acre site into one (1) lot. The subject site is located at 1299 E 151<sup>st</sup> Street.

6. **Lot Split Application(s): No New Applications**

7. **Site Plan Application(s):**

- A. **State Farm Office – Marvin Manns** – A Site Plan review of a proposed office building located at 201 E 141<sup>st</sup> St.
- B. **TSU One, Inc.** - Site plan to add a shop building on an industrial site. The site is approximately 2.47 acres and is located at 700 West 138<sup>th</sup> Street South.
- C. **Glenpool Schools Varsity Building Parking Lot Addition** - A Site Plan application to construct a new parking lot with 80 standard spaces, 3 accessible spaces, and 1 van accessible space. The site is located at 393 E 147th St.
- D. **Foundation Baptist Church** - A Site Plan application for an addition to a church building. The site is approximately 0.8-acres and the addition is approximately 450 square feet.
- E. **Glenpool Schools Press Box** – A Site Plan application for the renovation of the Glenpool Schools Press Box.
- F. **Glenpool Gym Expansion** – Site Plan application for a 9,500 sf gym addition.

8. **Specific Use Permits: No New Applications**

9. **Variance(s): No New Applications**

## **Approved Projects Not Under Construction**

- 1. McGraw Winfield Realtors** – A proposed 4,434sf office building located at 12189 South Yukon Avenue.
- 2. Carson Trails** – A 497-lot residential Planned Unit Development (PUD) located north and east of the northeast corner of West 181<sup>st</sup> Street and South Union Avenue directly adjacent to Eden South neighborhood. A subdivision plat for Phase I of Carson Trails PUD-43. The plat consists of 82 residential lots and four (4) reserve areas.
- 3. Grandview Heights Apartments North Expansion** – A 120-unit apartment project on 6.8-acre site located at 12150 South Yukon Avenue. This is an expansion of the existing Grandview Heights Apartment project.
- 4. Redbud Glen II** – A Preliminary Plat to subdivide a 25.729-acre site into sixty-seven (67) lots in eight (8) blocks and four (4) reserve areas. The subject site is generally located north of E. 149<sup>th</sup> Street S. and West of S. Elwood Ave.
- 5. Twin Ponds Phase II** – Preliminary Plat of a 12.29-acre site. The plat proposes to subdivide the site into ten (10) lots and four (4) reserve areas. The subject site is generally located north of West 181st Street South – ½ mile west of Highway 75.
- 6. Scissortail Phase 2** – A Preliminary Plat to subdivide an approximately 40.20-acre site into one-hundred and eleven (111) residential lots and four (4) reserve areas. The subject site is located east of E. 148<sup>th</sup> St. S and north of S. Poplar St.
- 7. Housley Group Plat** – A proposed Preliminary Plat of a 14.63-acre site located on the north side of West 161st Street South, approximately a half mile east of U.S. Highway 75. The preliminary plat proposes to subdivide the site into three (3) lots.
- 8. Glenpool High School Addition** – A Site Plan application for a new addition to the Glenpool High School Building. The addition is approximately 7,188 square feet and located at 14502 South Fern Street.

## **Items Scheduled for BOA Meeting – February 9, 2026**

**No items scheduled.**

## **Items Scheduled for Planning Commission Meeting – February 9, 2026**

- 1. C & C Office Complex** – A proposed consolidation of a two (2) lot 1.26 acre site into one (1) lot. The subject site is located at 1299 E 151<sup>st</sup> Street.

- 2. **PUD 43 Carson Trails Major Amendment #2** – A major amendment to PUD 43 to revert to the original PUD approval and reduce the minimum lot size from 1500st to 1200sf.

**Current Residential and Commercial Building Permit Statistics**

Current Active Residential Permits	<b>15</b>
Current Active Commercial Permits	<b>6</b>
New Residential Permits Issued <b>December 2025 (New Construction)</b>	<b>0</b>
New Commercial Permits Issued <b>December 2025 (New Construction)</b>	<b>0</b>
Residential Permits through <b>December 2025 (New Construction)</b>	<b>43</b>
Residential Permits through <b>December 2024 (New Construction)</b>	<b>70</b>
<b>Assessment Letters Issued in 2025 (Total)</b>	<b>6</b>
<b>Assessment Letters Issued in 202 (Total)</b>	<b>0</b>

## Code Enforcement Activity for **January 2026**

ACTIVITY DESCRIPTION:	Totals			
Complaints received and investigated <b>Year to Date</b>	<b>94</b>			
Open public nuisance cases through <b>January 2026</b>	<b>13</b>			
CODE ENFORCEMENT CASES	Oct 2025	Nov 2025	Dec 2025	Jan 2026
	<b>161</b>	<b>209</b>	<b>181</b>	<b>94</b>
High grass:	24	9	2	-0-
Fire damaged structures:	-0-	-0-	-0-	-0-
Illegally parked vehicles:	2	1	1	5
Nuisance abatements (contractor):	0	-0-	-0-	-0-
Notices issued for residents with no water service:	-0-	-0-	-0-	-0-
Tulsa County Health Department citations:	-0-	-0-	-0-	-0-
Illegally placed signs:	86	190	118	55
Damage to public facilities citations:	-0-	-0-	-0-	-0-
Excessive trash & debris notices:	4	5	7	-0-
Dilapidated structures/property notices:	-0-	-0-	-0-	-0-
Trash can/receptacle placement notices:	-0-	-0-	-0-	-0-
Building demolition & removal:	-0-	-0-	-0-	-0-
Inoperable/abandoned vehicles:	2	1	1	1
Visual impairments caused by trees, shrubs, vehicles, basketball goals, etc. interfering with traffic flow:	1	-0-	-0-	-0-
Stagnant water causing mosquito issues:	-0-	-0-	-0-	-0-
Pest issue:	-0-	-0-	-0-	-0-
Dilapidated fencing:	-0-	-0-	-0-	-0-
Noxious odor:	-0-	-0-	-0-	-0-
Phone calls/inquiries	42	38	52	33

# Public Works

The following details of all work completed in January 2026:

## **Admin / Community**

- Conducted weekly recycling pickups at PW, Dawes, and GCC for delivery to the MET
- Conducted weekly meetings regarding meter repairs/replacements
- Organized and sent out message for water cut off list on TextMyGov
- Conducted multiple interviews for Water/Sewer laborer position
- Installed Water dispensers at Dawes and Public Works to reduce plastic waste
- Began coordination talks with GIS for Arbor Week celebrations
- Prepared for STEM night at GMS on Feb 24
- Continued making progress on Emergency Action Plan for Public Works

## **Streets**

- Crack sealed – Glen Village
- Filled potholes – multiple areas around city
- Cleaned storm drains – Various areas around town and in numerous detention ponds
- Serviced Mowers and Weed eaters
- Installed 4 stop signs in Scissortail
- Installed “No Semi” on the west end of the industrial park on 138<sup>th</sup>.
- Prepped Equipment for winter storm (2026-01-23)

## **Parks**

- Contractors began installing new borders and mulch at Black Gold playgrounds (should be completed by end of December)
- Pick up trash and emptied trash cans daily at all city parks
- Ground down tree stumps at City Hall, Morris Park, and along Elwood at 137<sup>th</sup>
- Added Riprap at Lamber to prevent more creek wandering
- Picked up leaves in all parks.

## **Beautification**

- Began working with ProLandscape+ Software
- Planned Dawes Tree/Plant Nursery for Summer 26
- Worked with disc golf volunteers to plan placement of new trees along hole 6.
- Planned new planter at EMS building
- Conducted water quality sampling with Okhai and Cheryl Cheadle with Blue Thumb
- Attended invasive management webinar by Grow Native

**Facilities Maintenance**

- Assisted with large Christmas tree tear down in Black Gold Park
- Replaced Keypad at Dawes with higher grade unit (old one failed)
- Finalized replacing flood lights at 141<sup>st</sup> Street water tower
- Replaced northwest flood light at 156<sup>th</sup> Street water tower
- Fixed drive through speaker at Utility Billing
- Cleared Room at Old City Hall for Chamber to store Christmas equipment
- Replaced all lights at Dawes arena (non-functioning) with LED fixtures
- Installed heater in shop area at Dawes
- Facilitated RTU8 replacement at Public Safety
- Installed Knox Box at Utility Billing for FD entry

**Wastewater Treatment Plant and Lift Stations**

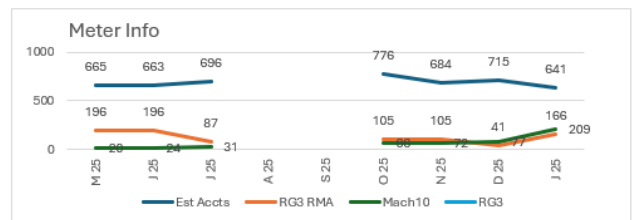
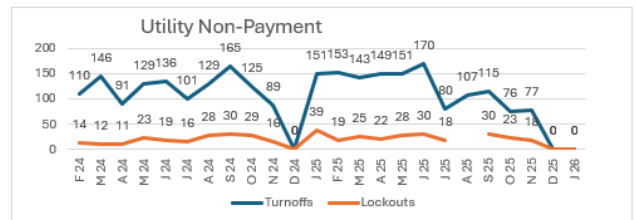
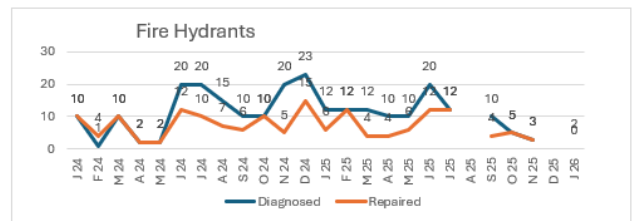
- Daily calibration and testing performed (CL, DO, pH)
- Daily readings performed
- Daily flow monitoring performed
- Daily addition of chemicals to lagoon
- Weekly Biological Oxygen Demand and Total Suspended Solids samples to Green Co.
- E-coli testing sent to Green Co. Testing
- Build gravel pad for Water Cleaners operation set to begin in March
- Replaced broken fitting on 6” bypass hose
- Assisted Distribution Crew on overnight water main break at 142<sup>nd</sup> and Elwood
- Moved all 4” pumps and UTV inside for winter storm
- Filled Generator fuel and topped off anti-freeze in preparation for the winter storm

**Lift Stations:**

- Inspected all lift stations
  - Cleaned floats
  - Cleaned around stations and wells
  - Mowed, weeded, and sprayed all stations
- Assisted WWTF operator with daily tasks while Kyle was out of office
- Serviced small bypass pump (currently at Elwood LS)
- Met with contractors to get quotes for flow meters at all Lift Stations
- Delivered my Hydrogen Peroxide to Newman LS

**Distribution:**

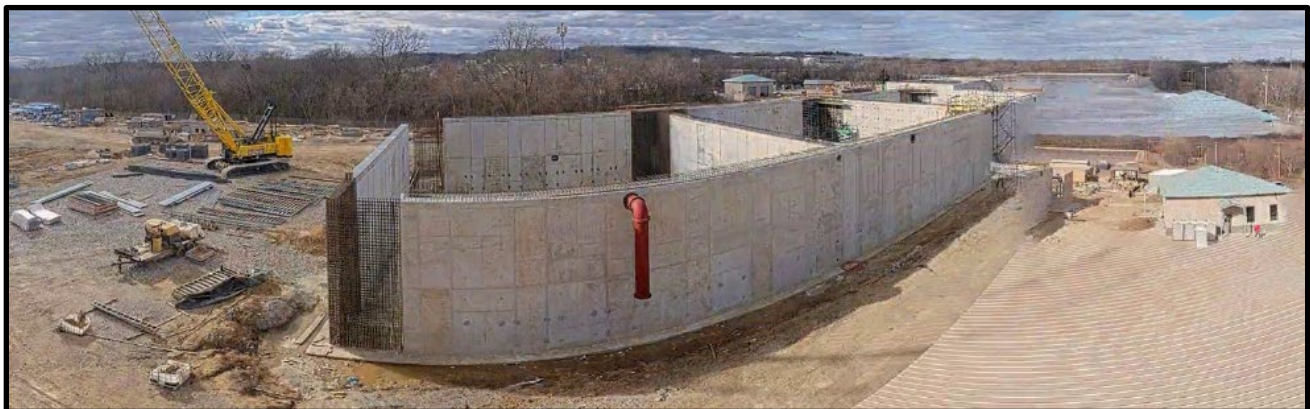
- 355 Utility locates
- 77 turn offs for non-payment Dec
- 0 turn offs for non-payment (December was skipped)
- 0 lock outs (December was skipped)
- 8 leaks repaired (3 major, 2-minor, 10 pending)



- 132-meter(s) set (103 residential, 29 commercial – all new Mach 10 meters)
- 216 RG3 repaired registers replaced failed RG3 registers.
- Bi-weekly water samples taken – one sample failed / was retaken and passed
- Diagnosed 2 hydrants, 0 repaired
- Jetrodded 2 possible sewer backup(s) (1 on city side, 1 on customer side)

**WWTF Build - UPDATE**

The admin building and maintenance building are nearing completion. Progress on the SBR, Digester, UV Building and Headworks is still moving steadily ahead.







## Stormwater Management

- The Stormwater campaign for February emphasizes the importance of checking vehicles regularly for oil leaks and washing cars in a car wash to avoid pollutants from getting into our streams
- Staff responded to DEQ’s correspondence received on November 18, 2025, regarding the FY 2024 Stormwater Annual Report for the City of Glenpool Phase II Municipal Separate Storm Sewer System, OPDES Permit Authorization No. OKR040047.



### Blue Thumb Water Quality Education Program

cheryl.cheadle@conservation.ok.gov

Monitoring results for Coal Creek: Morris Park, Glenpool

Coal Creek

Date: 1/21/2026

Time: 8:45 a.m.

Air Temperature: 6C Water Temperature: 5C

Weather: Clear

Stream Stage: Normal

**Any Site Observations:** A tree on the west bank has fallen into the stream due to bank erosion. Newly exposed orange roots were observed, further indicating active erosion. Bank erosion can degrade water quality, increase sedimentation, destabilize habitat, and pose safety and infrastructure risks in a small park stream.

Dissolved Oxygen: 14 mg/l, 14 mg/l

Percent Saturation: 105

pH: 7.5, 7.75

Nitrate: 0, 0 Nitrite: 0, 0

Ammonia Nitrogen: 0 mg/l, 0 mg/l

Orthophosphate: .007 mg/l, .007 mg/l

Chloride: 160 mg/l, 160 mg/l

**Comments:** The results of chemical tests and the stream observations made on 1/21/2026 are fairly regular results for Coal Creek. Every test is run twice.



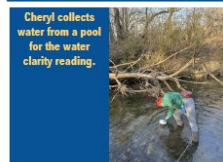
**Coal Creek Monitors:**  
Jeffrey Jenkins, Okhai Akhaido, Emily James, and Cheryl Cheadle



Emily filling the dissolved oxygen bottle as Okhai and Jeffrey record observations and prepare reagents.



Jeffrey prepares to do the ammonia test with Emily and Okhai participating. He first demonstrates the Blue Thumb rinse procedure.



Cheryl collects water from a pool for the water clarity reading.

## Coal Creek Monitoring

- Coal Creek monthly monitoring was completed on 1/21/2026 in partnership with Blue Thumb (Green Country Stormwater Alliance). The test result shows that the measured water-quality parameters are within the expected or acceptable range, no unusual pollution or disturbance was detected.

# Conference Center/ Public Relations

January is typically a slower month for the Conference Center. Even so, the facility hosted 22 events during the month. These events included a mix of meetings, trainings, private events, and multi-day programs, allowing the facility to remain active during the winter season.

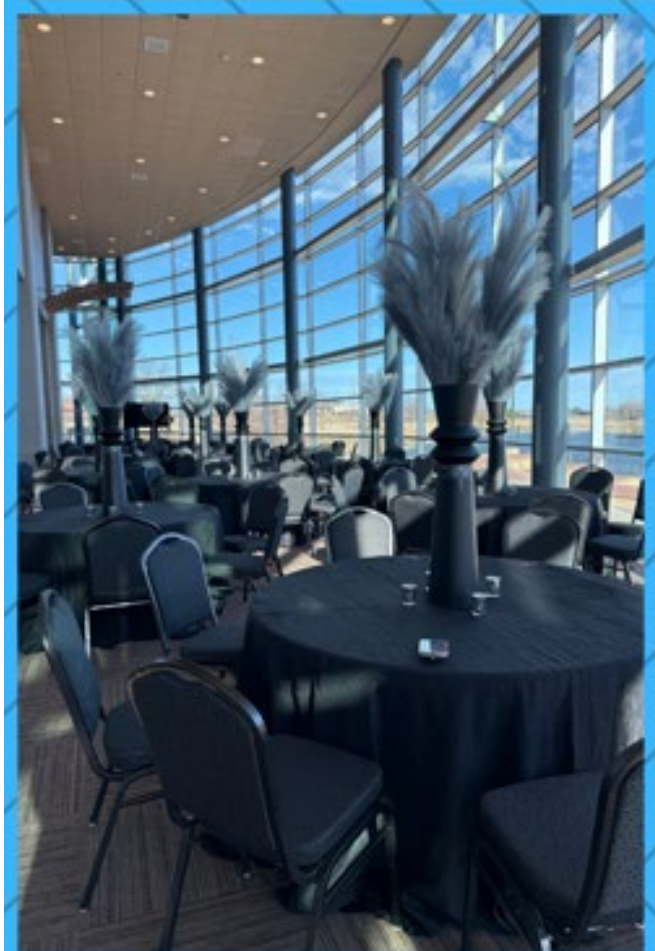
This month GCC also participated in the Tulsa Wedding Show. The event was a good opportunity to meet couples in person, answer questions, and promote the Conference Center as a wedding venue. Since the show, we have seen increased interest from couples, which is expected to lead to future bookings.

## EVENTS TO HIGHLIGHT

- **Small Business Association Meeting**, providing space for local business owners and professionals to meet, network, and share resources.
- **ALFAV Company Party** hosted their large company party at the Conference Center for the first time. The event was well attended and gave staff the opportunity to work with a new corporate client for a large-scale event.
- **Immense Memories Scrapbooking** returned for another scrapbooking weekend. Despite the weather, the event was successful and well attended, and it continues to be a strong repeat booking that uses the facility effectively over multiple days.

While January is a slower month, the Conference Center maintained steady activity and continued to serve a variety of groups. Outreach efforts, repeat bookings, and first-time clients helped keep the facility in use and set the stage for increased activity in the coming months.














## Social Media Monthly Stats:

Profile ▲	Audience ↕	Net Audience Growth ↕	Published Posts ↕	Impressions ↕	Engagements ↕	Engagement Rate (per Impression) ↕	Video Views ↕
<b>Reporting Period</b>	<b>26,965</b>	<b>203</b>	<b>126</b>	<b>573,556</b>	<b>37,187</b>	<b>6.5%</b>	<b>8,844</b>
Nov 21, 2025 - Dec 23, 2025	▲ 0.8%	▼ 55.3%	▼ 16%	▼ 42.8%	▼ 47.7%	▼ 8.5%	▼ 66.4%
<b>Compare To</b>	<b>26,762</b>	<b>454</b>	<b>150</b>	<b>1,002,709</b>	<b>71,068</b>	<b>7.1%</b>	<b>26,299</b>
Oct 19, 2025 - Nov 20, 2025							
City of Glenpool, Oklah...	10,395	56	36	218,423	10,137	4.6%	4,429
Glenpool Animal Contr...	10,947	55	51	274,357	23,415	8.5%	3,899
Glenpool Conference C...	2,332	3	29	3,886	49	1.3%	432
Glenpool Police Depart...	3,291	89	10	76,890	3,586	4.7%	84

## Top City Social Media Posts:

 <p>City of Glenpool, O... Mon 12/02/2025 5:50 pm CST</p> <p>The City of Glenpool recently celebrates values that make our organization stron Recognition Awards Banquet. The event</p>  <p>Total Engagements: 3,753 Reactions: 208 Comments: 32 Shares: 19 Post Link Clicks: 5 Other Post Clicks: 3,489</p>	 <p>Glenpool Police De... Thu 12/18/2025 9:27 pm CST</p> <p>COMMUNITY ALERT: ARREST NOTIFICATION The Glenpool Police Department has...</p>  <p>Total Engagements: 2,145 Reactions: 251 Comments: 6 Shares: 58 Post Link Clicks: — Other Post Clicks: 1,830</p>	 <p>City of Glenpool, O... Tue 12/2/2025 6:55 pm CST</p> <p>Update 11:30 pm - Repairs are complete and water service has been restored to the area...</p>  <p>Total Engagements: 1,519 Reactions: 73 Comments: 25 Shares: 20 Post Link Clicks: — Other Post Clicks: 1,401</p>	 <p>City of Glenpool, O... Wed 11/06/2025 10:45 pm C...</p> <p>Traffic Alert - U.S. Highway 75 at 131st St</p> <p>There has been a wreck on U.S. 75 at 131st Street, and one northbound lane will be shut down for a while as crews work to safely clear the</p> <p>Total Engagements: 1,388 Reactions: 35 Comments: 26 Shares: 9 Post Link Clicks: — Other Post Clicks: 1,318</p>	 <p>City of Glenpool, O... Mon 12/8/2025 11:32 am CST</p> <p>🌟 🎄 If you missed last night's BlackGold Christmas Lights-On Ceremony, don't worry, there's still...</p>  <p>Total Engagements: 1,107 Reactions: 296 Comments: 11 Shares: 16 Post Link Clicks: — Other Post Clicks: 784</p>
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## City Comparative Performance Overview:

Profile ▲	Audience ↕	Net Audience Growth ↕	% Audience Growth ↕	Published Posts ↕	Published Carousels ↕	Published Videos ↕	Published Photos ↕
<b>Your Profiles Average</b>	<b>10,395.00</b>	<b>56.00</b>	<b>0.54%</b>	<b>31.00</b>	<b>—</b>	<b>0.00</b>	<b>28.00</b>
<b>Competitor Profiles Average</b>	<b>11,695.17</b>	<b>229.00</b>	<b>2.00%</b>	<b>37.33</b>	<b>—</b>	<b>1.17</b>	<b>33.17</b>
1 City of Bixby - Muni...	11,732	149	1.29%	33	N/A	2	29
2 City of Coweta	11,239	700	6.64%	38	N/A	0	38
3 City of Glenpool, ...	10,395	56	0.54%	31	N/A	0	28
4 City of Jenks - Muni...	11,512	110	0.96%	27	N/A	3	21
5 City of Owasso, OK ...	15,866	287	1.84%	102	N/A	1	93
6 City of Sand Spring...	11,818	58	0.49%	8	N/A	0	5
7 City of Sapulpa Gov.	8,004	70	0.88%	16	N/A	1	13

# Economic Development/Grants

## Economic Development

### Business, Retention, & Expansion (BR&E):



- The Glenpool Chamber, with support from the City of Glenpool and Curtis Evans of the Brian Frere Team – Keller Williams Realty, hosted the Morning BREW on Thursday, January 22, from 7:30–9:00 a.m. at Roast House Coffee. The event brought together 17 members of the Glenpool community who are involved in local business for coffee, connection, and meaningful conversation. Reflective questions were asked, with all attendees invited to share, followed by community announcements and open discussion. The format encouraged engagement and strengthened relationships among
  - The next Morning Brew is scheduled for Thursday, February 19<sup>th</sup> from 7:30-9:00 a.m. at Roast House Coffee.

- The Glenpool Economic Development Team remains committed to building strong relationships with local businesses and supporting long-term economic growth through its formal Business Retention and Expansion (BRE) program.
  - The BRE committee is composed of local, regional, and state partners and meets monthly to conduct structured business visits.
  - During this reporting period, team members visited three primary job businesses, creating opportunities for meaningful connection and targeted support.
  - The January 26th meeting was cancelled due to impending weather. The February 23rd meeting will focus on Commerce incentives, and the team is planning an educational event to support businesses through the application and approval process.

### New Business/Sites

- Housing Study - Following City Council review and approval of the contract with Catalyst Commercial, we are now in the process of inviting key stakeholders to participate in the study kickoff meetings scheduled for February 24. This step marks the formal launch of the housing study and the beginning of stakeholder engagement.
- Scheduled to meet the last week of this month with the internal team for a third follow-up discussion with a Glenpool property owner regarding potential mixed-use development of the land, review a

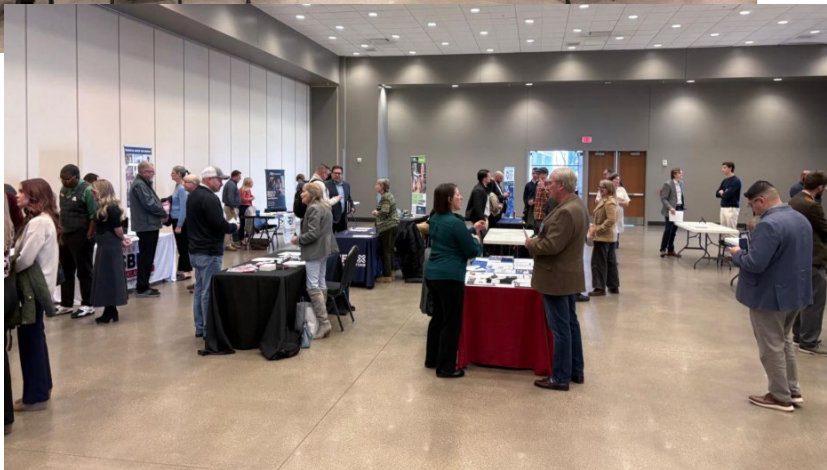
conceptual plan, hear updates from the owner, discuss next steps, and address any outstanding concerns.

- Represented the City of Glenpool and the Glenpool Chamber at the ribbon cutting and grand opening of Modern Reign Boutique, a new Glenpool business, on January 17. The boutique is located at 148 W. Main Street and adds to the growing mix of retail offerings in the downtown area.
- Scheduled for the last week of the month, I will meet with a business representative as part of the internal team to discuss potential use for city-owned property.
- RFP (Request for Proposal) Submissions – To date in 2026, we have received 2 RFPs through Tulsa’s Future and submitted 0.

#### Travel/Training/Misc:



- On January 6, I attended the Select Oklahoma Education (EDU) Committee meeting, which included a discussion on Oklahoma Competes, the state’s performance-based incentive program for business expansion and relocation. The meeting also covered planning for upcoming education and workforce development programming, scholarship updates, and coordination on future committee initiatives and events.



- On January 15, I participated in the Made in America Resource Summit at the Glenpool Conference Center, where I was asked to deliver the welcome and share Glenpool community highlights to open a program featuring federal, state, and regional partners such as the U.S. Small Business Administration, U.S. Department of Labor, Oklahoma Manufacturing Alliance, Oklahoma Works, and the Glenpool Chamber.

- On January 21, I participated in the OG&E and Oklahoma Center for Nonprofits Town Hall at the Glenpool Conference Center, a session designed to hear directly from nonprofit leaders about current pressures, resource gaps, and opportunities. The event focused on strengthening local leadership, building community resilience, and connecting rural and urban initiatives, while also sharing information on free OKCNP memberships and new grant opportunities.
- In the Interim Chamber Director role, I worked with the team to document internal processes for membership and major events, and currently preparing for the annual banquet on March 7. The Chamber Board received over 100 applications for the Chamber President/CEO position; six candidates were initially interviewed, with three advancing to final interviews scheduled in the coming weeks.

## Grants and Special Projects

### Grants Summary November 2025

- Oklahoma Transportation Alternatives Program (TAP) 2026 – Call to Projects is due 12/31/2025, grant due 1/31/26. Meeting with Matt VanAuken with INCOG on November 19<sup>th</sup> to discuss projects:
  1. Sidewalks complete 146<sup>th</sup> from Elwood to Fern and on Elwood from 146<sup>th</sup> to 141<sup>st</sup> (2<sup>nd</sup> portion will need to be discussed with ODOT to combine with STBG project)
  2. 141<sup>st</sup> Street sidewalk from Hwy 75 going west to S. 26<sup>th</sup> W. Ave. \$1,500,000.00
- Big Beautiful Bill Funding for CLEAR Program and GrayKey License – Initial application – to be on consent agenda for a future council meeting to apply in the amount of \$28,812.28. This is a reimbursement grant. Application guidance and deadlines have not yet been released as of 1/23/2026
- JAG-LLE (reimbursable) Grant for Bullet Proof Vests for PD. This grant was submitted on 11/2/2025 and approved on 12/11/25 for \$9541.00 Approved at 1/20/26 council meeting to move forward, online signatures due by 1/31/26.
- The Bureau of Justice Assistance Bullet Proof Vest program is due December 19, 2025. This was on the Dec 1 council agenda for authorization to apply and proposed purchasing 5 additional vests for PD. This is a 50/50 reimbursement grant. Each vest is \$2252.80 with a total of \$11, 264.00 with a reimbursable amount of \$5632.00. This grant was submitted on 12/8/2025. No updates as of 1/23/26.
- MRDAF (Municipal Road Drilling Activity Fund) approved to sign resolution for the application on 10/6/2025 and had applied 9/30/25 for \$500,000 (25% match) for repairs of 131<sup>st</sup> Street (cannot be for engineering). The total cost is \$759,847.85 with a city match of \$259,847.85. Awaiting approval or decline as of 1/23/2026.
- 2024 STBG street widening grant (for Elwood) awarded last year from ODOT in the amount of \$677,160. The signed contract was received on 1/7/2025 and on 1/13/25, now awaiting finalization of contracts with Poe. Awaiting Notice to Proceed as of 1/23/26.
- INCOG CDBG Grant was approved on 12/2/2024 to repair sinkholes at 145<sup>th</sup> and Kendalwood BLVD in the amount of \$120,143. Signatures were received from City and from the County on 2/14/2025. The scope of the project changed in April, and an extension contract was signed on July 7<sup>th</sup> and returned from INCOG with county signatures on July 14<sup>th</sup>. Bid advertisements were delayed until January 2026.
- FY 2025-2026 Transportation Alternatives & FY 2022-2026 CRP. \$1,500,974 awarded with a 20% match. Application submitted on 1/13/25 for completing sidewalk projects on Elwood and 141<sup>st</sup>, and Peoria Ave. Approved on 3/19/2025. Awaiting contracts from ODOT as of 1/23/2026.
- Recreational Trails Program Grant 2026 due 1/31/2026: 80% reimbursed up to \$300,000, with a total project cost of \$564,188.83. Approved to apply at the 1/20/26 council meeting. Grant is still in progress.
- DEQ - Collection Event Grant FY26: Application approved on 4/14/2025 for \$20,350 for the Spring Collection Event in 2026. The contract, PO, and the grant guide were received on 7/21/2025. The event is scheduled for May 2, 2026.
- SAFE Oklahoma Grant: \$71,330.91 was submitted on 7/9/2025. This will be for a drone and a UAV (drone), an ATV, and five police cruiser laptops. This was approved for the laptops only on 11/4/2025 in the amount of 11,786.00. Final signatures are needed online by 1/31/26.

- INCOG STBG FY 26 & 27 approved on June 18. Contracts received from ODOT on 7/28/2025 and signed on 8/4/2025. Elwood Avenue: 141st to 151st Street Intersection Widening  
Federal Funding Awarded: \$3,419,984
- Elwood Avenue Design: 121st Street to 137th Street  
Federal Funding Awarded: \$400,000.
- INCOG EECBG – Energy Efficiency and Conservation Block Grant – submitted a letter of intent to apply on 12/15/2025. NOFO has not been released yet as of 1/23/26.
- Police K9 Grant – For a Narcotics dog, does not include training. Applied 1/16/2026 and approved on 1/20/2026. This will require one officer to attend training in San Antonio for two weeks (not part of the grant). This will need to go to council for approval. The PD wants to wait until the new fiscal year to send officer to train.
- FY26 BUILD Grant – Better Utilizing Investments to Leverage Development Grant. Due 2/24/2026 for up to \$1,000,000.00. Rural is up to 100% Federal Share, Urban up to 80%. Exploring traffic lights at intersections on Elwood/Peoria/S 26<sup>th</sup> W Ave. Meeting week of 1/26 to discuss projects. Will need to be on Feb 2 council agenda.
- FY25 NCHIP Grant – Fingerprinting devices for PD - \$245,000.00 (10% local match would be \$24,500.00 of that) rough estimate, due 2/24/2026. Will need to be on the February 2<sup>nd</sup> council consent agenda to apply.

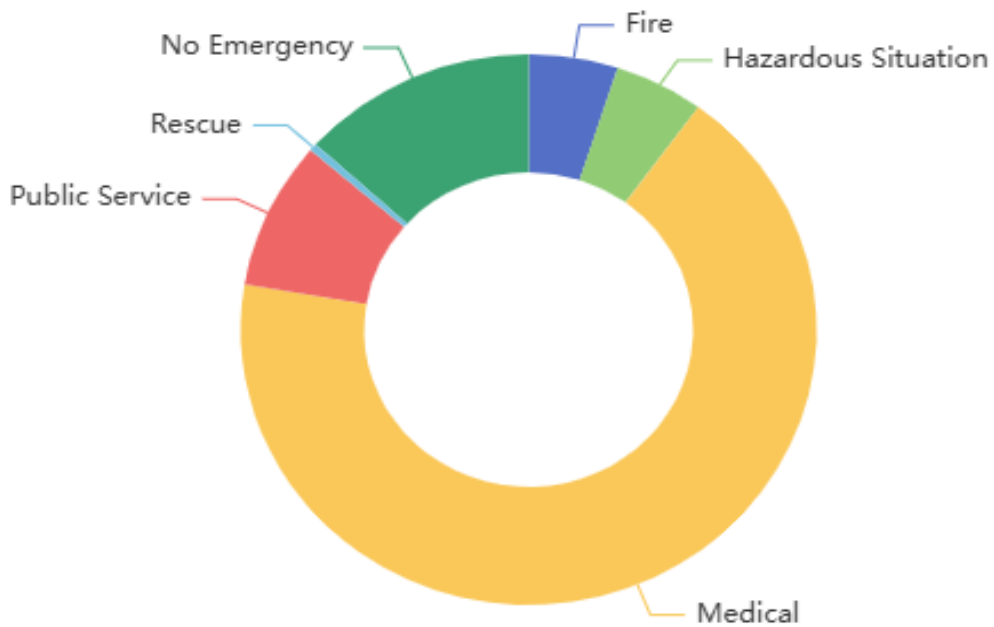
### **Special Projects**

- Pack the Purpose Initiative – Working with Karrie Shust (Program Director) on a potential initiative for the City of Glenpool. Pack the Purpose focuses on providing essential items—such as school supplies and hygiene products—to communities in need, partnering with local organizations to support education, health, and child welfare. We are currently researching this program and plan to bring it to the council for consideration by March, pending a review of all legal implications.
- Farmers Market
  - Vendor Meeting: April 18<sup>th</sup>, 2026 - Ongoing: Vendor communications, marketing, and event planning.
  - New Season: May 9, 2026, was going to be May 2<sup>nd</sup> but that is now the All-City Collection Event date.
- Red White and Boom – School site will be under construction and unavailable for the 2026 event. Staff are seeking alternate locations.

## Glenpool Fire Department Operations December 2025

CM Report 12/23/25-1/22/26

Run Type	# of Calls	Totals Calls
EMS Runs	148	<b>219</b>
Fire Runs	71	
Overlapping	67	



Fire	11
Hazardous Situation	11
Medical	148
Public Service	19
Rescue	1
No Emergency	29
	<b>219</b>

**2025 Total Calls for Service 2,290**

# Police Department

## STAFFING

- For the first time since 2022, the Glenpool Police Department is fully staffed in all three divisions. Jaxson Sanders has moved from dispatch to patrol officers. The open dispatch position has been filled with Cadence Begley.

## HEADLINES

- The department social media page has been turned over to a new social media committee. They are doing a great job getting information out to the public and engaging in community events.
- Coffee with a Cop was held at the Roast House Coffee Co. The citizens and officers had a fantastic time engaging with each other.
- Deputy Chief Graves completed his FBI LEEDA Trilogy, and the department will be issued the Department Trilogy in the very near future.

<u>January 1- January 23, 2026</u>	
<b>Calls for Service</b>	<b>1479</b>
<b>Arrest</b>	<b>45</b>
<b>DUI</b>	<b>8</b>
<b>Collision's</b>	<b>25</b>
<b>Alarm Calls</b>	<b>30</b>
<b>Animal Control</b>	<b>50</b>
<b>Burglary</b>	<b>2</b>
<b>Disturbance</b>	<b>12</b>
<b>Domestic</b>	<b>12</b>
<b>Fraud</b>	<b>6</b>
<b>Harassment</b>	<b>3</b>
<b>Larceny</b>	<b>13</b>
<b>Loud Noise</b>	<b>0</b>
<b>Motorist Assist</b>	<b>24</b>
<b>Suspicious Activity</b>	<b>15</b>
<b>Threats</b>	<b>3</b>
<b>Traffic Stops</b>	<b>707</b>



Always be *truthful & transparent.*

**OUR CORE** *Savor*  
the journey.  
Show that you *care.*  
Create **WOW** moments. **VALUES**  
Make learning a *habit.*

**OUR MISSION: DEVELOPING A CULTURE OF TRUST  
TO BETTER SERVE OUR COMMUNITY**

**CITY COUNCIL**

MEETING MINUTES

JANUARY 20, 2026

<b>COUNCIL PRESENT:</b>	Tim Fox, Joyce Calvert, Chris Brobst, Shayne Buchanan
<b>COUNCIL ABSENT:</b>	Jaci Triplett-Lund
<b>STAFF PRESENT:</b>	David Tillotson, LeaAnn Reed, David Agbetunsin, Lesli Smith.
<b>STAFF ABSENT:</b>	

- A) **Call to Order - Joyce G. Calvert, Mayor**  
Mayor Calvert called the meeting to order at 6:00 p.m.
- B) **Roll Call, Declaration of a Quorum - Lesli Smith, City Clerk; Joyce G. Calvert, Mayor**  
Lesli Smith called the roll; Mayor Calvert declared a quorum present. Eric Wade, Attorney, of Rosenstein, Fist & Ringold, were also in attendance.
- C) **Invocation- Jason Cowan - Faith Church, Glenpool**  
Councilor Buchanan gave the invocation.
- D) **Pledge of Allegiance - Joyce G. Calvert, Mayor**

**Vice Mayor Lund arrived at the meeting at 6:02 p.m., after the official roll call had been taken but prior to the swearing-in ceremony.**

After concluding the pledge of allegiance, Mayor Calvert turned over the meeting to Police Chief Jeremy Plane, Fire Chief Paul Newton and Judge Miles for the swearing in of two new firefighters and one new officer.

- E) **Swearing-In Ceremony – Jeremy Plane, Police Chief, Paul Newton, Fire Chief; George Miles, Municipal Judge**
  - 1) Swearing in ceremony for the following employees:
    - a. Police Officer — Jaxson Sanders
    - b. Firefighters — Dalton Armstrong & Braden Ashlock
- F) **Management Report**

City Manager David Tillotson did not present a formal report but recognized and formally introduced the City’s newly appointed Chief Operations Officer, David Agbetunsin. He also announced that City Planner Duy Nguyen would be departing to accept a position with the City of Dallas and extended best wishes for his future success.

**G) Mayor Report - Joyce G. Calvert, Mayor**

Mayor Calvert did not provide a formal report but noted her attendance at the Senate Dinner held in Downtown Tulsa last Thursday and her opportunity to visit with Senator Roger Thompson.

**H) Council Comments**

Councilor Lund reported that she attended the grand opening of a new local business, Modern Reign Boutique. She noted that the boutique is very spacious and modern and encouraged everyone to visit the new location.

**I) Public Comments**

There were no public comments.

**J) Consideration and appropriate action relating to a request for approval of the Consent Agenda.**

- 1) To approve the minutes from the December 1, 2025 meeting.
- 2) To approve the minutes from the January 5, 2026 meeting.
- 3) To approve the reimbursement award from JAG-LLE for FY25 in the amount of \$9,541 and to authorize the City Manager to sign all necessary documents related to this grant for police laptops.
- 4) To approve the application for the Keep Oklahoma Beautiful (KOB) Roadside Beautification Grant in the amount of \$5,594 to refresh landscaping along 141st Street right-of-way areas, and authorize the City Manager to sign all documents required for submittal of the application.
- 5) To approve the SAFE (Secure and Fair Enforcement) grant award of \$11,786.60 with no required match for five Dell laptops for the Police Department and authorize the City Manager to sign all grant related documents.

Moved by Chris Brobst, seconded by Jaci Triplett-Lund

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To approve the consent agenda.

CARRIED.

**K) Consideration and appropriate action relating to items removed from the Consent Agenda**

No items were removed from the consent agenda.

**L) Scheduled Business**

- 1) Discussion and possible action to approve, modify, or deny Ordinance No. 832 amending Title 11 of the Glenpool City Code of Ordinances (Zoning Regulations) to correct an error in the zoning regulations by amending Chapter 2: Rules and Definitions; Subchapter 2: Land Uses, Section 11-3-8 and Table 11-3-8: Residential Uses by Zoning District; and Section 11-3-9 and Table 11-3-9: Nonresidential Uses by Zoning District; and Table 11-3-9; repealing all conflicting ordinances and resolutions; providing for severability; and containing other provisions related thereto. The amendment will correct an error in the land use tables. Applicant: City of Glenpool.

A. Public Hearing on the proposed Zoning Text Amendment (GZA-314).

B. Discussion and possible action to approve, approve with conditions, deny, or amend the proposed Zoning Text Amendment (GZA-314).

Mayor Calvert opened the Public Hearing at 6:13 p.m.

Duy Nguyen, City Planner, gave his staff report to the Mayor and Council regarding the proposed Zoning Text Amendment (GZA-314).

Public Comments: There were no public comments.

Mayor Calvert closed the public hearing at 6:19 p.m.

Moved by Chris Brobst, seconded by Joyce Calvert

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To approve, Ordinance No. 832 amending Title 11 of the Glenpool City Code of Ordinances (Zoning Regulations) to correct an error in the zoning regulations by amending Chapter 2: Rules and Definitions; Subchapter 2: Land Uses, Section 11-3-8 and Table 11-3-8: Residential Uses by Zoning District; and Section 11-3-9 and Table 11-3-9: Nonresidential Uses by Zoning District; and Table 11-3-9; repealing all conflicting ordinances and resolutions; providing for severability; and containing other provisions related thereto. The amendment will correct an error in the land use tables.

- 2) Discussion and possible action to approve, modify, or deny Ordinance No. 833 amending Title 11 of the Glenpool City Code of Ordinances (Zoning Regulations) by amending Chapter 2: Rules and Definitions; Section 11-2-2 Definitions and Subchapter 2: Land Uses; 11-3-9 Nonresidential Uses by Zoning District; Table 11-3-9 Nonresidential Uses by Zoning District by adding use classifications and definitions for Medical Marijuana Commercial Grower, Medical Marijuana Processor, Medical Marijuana Dispensary, Medical Marijuana Research Facility, Medical Marijuana Testing Laboratory, Medical Marijuana Education Facility, Medical Marijuana Waste Disposal Facility; repealing all conflicting ordinances and resolutions; providing for severability; and containing other provisions related thereto. The amendment will correct an error in the land use tables. Applicant: City of Glenpool.

A. Public Hearing on the proposed Zoning Text Amendment (GZA-315).

B. Discussion and possible action to approve, approve with conditions, deny, or amend the proposed Zoning Text Amendment (GZA-315).

Mayor Calvert opened the Public Hearing at 6:21 p.m.

Gerald Gilbert, Development Services Director, gave his staff report to the Mayor and Council regarding the proposed Zoning Text Amendment (GZA-315).

Public Comments: There were no public comments.

Mayor Calvert closed the public hearing at 6:34 p.m.

Moved by Shayne Buchanan, seconded by Jaci Triplett-Lund

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To approve, Ordinance No. 833 amending Title 11 of the Glenpool City Code of Ordinances (Zoning Regulations) by amending Chapter 2: Rules and Definitions; Section 11-2-2 Definitions and Subchapter 2: Land Uses; 11-3-9 Nonresidential Uses by Zoning District; Table 11-3-9 Nonresidential Uses by Zoning District by adding use classifications and definitions for Medical Marijuana Commercial Grower, Medical Marijuana Processor, Medical Marijuana Dispensary, Medical Marijuana Research Facility, Medical Marijuana Testing Laboratory, Medical Marijuana Education Facility, Medical Marijuana Waste Disposal Facility; repealing all conflicting ordinances and resolutions; providing for severability; and containing other provisions related thereto. The amendment will correct an error in the land use tables.

CARRIED.

- 3) Discussion and possible action to direct staff to research and prepare an ordinance for consideration by the Council establishing notice and permitting requirements, including possible bonding, insurance, enforcement, and penalty provisions, for excavation within public or private easements and rights-of ways.

Moved by Chris Brobst, seconded by Joyce Calvert

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To direct staff to research and prepare a draft ordinance for consideration by the Council establishing notice and permitting requirements, including possible bonding, insurance, enforcement, and penalty provisions, for excavation within public or private easements and rights-of ways by the 2nd regular city council meeting in March 2026.

CARRIED.

- 4) Discussion and possible action to approve, modify or deny a grant application to the Oklahoma Tourism & Recreation Recreational Trails Program Grant in the amount of \$300,000 for the construction of trails and a parking lot for Morris Park West Frisbee and Nature Park Trails. The anticipated project cost is 564,188.83.

Moved by Joyce Calvert, seconded by Jaci Triplett-Lund

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To approve, a grant application to the Oklahoma Tourism & Recreation Recreational Trails Program Grant in the amount of \$300,000 for the construction of trails and a parking lot for Morris Park West Frisbee and Nature Park Trails. The anticipated project cost is 564,188.83.

CARRIED.

- 5) Discussion and possible action to approve, modify, or deny Resolution No. 2026001 authorizing submission of a grant application to the Oklahoma Department of Transportation (ODOT) under the Transportation Alternatives Program for FY2026 for the 146th Street Sidewalk Project between Elwood to Fern, and to authorize the Mayor to sign Resolution No. 2026001 in support of the application, which includes an estimated federal award of \$960,000.00, a local match of \$240,000.00, and a total project cost of \$1,200,000.00.

Moved by Jaci Triplett-Lund, seconded by Shayne Buchanan

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To approve, Resolution No. 2026001 authorizing submission of a grant application to the Oklahoma Department of Transportation (ODOT) under the Transportation Alternatives Program for FY2026 for the 146th Street Sidewalk Project between Elwood to Fern, and to authorize the Mayor to sign Resolution No. 2026001 in support of the application, which includes an estimated federal award of \$960,000.00, a local match of \$240,000.00, and a total project cost of \$1,200,000.00.

CARRIED.

- 6) Discussion and possible action to approve, modify, or deny Resolution No. 2026002 authorizing submission of a grant application to the Oklahoma Department of Transportation (ODOT) under the Transportation Alternatives Program for FY2026 for the north 141st Street Sidewalk Project from Highway 75 to South 26th West Avenue, and to authorize the Mayor to sign Resolution No. 2026002 in support of the application, which includes an estimated federal award of \$1,200,000.00, a local match of \$300,000.00, and a total project cost of \$1,500,000.00.

Moved by Chris Brobst, seconded by Tim Fox

<b>For</b>	<b>Against</b>
Tim Fox, Jaci Triplett-Lund, Joyce Calvert, Chris Brobst, Shayne Buchanan	None
5	0

<b>Abstained</b>	<b>Absent</b>
None	
0	

To approve, Resolution No. 2026002 authorizing submission of a grant application to the Oklahoma Department of Transportation (ODOT) under the Transportation Alternatives Program for FY2026 for the north 141st Street Sidewalk Project from Highway 75 to South 26th West Avenue, and to authorize the Mayor to sign Resolution No. 2026002 in support of the application, which includes an estimated federal award of \$1,200,000.00, a local match of \$300,000.00, and a total project cost of \$1,500,000.00.

CARRIED.

M) **Adjournment**

The meeting was adjourned at 7:03 p.m.

**To:** Mayor and Council  
**From:** David Tillotson, City Manager  
**Meeting Date:** February 2, 2026  
**Department/Office:** Administration  
**Item Name:** Tulsa County Letter of Support

**Summary:**

Tulsa County Commissioner Kelly Dunkerley has requested the City write a letter of support for their FEMA grant application. This application seeks to address flooding issues in the 101st and Garnett area by raising the roadway. The grant has been approved, but FEMA had not released funding for the project at the time Commissioner Dunkerley requested our assistance. Since then, I understand the grant funding has now received approval from Secretary Noem. I discussed the continued need for this letter of support with Commissioner Dunkerley after hearing of the funding decision, and he advised me that he would be appreciative if we could still provide the letter for the project. There is no cost to the City for this project.

**Recommended Action:**

To approve the letter of support for Tulsa County's FEMA grant proposal.

**Budget:**

**Attachments:**

1. Dunkerley Letter of Support

---

**Support Request -- Garnett (91st to 101st) & 101st St. Intersection -- FEMA Hazard Mitigation Grant -  
- DHS Secretary Kristi Noem**

---

**From** Kelly Dunkerley <kdunkerley@tulsacounty.org>

**Date** Wed 1/21/2026 9:54 AM

**To** Joyce Calvert <jcalvertward3@gmail.com>; David Tillotson <DTillotson@cityofglenpool.com>

**Cc** Darren Gantz <dgantz@tulsacounty.org>; Deborah Medley <dmedley@tulsacounty.org>

 3 attachments (825 KB)

FILE\_7567.pdf; MikeNealLettertoDelegation.pdf; MikeNealLettertoSecNoem.pdf;

### Memorandum

**To:** Glenpool Mayor Joyce Calvert  
Glenpool City Manager David Tillotson

**Re:** Support Request -- Garnett (91st to 101st) & 101st Street Intersection -- FEMA Hazard Mitigation Grant -- DHS Sec. Kristi Noem

Mayor Calvert & City Manager Tillotson – Thank you for your time and consideration regarding this important Tulsa County infrastructure project which is important for the South Tulsa Metro area, near or bordering Tulsa, Bixby & Broken Arrow.

This communication is sent to humbly request your collective and/or individual support with gaining final approval for an \$8+M federal grant to fund crucial road improvements to one mile of Garnett (91<sup>st</sup> to 101<sup>st</sup>) and the 101<sup>st</sup> Street intersection. This project will raise the elevation of the intersection 5 feet, to prevent future flooding of the roadway (hazard mitigation).

The last remaining approval needed is Department of Homeland Security Secretary Kristi Noem's approval of this reimbursable FEMA Hazard Mitigation grant. This critical infrastructure project is ready to go out for construction bids once the DHS Secretary gives approval with a signature. As a reference, please see the attached letter from Congressman Hern to Secretary Noem, dated August 13, 2025 and support letters from the Tulsa Regional Chamber of Commerce. In addition, Broken Arrow and Bixby City Councils have recently passed supporting resolutions and Tulsa Mayor Monroe Nichols has submitted a letter of support.

As four months have passed since Congressman Hern's letter, I respectfully request the Glenpool City Council pass a resolution requesting Secretary Noem give final approval for this grant – key phrase below:

- We respectfully request approval of Disaster 4575 – Project 13 – Tulsa County 101<sup>st</sup> Street & Garnett Infrastructure Protection, which is currently awaiting your review for Phase 2 FEMA Hazard Mitigation Grant Funding.

Please send the resolution to DHS Secretary Noem along with a signed, letter from Council requesting approval of the project. It would be appropriate to copy U.S. Senator Markwayne

Mullin and U.S. Representative Kevin Hern as they have previously made requests for approval to Secretary Noem.

Please note, this is a “reimbursable” grant. Tulsa County is required to make payments for this project and then apply for reimbursement from FEMA throughout the construction process.

Your time is greatly appreciated. Please let me know if you have any questions or need further information. Thank you again for your attention and assistance in this matter.



**Kelly Dunkerley**

*Tulsa County Commissioner District 3*

218 W. 6<sup>th</sup> St. Tulsa, Oklahoma 74119

(918) 596-5011 | [kdunkerley@tulsacounty.org](mailto:kdunkerley@tulsacounty.org)

***District 3 Newsletter Sign Up:***

<https://bit.ly/TulsaCoD3>

The information in this e-mail message (including any information contained in attachments hereto) is intended only for use of the addressee. This e-mail message may contain confidential or privileged information. If you receive this e-mail message unintentionally, please notify the sender promptly and then delete this message. E-mail transmission is not guaranteed to be secured or error free. The sender is in no way liable for any errors or omissions in the content of this e-mail message, which may arise as a result of e-mail transmission. E-mails, text messages, and other electronic communications made or received in connection with the conducting of public business, the expenditure of public funds, or the administration of public property are subject to the Oklahoma Open Records Act and the Records Management Act.



February 2, 2026

Secretary Noem,

On behalf of the City of Glenpool, I want to express the City's Council support for the Tulsa County 101<sup>st</sup> Street and Garnett Infrastructure Protection Project. While this project does not directly impact the City of Glenpool, we believe it is of vital importance for the Tulsa Metro, our governmental partners (both county and city), and the residents and businesses in the region. This corridor is a key transportation and economic artery for south Tulsa County.

Persistent flooding of the area covered by this grant project has created safety and reliability concerns for the motoring public. Funding for this project is critical to raise the elevation of the intersection by approximately five feet to address these chronic flooding issues, thereby reducing the risk of future roadway closures caused by severe weather. Strengthening infrastructure resilience and mitigating risks to the public is a key component of successful government, and this project is shovel-ready to move forward once funding is approved.

Thank you for your consideration of this project.

Respectfully,

Joyce G. Calvert  
Mayor

**To:** To the Honorable Mayor and Council  
**From:** Lea Ann Reed, Chief Administrative Officer  
**Meeting Date:** February 2, 2026  
**Department/Office:** Administration  
**Item Name:** 2026-2030 City of Glenpool Strategic Plan

**Summary:**

Over the past year, the City has undertaken a comprehensive strategic planning process to establish priorities and guide decision-making for the next five years. This effort included community engagement, staff and department head input, council workshops, data analysis, and alignment with the City’s long-term vision and operational capacity.

City Council previously reviewed, discussed, and approved the Strategic Plan priorities and corresponding action plans during a council meeting.

The document being presented today represents the finalized and formatted public-facing version of the Strategic Plan. It reflects Council’s approved priorities and action plans and incorporates design and narrative elements to enhance clarity and transparency.

This version will serve as the City’s primary strategic framework for 2026–2030. It will be published on the City website and shared through social media outlets, helping provide transparency and accountability to the public regarding City priorities and progress. City staff will utilize the Strategic Plan to align annual operating and capital budgets with these priorities, develop department-level objectives and work programs, evaluate proposed projects and initiatives for strategic alignment, and support long-range infrastructure planning and progress tracking.

This final document reflects City Council’s approved priorities and provides a clear, unified direction for staff and the community moving forward.

**Recommended Action:**

**Budget:**

**Attachments:**

1. 2026-2030 Strategic Plan



City Of  
**Glenpool**  
*Creating Opportunity*

# 2026-2030 STRATEGIC PLAN

*A roadmap for growth, connection, and community prosperity.*





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Always be *truthful* & *transparent*.

**OUR CORE** *Savor*  
the journey.  
Show that you *care*.  
Create *WOW* moments. **VALUES**  
Make learning a *habit*.

**OUR MISSION: DEVELOPING A CULTURE OF TRUST  
TO BETTER SERVE OUR COMMUNITY**

# Acknowledgements

Glenpool City Council & Leadership



**Joyce Calvert**  
Mayor, Ward 3



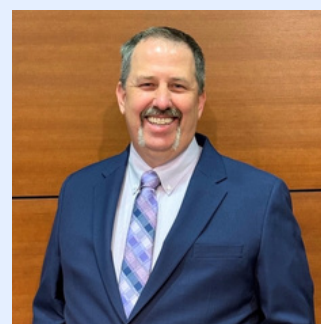
**Jacqueline Triplett-Lund**  
Vice-Mayor, Ward 4



**Tim Fox**  
Councilor, Ward 1



**Chris Brobst**  
Councilor, Ward 2



**Shayne Buchanan**  
Councilor, At-Large



**David Tillotson**  
City Manager



**Lea Ann Reed**  
Chief Administrative  
Officer



**David Agbetunsin**  
Chief Operations  
Officer

## Strategic Plan Core Team

**Josh Brannon**, Finance Director  
**Debbie Pengelly**, HR Director  
**Jeremy Plane**, Police Chief

**Gerald Gilbert**, Dev. Services Director  
**Jesse Hale**, Public Works Director  
**Paul Newton**, Fire Chief

Special thanks to **Joe Wuest**, Former Chief Operating Officer

# Letter from City Manager

Mayor, City Council members, and Glenpool residents:

It is with great enthusiasm that we announce the release of our newly crafted strategic plan, the first of its kind for our City. This strategic plan represents a culmination of dedicated efforts, extensive community involvement, and thoughtful collaboration among city staff, the City Council, and you – our valued residents.

Over the past year, we have sought input from the public through a series of engaging Council work sessions, as well as through online and paper surveys. Your voices and perspectives have been instrumental in shaping this plan. As part of this process, the City Council also participated in comprehensive tours of all city facilities and public infrastructure, with a particular focus on our beautiful park system, allowing us to better understand the needs and desires of our community.

Guided by this valuable input, the City Council has developed a 5-year strategic plan for the years 2026 to 2030. This plan sets forth our shared vision and priorities to enhance the quality of life for all residents. Our key focus areas include:

- 1. Streets & Infrastructure:** Ensuring our roads, water and sewer infrastructure, and public spaces are safe, accessible, and well-maintained to promote connectivity, safety, and operational efficiency throughout our city.
- 2. Culture & Entertainment:** Fostering a vibrant community that celebrates arts, culture, and recreational opportunities for all, enriching the lives of our residents.
- 3. Economic Development:** Attracting a vibrant mix of new housing that encourages balanced growth and encouraging new business growth while supporting existing businesses to create a thriving local economy that benefits every resident and community member.
- 4. Public Safety:** Committing to the safety and well-being of our citizens through effective law enforcement, emergency services, and transportation safety, ensuring a secure environment for families and businesses alike.

This strategic plan will serve as the guiding vision for our city staff and the Council as we set budgetary priorities for capital projects, city-wide initiatives, and development opportunities in the years to come. Together, we will continue the pattern of impactful growth that is rooted in our desire to be a thriving and vibrant metro city with a small-town atmosphere and tradition.

We invite you to review the strategic plan, share your thoughts, and continue your engagement with us as we embark on this exciting journey of growth and transformation. Thank you for your continued support and commitment to making Glenpool a beautiful community.

Sincerely,



**David Tillotson**  
City Manager



BLACKGOLD PARK SPLASH PAD

## Introduction

The City of Glenpool is a full-service municipality dedicated to providing high quality services, strengthening community connections, and planning for sustainable growth. With a population of just under 15,000 residents and a strong base of local and regional businesses, Glenpool continues to grow as a key destination along the U.S. Highway 75 corridor in northeast Oklahoma.

Since its incorporation in 1908, Glenpool has carried forward a legacy that began with the discovery of the Glenn Pool Oil Field, an event that transformed Oklahoma's economy and shaped the city's identity as a place of opportunity and innovation. Today, Glenpool blends that proud history with a forward focused vision that emphasizes safety, livability, and long-term prosperity.

Residents and visitors alike enjoy a vibrant mix of community amenities from quality schools and accessible healthcare to family friendly parks, local events, and expanding recreation and entertainment opportunities. Glenpool's location offers the convenience of nearby Tulsa while preserving the closeknit spirit that defines small-town Oklahoma hospitality.

This Strategic Plan represents the next step in Glenpool's growth story. It serves as a guide for decision making and resource allocation, aligning city services with community values and long-term goals. Developed through collaboration among City Council, staff, and residents, the plan focuses on four major priorities—streets and infrastructure, culture and entertainment, economic development, and public safety.

By strengthening relationships with Glenpool Public Schools, Glenpool Chamber and local businesses, as well as our state, county, and tribal partners, Glenpool continues to build a community that honors its heritage while preparing for the opportunities ahead.

# Strategic Plan Overview

Developing and executing a strategic plan for the City of Glenpool is essential in delivering our mission, in alignment with our values, for the community at large. This plan reflects the unique perspectives and contributions of our elected officials, city staff, citizens, and business owners.

The purpose of this strategic plan is to:

1. Communicate the City's priorities and long-term vision for the coming years
2. Guide both short and long-term efforts to achieve the City's goals
3. Set the direction for the annual budget

After conducting a community survey, gathering and reviewing survey data, and completing an assessment of Glenpool's strengths, weaknesses, opportunities, and threats, the City Council determined strategic priorities for the City. Then, City staff crafted the necessary action plans to address those priorities over the next five years.

The four strategic priorities and key objectives identified for the City are:

1. Streets & Infrastructure – improving street and sewer infrastructure
2. Culture & Entertainment – increasing shopping, dining, and recreation opportunities
3. Economic Development – encouraging economic and housing growth
4. Public Safety – enhancing public safety through growth, funding, and transportation safety



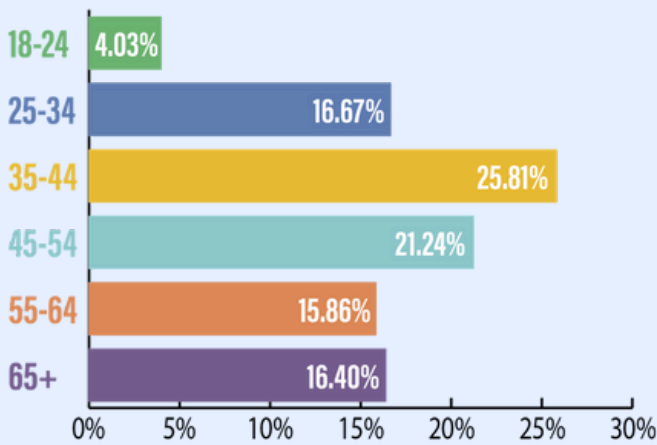
CITY HALL & CONFERENCE CENTER

# Community Survey Engagement

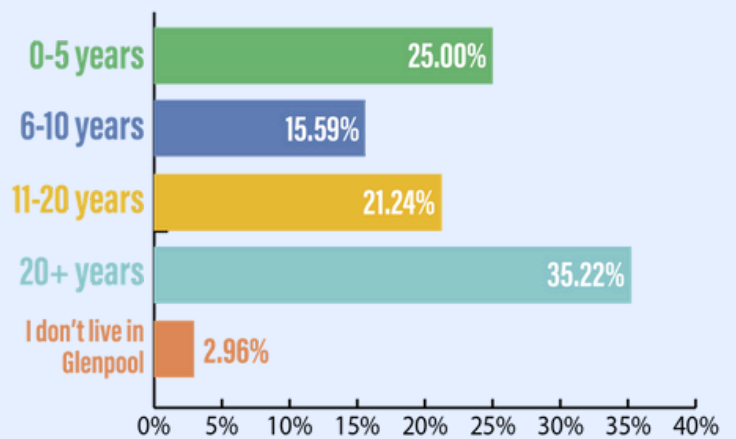
To ensure the 2026–2030 Strategic Plan reflects the needs and priorities of the entire community, the City of Glenpool conducted a comprehensive community survey to gather resident and business input. The resulting data provides valuable insight into who participated, how residents live and work, and how long they have been part of the community.

Survey responses represented a broad range of age groups, demonstrating strong participation from younger adults, families, and longtime residents alike. This diverse age representation helped ensure the Strategic Plan considers generational needs, from infrastructure and public safety to recreation, housing, and economic opportunity.

What is your age range?

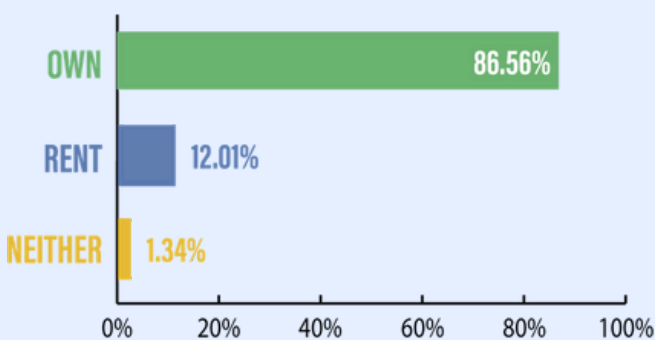


How long have you lived in Glenpool?

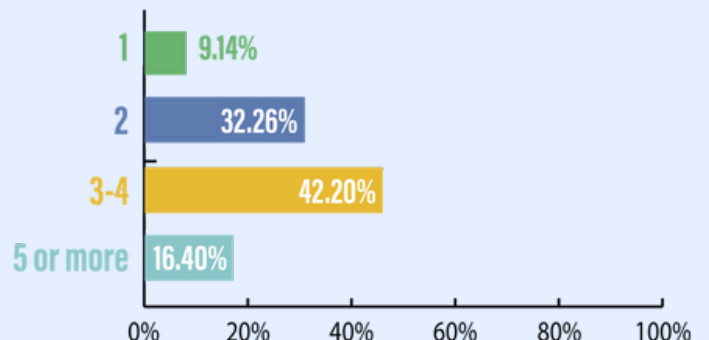


Length-of-residency data demonstrated participation from both newer residents and longstanding community members. This balance of perspectives helped the City identify opportunities for growth while respecting Glenpool’s established character and sense of place.

Do you rent or own the place where you live?



How many people currently live in your household?

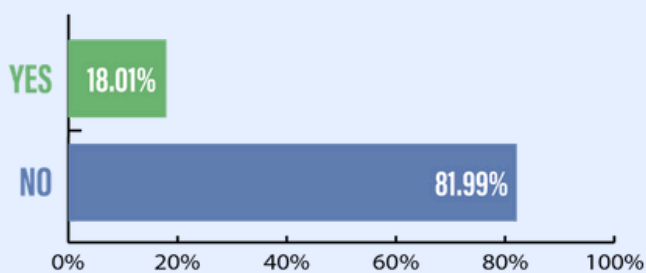


Housing related data showed a mix of homeowners and renters among respondents. Understanding homeownership trends allows the City to better plan for neighborhood investment, infrastructure improvements, and housing policies that support stability, affordability, and growth across all housing types.

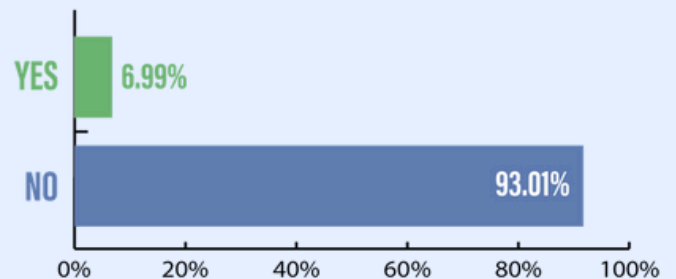
Household size data provided additional context on how many people live in Glenpool homes. This information supports planning efforts related to public services, park amenities, recreational programming, and future housing development, ensuring services align with the needs of households of varying sizes.

Employment data revealed how many respondents work within Glenpool versus commuting elsewhere. This information is important in understanding local workforce patterns and directly informed economic development strategies focused on attracting new employers, supporting existing businesses, and encouraging job opportunities that allow residents to both live and work in the community.

**Do you work at a business in Glenpool?**



**Do you own a business in Glenpool?**

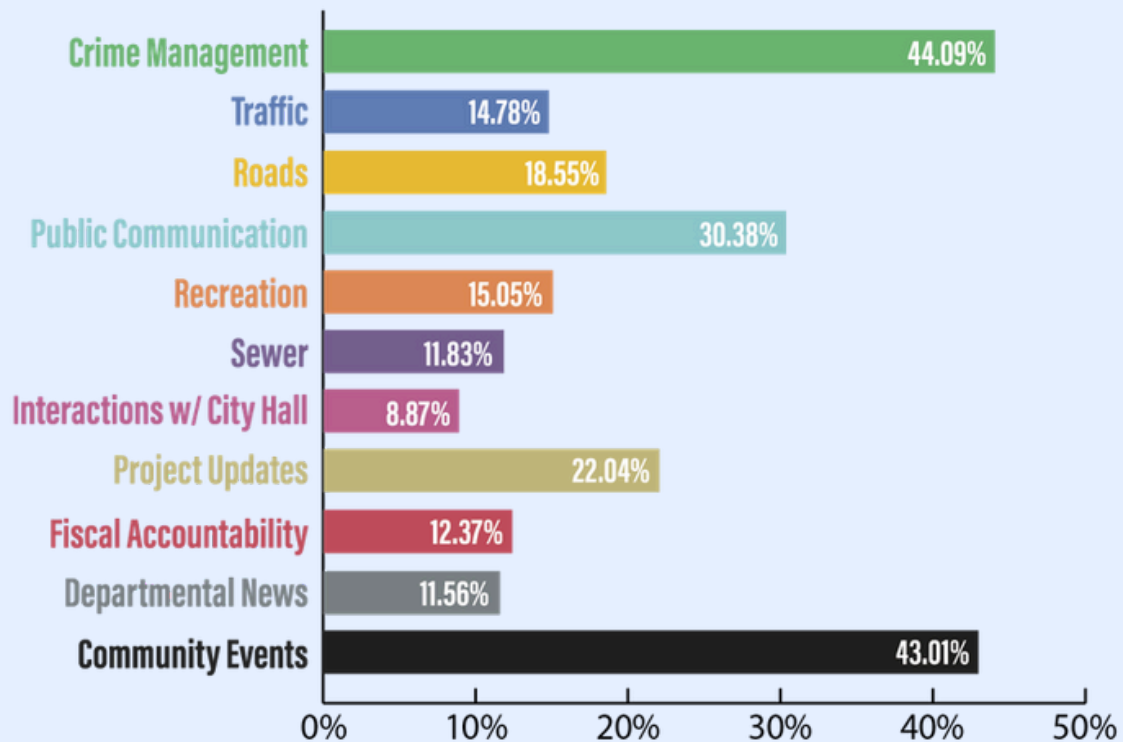


The survey also captured whether respondents own a business in Glenpool. Input from local business owners played a key role in shaping economic development priorities, highlighting the importance of business support, regulatory clarity, and strategies that encourage both business retention and expansion.

Together, these demographic and community profile insights provided a strong foundation for the Strategic Plan. By understanding who participated and how residents live, work, and engage with the city, Glenpool is better positioned to align strategic priorities with real community needs and expectations.

As part of the Strategic Plan development process, residents were asked to identify areas they believe the City of Glenpool performs well in, as well as areas they consider to be weaknesses. Respondents were allowed to select up to three options in each category. The results provide important insight into community perceptions and help guide both short and long-term strategic priorities.

**Based on the list below, what areas of focus would you consider the City of Glenpool to do well in? Select up to three.**



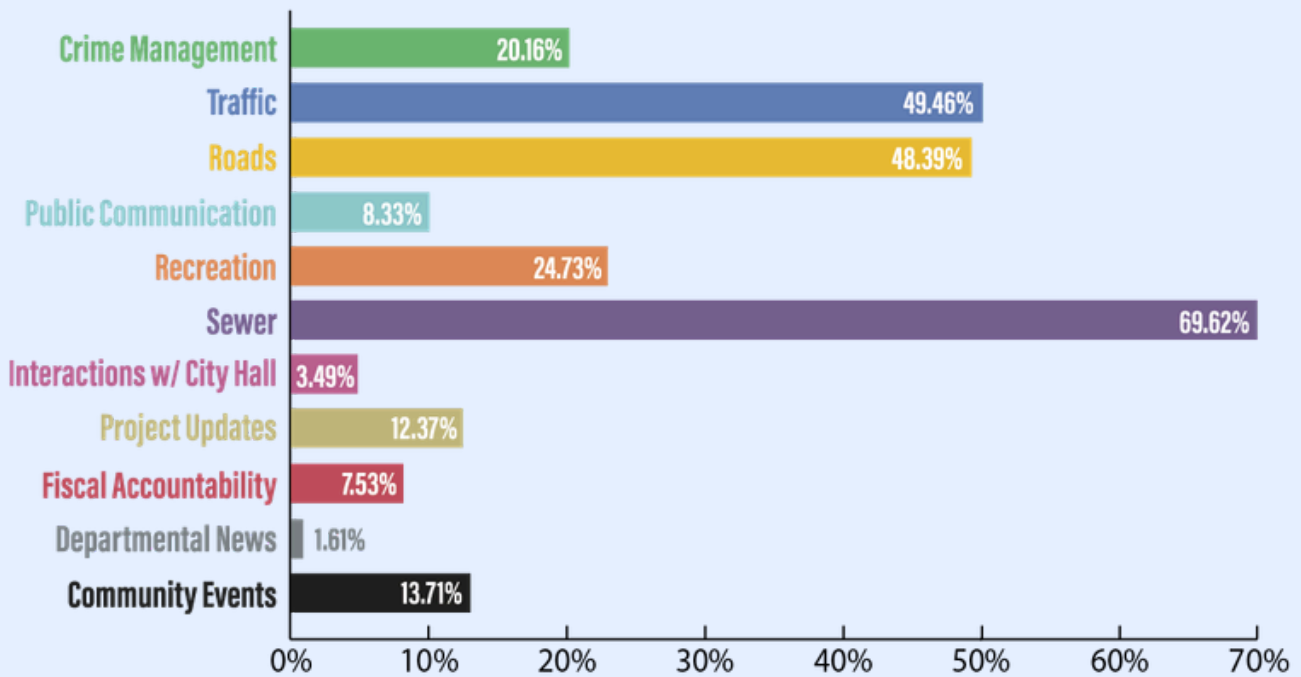
Survey results indicate that residents overwhelmingly recognize Crime Management as one of the City’s strongest areas, with the highest percentage of respondents identifying it as a key strength. This reflects strong confidence in the City’s police and public safety services and affirms the continued investment in staffing, training, and community policing efforts.

Community Events also ranked among the top strengths. This response highlights the City’s success in creating opportunities for community connection, civic pride, and engagement through festivals, programs, and public gatherings. These events contribute significantly to Glenpool’s quality of life and sense of community.

Public Communication was the third most frequently identified strength. Residents indicated appreciation for how the City shares information, provides updates, and communicates with the public. This feedback reinforces the importance of transparency, timely updates, and ongoing efforts to keep residents informed through multiple communication channels.

While residents acknowledged several areas of success, the survey also identified clear priorities for improvement. Sewer infrastructure was identified as the most significant perceived weakness. This response aligns with existing infrastructure challenges and reinforces the need for long-term utility planning, system upgrades, and continued investment to support both existing neighborhoods and future growth.

**Based on the list below, what areas of focus would you consider as weaknesses for the City of Glenpool? Select up to three.**



Traffic ranked as the second most cited weakness. Concerns related to congestion, traffic flow, and transportation safety indicate a need for improved planning, coordination with regional partners, and long-range transportation solutions.

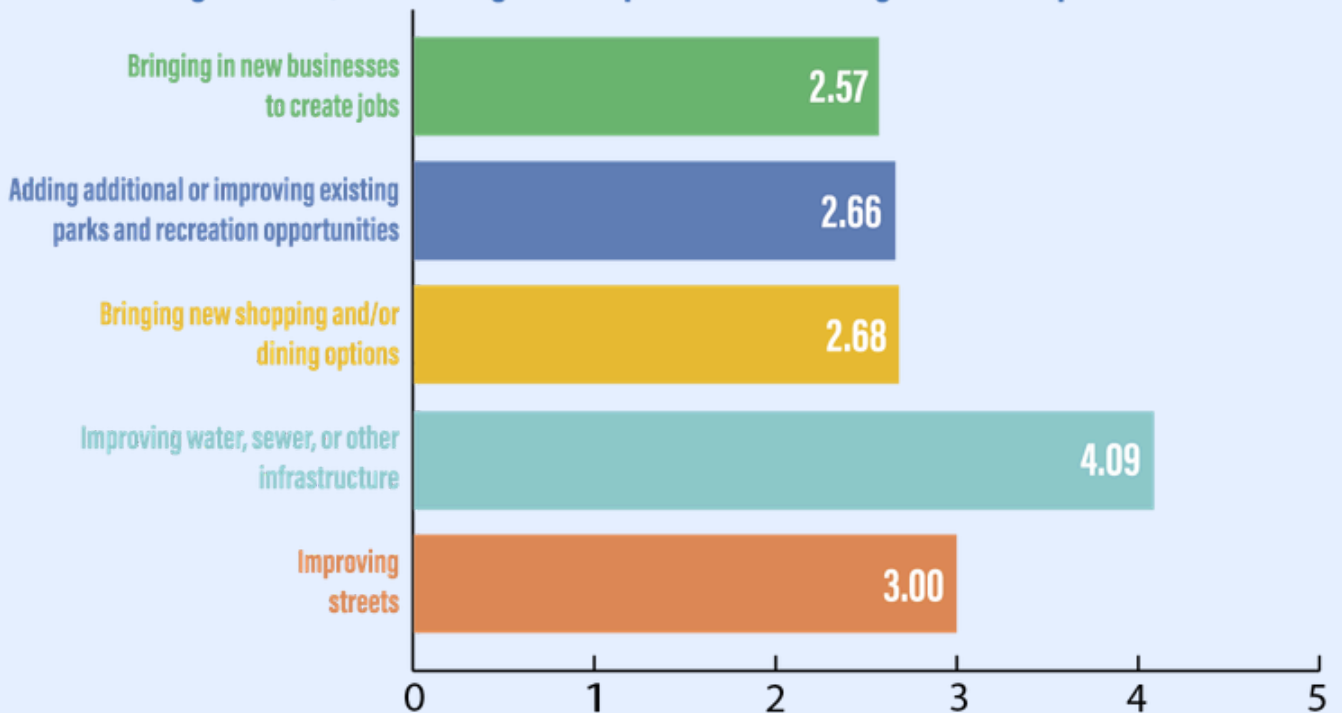
Road conditions were the third most frequently identified weakness. This feedback underscores the importance of street maintenance, rehabilitation, and expansion, as well as the development of comprehensive asset management and capital improvement strategies.

It is notable that areas such as public communication, interactions with City Hall, fiscal accountability, and departmental news ranked low as weaknesses. This suggests that while infrastructure challenges are top-of-mind for residents, confidence remains strong in the City’s governance, communication practices, and fiscal management.

As part of the Strategic Plan development process, residents were asked a series of questions to better understand how they prioritize community improvements, what types of development they would like to see in Glenpool, and which quality-of-life investments matter most to them. Together, these responses provide valuable guidance for shaping future policy decisions, capital investments, and long-term planning efforts.

When asked to rank key community improvements from most to least important, residents identified bringing in new businesses to create jobs as the top priority. This response reflects a strong desire for economic growth that expands employment opportunities, strengthens the local economy, and allows residents to live and work within the community.

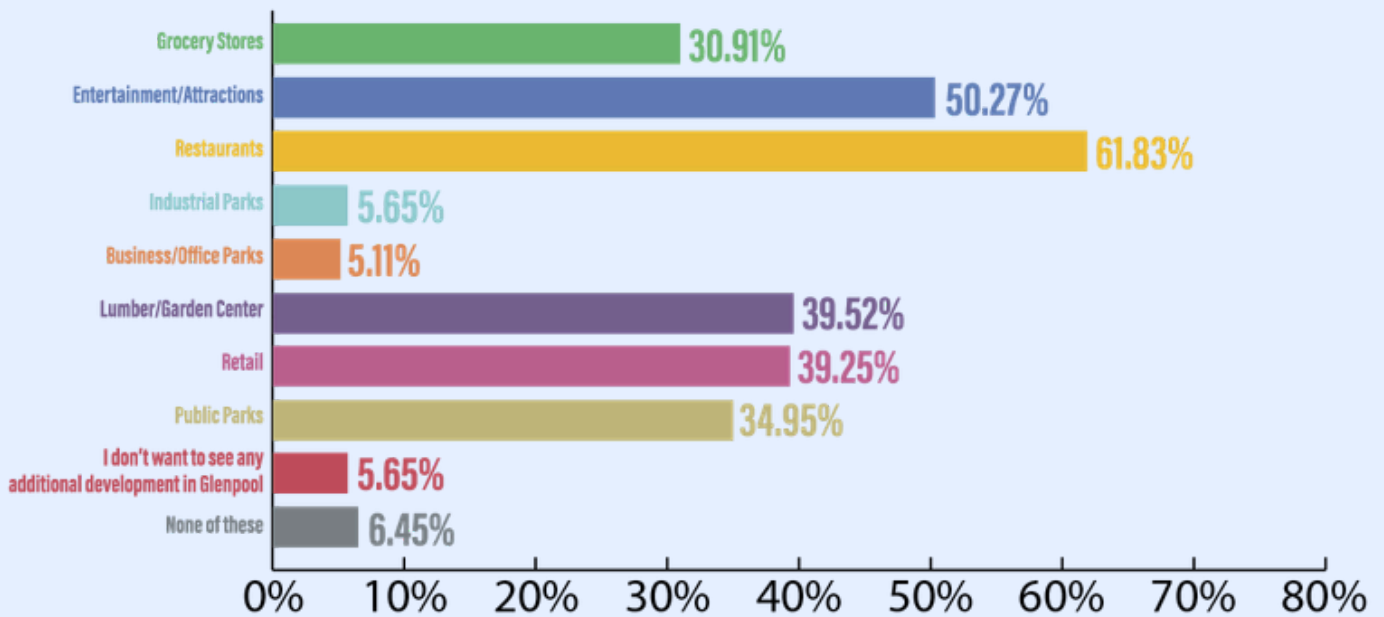
**Please rank these community improvements from most to least important.  
Use each ranking one time, with 1 being most important and 5 being the least important.**



Closely following economic growth were parks and recreation improvements and new shopping and dining options. These rankings highlight the importance residents place on quality-of-life amenities that support family-friendly living, recreation, and local entertainment, while also reducing the need to travel outside the community for everyday activities.

Improving streets ranked slightly lower, while improving water, sewer, and other infrastructure ranked lowest when residents were required to assign a forced ranking. While this result suggests visible amenities and economic opportunity are top of mind, infrastructure remains a foundational priority when considered alongside other survey questions that identified streets, traffic, and sewer systems as key weaknesses. This reinforces the need for a balanced approach that addresses both community desires and essential system needs.

**Which, if any, of these types of new commercial developments would you like to see in Glenpool?**

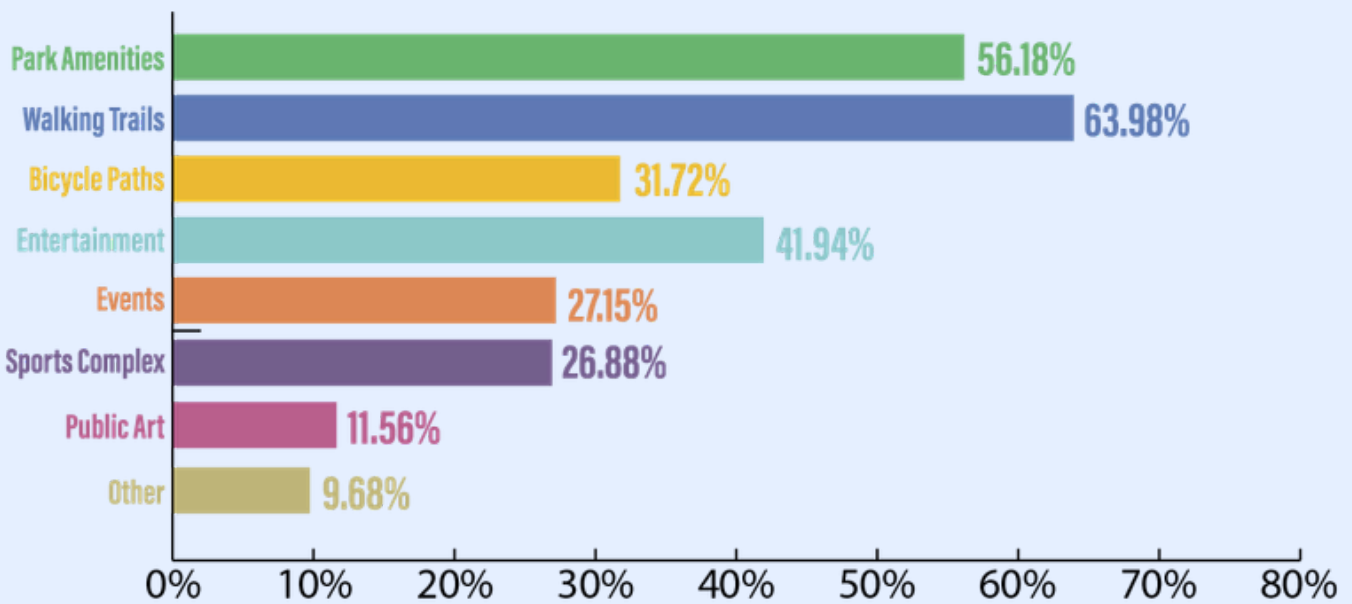


Residents expressed clear preferences for the types of commercial development they would like to see in Glenpool. Restaurants ranked highest, followed by entertainment and attractions, indicating strong interest in expanded dining and entertainment options that enhance local experiences and community vitality.

Additional interest was shown in retail, lumber or garden centers, public parks, and grocery stores, signaling support for practical, everyday services alongside entertainment focused development. Comparatively fewer respondents expressed interest in industrial or office park development, suggesting a stronger preference for development that is directly accessible and beneficial to residents' daily lives.

Importantly, only a small percentage of respondents indicated they do not want to see additional development, demonstrating broad community support for continued growth when it aligns with Glenpool's character and needs.

## What types of quality-of-life projects would you like to see City efforts focus on?



When asked where City efforts should focus to enhance quality of life, residents most frequently identified walking trails and park amenities. These results emphasize the importance of outdoor spaces, connectivity, and recreational opportunities that promote health, wellness, and community interaction.

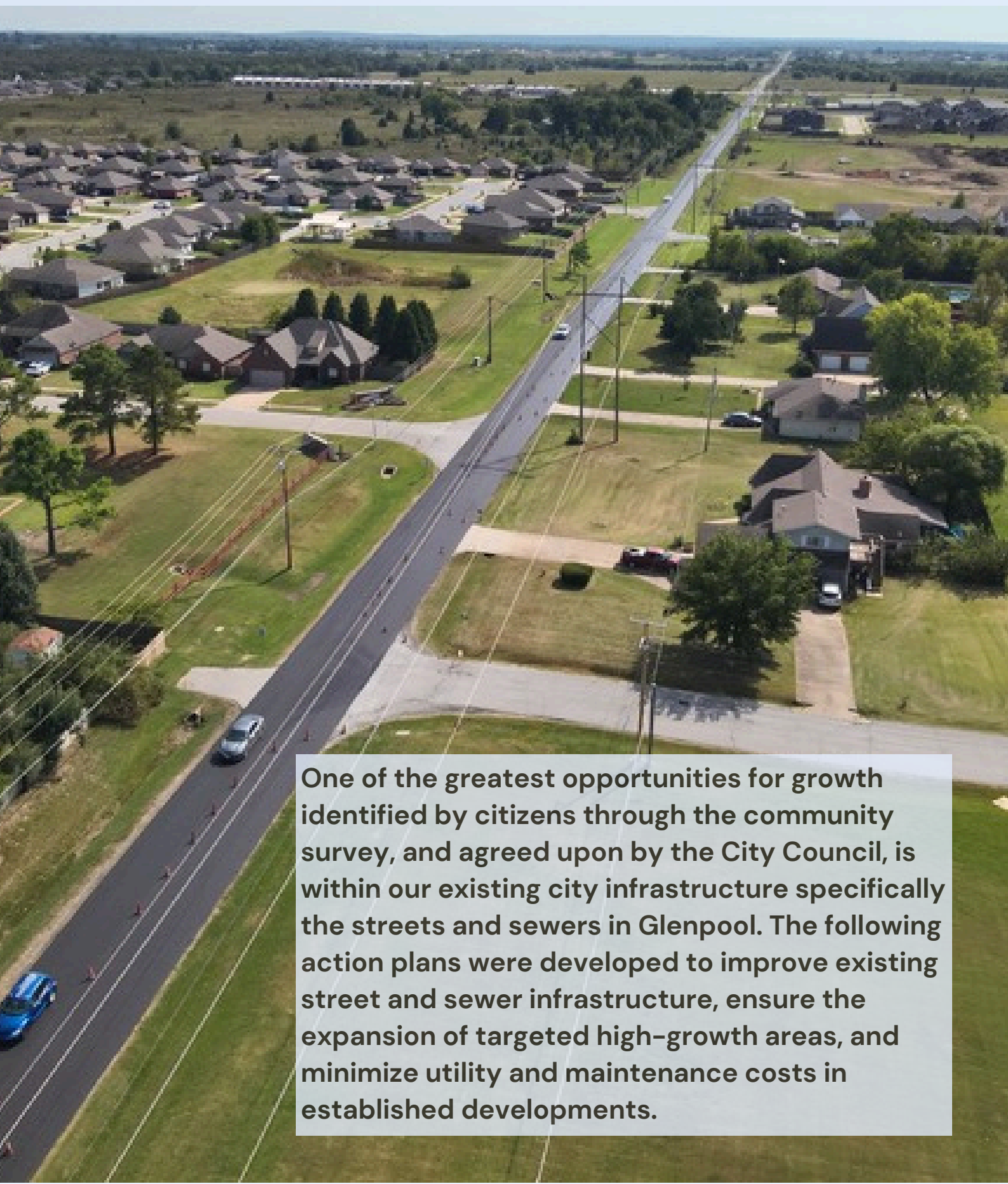
Entertainment also ranked highly, reinforcing the desire for amenities that support social engagement and family friendly activities. Moderate interest was shown in bicycle paths, events, and sports complexes, reflecting support for a diverse mix of recreational and cultural offerings. Public art and other specialty projects received lower levels of support, indicating residents prioritize functional and accessible amenities over aesthetic enhancements.

### Survey Synopsis

The community survey results provided a clear, data driven foundation for the City of Glenpool's 2026–2030 Strategic Plan. Across all questions, resident feedback revealed consistent themes that guided the identification of priorities, the development of action plans, and the alignment of long-term goals.

Together, the survey results confirm that Glenpool residents seek thoughtful, sustainable progress that preserves community character while embracing opportunity. The Strategic Plan reflects this input by aligning policy decisions, capital investments, and operational priorities with community expectations. Through ongoing evaluation, transparency, and collaboration, the City of Glenpool is positioned to turn resident feedback into meaningful action and measurable outcomes.

# Streets & Infrastructure



**One of the greatest opportunities for growth identified by citizens through the community survey, and agreed upon by the City Council, is within our existing city infrastructure specifically the streets and sewers in Glenpool. The following action plans were developed to improve existing street and sewer infrastructure, ensure the expansion of targeted high-growth areas, and minimize utility and maintenance costs in established developments.**

## Action Plans

- a. Create and implement a Capital Improvement Plan (CIP) to expand and revitalize city-owned infrastructure
- b. Enhance the City's asset management program to ensure proper planning of preventative maintenance, repairs, and replacement of major capital assets (i.e. roads, water, and sewer assets)
- c. Design, construct, and operate a new wastewater treatment plant to promote continued controlled residential and commercial development growth
- d. Implement long-range strategies to increase the capacity and efficiency of water, sewer, and stormwater infrastructure
- e. Improve the water, sewer, and other infrastructure identified as important in the community survey
- f. Craft a long-range utility pricing model that allows for sustainable and predictable growth of City-owned utilities
- g. Create a comprehensive street inventory program to facilitate ongoing maintenance, improvement, and expansion of street and right-of-way infrastructure
- h. Invest in and maintain utility infrastructure and services while ensuring predictable and sustainable utility rates
- i. Craft community-wide transportation plans to increase equitable access to biking, walking, and other alternative transportation opportunities
- j. Develop funding alternative strategies for system expansion and improvements
- k. Address sidewalks, bike paths, trails, parks, and recreation facilities' infrastructure and amenity replacement, maintenance, and expansion
- l. Assess public utilities to determine operational capabilities and constraints for future residential development, focusing on realistic implementation plans and funding opportunities through public-private partnerships to invest in utility infrastructure growth and maintenance



# Culture & Entertainment



Culture and entertainment, whether through commercial or recreational development, are essential to the successful long-term growth and expansion plans for the City of Glenpool. Citizens and the City Council identified this as another opportunity for improvement. The following action plans were developed to make Glenpool more desirable to potential developers, improve recreation options, and prioritize new entertainment development.

RED, WHITE & BOOM BASH  
KIDS FUN ZONE



## Action Plans

- a. Work collaboratively with the community stakeholders to develop waste improvement plans for City owned parks and underutilized buildings
- b. Enhance the quality of life and sense of belonging within our neighborhoods by connecting City services to our neighbors and fostering community through targeted engagement, group recreation, and civic pride
- c. Pursue opportunities to develop entertainment and sports districts with community and private sector input
- d. Encourage the incorporation of green spaces within a new residential development using neighborhood parks and amenities, and creatively using walkability and stormwater detention requirements



# Economic Development



To improve city infrastructure and capitalize on new recreation and entertainment opportunities, it's necessary to further Glenpool's development as a community through housing and employment opportunities. The following action plans were developed to accommodate housing growth and stimulate economic growth.

## Action Plans

- a. Increase housing supply while ensuring opportunities for residents to benefit from diverse housing options
- b. Strengthen existing local businesses by engaging in business growth through increased City outreach
- c. Work with state and regional partners to grow diverse employment opportunities to bring new businesses to the Glenpool community
- d. Enhance community brand and image as a prime location for future business investment
- e. Transform regulations, revise procedures, and ensure new development advances are adopted and incorporated to increase clarity and predictability in community/private development
- f. Improve business attraction programs that target new primary and secondary jobs and retail sales
- e. Seek to develop a downtown business district that addresses opportunities for local and regional businesses to locate and thrive within the community while focusing on walkability, formal and informal public gathering spaces, and connection to public amenities. The addition of this district would provide countless opportunities for growth in the city, through jobs, revenue, and entertainment

# Public Safety

To capitalize on growth without damaging the safety of our community, it's necessary to continue focusing on ongoing opportunities to enhance public safety. The following action plans were developed to enhance public safety through growth opportunities, funding alternatives, and transportation safety.

## Action Plans

- a. Address public safety growth opportunities to maintain a safe community and increase neighborhood law enforcement and firefighting capabilities
- b. Improve safety across all modes of transportation to achieve a system with no fatalities or serious injuries



# Progress Tracking

The City of Glenpool’s 2026–2030 Strategic Plan serves as a roadmap for intentional growth, responsible investment, and continued enhancement of quality of life for our residents. Developed through community engagement, data analysis, and collaboration between City Council, staff, residents, and local businesses, this plan establishes clear priorities and actionable steps to guide decision-making over the next five years.

The Strategic Plan focuses on four key priority areas: Streets & Infrastructure, Culture & Entertainment, Economic Development, and Public Safety. Together, these priorities align with the City’s mission and core values and are designed to support sustainable growth, strengthen community connections, and ensure Glenpool remains a safe, vibrant, and desirable place to live, work, and do business.

To ensure accountability and continued progress, the City Council will review the Strategic Plan annually to evaluate progress toward established objectives, confirm priorities remain aligned with community needs, and make any necessary adjustments when planning for the upcoming year. This annual review will also help guide budgetary discussions and policy decisions to keep the City on track toward its long-term vision.

Beginning in the FY 2026–2027 budget year, the City will implement a public-facing tracking spreadsheet on the City’s website to monitor progress on strategic objectives. This tool will provide transparency, allow residents to follow progress in real time, and reinforce the City’s commitment to accountability and continuous improvement. Through ongoing evaluation, collaboration, and transparency, the City of Glenpool remains committed to turning this strategic vision into measurable results today and into the future.





**To:** Honorable Mayor and City Council

**From:** Josh Brannon, Finance Director

**Meeting Date:** February 2, 2026

**Department/Office:** Finance

**Item Name:** Acceptance of the Audited FY 2024-2025 Financial Statements

**Summary:**

State statute requires an audit of the financial statements and activities of the City be conducted annually and submitted to the Oklahoma State Auditor and Inspector. Hinkle & Company PC was engaged by the City to conduct the audit of Fiscal Year 2024-2025. The audit is complete, and no material weaknesses or findings were identified.

Mr. Kirk Vanderslice, CPA, from Hinkle & Company PC will present the audit findings at the City Council Regular Meeting on February 2, 2026.

**Recommended Action:**

Staff recommends a motion to acknowledge the receipt of the FY 2024-2025 Annual Financial Statements and Independent Auditors' Reports.

**Budget:**

**Attachments:**

1. FY 2024-2025 Annual Financial Statement & Independent Auditors' Reports
2. Management Representation Letter (Signed) 01-14-26

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City Of  
**Glenpool**  
*Creating Opportunity*



**ANNUAL FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORTS**

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025**

**THE CITY OF GLENPOOL,  
OKLAHOMA**

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

**AS OF AND FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025**

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended June 30, 2025**

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

## Independent Auditor's Report

Honorable Mayor and  
Members of the City Council  
City of Glenpool, Oklahoma  
Glenpool, Oklahoma

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Glenpool, Oklahoma (the City), as of and for the year ended June 30, 2025 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 accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City, as of June 30, 2025, 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 (GAAS) 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.

#### ***Emphasis of Matter***

As described in Note 7 to the financial statements, the fiscal year 2025 beginning net position has been restated to reflect the implementation of GASB 101. Our opinion is not modified with respect to this matter.

#### ***Responsibilities of Management for the Financial Statements***

The City's 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 GAAS 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 GAAS, 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 other benefit plan analysis 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 combining nonmajor fund financial statements and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements 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 January 14, 2026, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Glenpool, Oklahoma's internal control over financial reporting and compliance.

*Hick & Company, PC*

Tulsa, Oklahoma  
January 14, 2026



**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended June 30, 2025**

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**CITY OF GLENPOOL, OKLAHOMA  
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As of and for the Year Ended June 30, 2025**

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**MANAGEMENT DISCUSSION AND ANALYSIS**

Our discussion and analysis of the City of Glenpool's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the City's financial statements, which follow.

### ***FINANCIAL HIGHLIGHTS***

- For the fiscal year ended June 30, 2025, the City's total net position increased \$11,708,022 or 28.1% from the prior year.
- During the year, the City's expenses for governmental activities were \$16,633,688 and were funded by program revenues of \$2,323,669 and further funded with taxes and other general revenues that totaled \$17,893,289 excluding net transfers.
- In the City's business-type activities, such as utilities, total program revenues exceeded expenses by \$7,704,806. The largest portion of these revenues are related to capital contributions.
- At June 30, 2025, the General Fund reported an unassigned fund balance of \$9,977,047, which is an increase of 2.03% from the prior year unassigned fund balance.
- For budgetary reporting purposes, the General Fund reported total resources (inflows) over estimates by \$403,310 or 2.5%, while expenditures (outflows) were under the final appropriations by \$1,479,404 or 6.9%.

### **Overview of the Financial Statements**

The financial statements presented herein include all the activities of the City of Glenpool (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 government-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) and deferred outflows as well as all liabilities (including long-term debt) and deferred inflows.

### **About the City**

The City is organized under the statutes of the State of Oklahoma. The City operates under a Council-Manager form of government and is governed by council members. The five members elect the mayor from their own body. The City provides the following services as authorized by the State: general government, code and planning, public safety (fire, police, animal control and court), streets and parks, community development, and economic development for the geographical area organized as the City.

### ***The City's Financial Reporting Entity***

This annual report includes all activities for which the City of Glenpool City Council is fiscally responsible. These activities, defined as the City's financial reporting entity, are operated within separate legal entities that make up the primary government.

The City's financial reporting entity includes the primary government (City of Glenpool) and the blended component units as follows:

- The City of Glenpool - that operates the public safety; streets and roads; culture recreation; public improvements; planning and zoning; and general administrative services.
- The Glenpool Utility Services Authority (GUSA) - that operates the water, sewer and sanitation services of the City.
- The Glenpool Industrial Authority - that operates the industrial development services of the City.

### **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 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)

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 - provides useful analysis that facilitates a better understanding of the City's financial condition and changes therein.
- Footnotes - elaborates on the City's accounting principles used in the preparation of the financial statements and further explain financial statement elements.
- Supplemental Information - provides additional information about specified elements of the financial statements, such as budgetary comparison 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 the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in it from the prior year. You can think of the City's net position - the difference between assets, deferred outflows, liabilities and deferred inflows - as one way to measure the City's financial condition. Over time, increases or decreases in the City's net position is one indicator of whether its financial health is improving, deteriorating, or remaining steady. However, you must consider other nonfinancial factors, such as changes in the City's property tax base, the condition of the City's roads, and the quality of services to assess the overall health of the City.

As mentioned above, 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, and parks. Sales taxes, franchise fees, and fines finance most of these activities.
- Business-type activities - The City charges a fee to customers to cover the cost of certain services it provides. The city's water, sewer and sanitation services are reported here, along with industrial development activity.

## **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 by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting 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 how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual 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 government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-Wide financial statements are explained in a reconciliation following each Governmental Fund financial statement.

*Proprietary funds* - When the City charges customers for the services it provides - whether to outside customers or to other units of the City - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position. In fact, the City's enterprise funds are essentially the same as the business-type activities we report in the government-wide statements but provide more details and additional information, such as cash flows.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**The City as a Whole**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the year ended June 30, 2025, net position was as follows:

NET POSITION (In Thousands)									
	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2025	(Restated) 2024		2025	(Restated) 2024		2025	(Restated) 2024	
Current assets	\$ 25,327	\$ 23,553	8%	\$ 9,472	\$ 8,976	6%	\$ 34,799	\$ 32,529	7%
Capital assets, net	18,653	17,245	8%	48,626	39,323	24%	67,279	56,568	19%
<b>Total assets</b>	<b>43,980</b>	<b>40,798</b>	<b>8%</b>	<b>58,098</b>	<b>48,299</b>	<b>20%</b>	<b>102,078</b>	<b>89,097</b>	<b>15%</b>
Deferred outflows	3,891	3,255	20%	1,367	1,437	-5%	5,258	4,692	12%
Current liabilities	5,054	3,885	30%	2,515	2,359	7%	7,569	6,244	21%
Non-current liabilities	12,030	9,996	20%	33,151	34,664	-4%	45,181	44,660	1%
<b>Total liabilities</b>	<b>17,084</b>	<b>13,881</b>	<b>23%</b>	<b>35,666</b>	<b>37,023</b>	<b>-4%</b>	<b>52,750</b>	<b>50,904</b>	<b>4%</b>
Deferred inflows	1,096	1,104	-1%	99	98	1%	1,195	1,202	-1%
Net position									
Net investment in capital assets	16,532	15,393	7%	19,472	8,586	127%	36,004	23,979	50%
Restricted	8,041	5,398	49%	1,054	988	7%	9,095	6,386	42%
Unrestricted	5,118	8,277	-38%	3,174	3,041	4%	8,292	11,318	-27%
<b>Total net position</b>	<b>\$ 29,691</b>	<b>\$ 29,068</b>	<b>2%</b>	<b>\$ 23,700</b>	<b>\$ 12,615</b>	<b>88%</b>	<b>\$ 53,391</b>	<b>\$ 41,683</b>	<b>28%</b>

The above numbers reflect an increase in total net position of 2% for governmental activities and an increase of 88% for business-type activities. Overall, the net position for both governmental and business-type activities increased 28% over last fiscal year.

Governmental activities restricted net position increased by 49% due mainly to an increase in capital projects the City has been contractually obligated to, including but not limited to CARES spending and the City's match for various ODOT street projects. Current liabilities also increased by 30% due to new notes payable for police vehicles and fire truck refurbishing.

Business-type activities net investment in capital assets increased by 127% due mainly to an increase in construction in progress related to the wastewater treatment plant of approximately \$10.1 million. This is also the primary cause of the 24% increase in capital assets, net of depreciation.

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For the year ended June 30, 2025, net position of the primary government changed as follows:

<b>CHANGES IN NET POSITION (In Thousands)</b>									
	<b>Governmental</b>		<b>% Inc. (Dec.)</b>	<b>Business-Type</b>		<b>% Inc. (Dec.)</b>	<b>Total</b>		<b>% Inc. (Dec.)</b>
	<b>Activities</b>			<b>Activities</b>			<b>(Restated)</b>		
	<u>2025</u>	<u>2024</u>		<u>2025</u>	<u>2024</u>		<u>2025</u>	<u>2024</u>	
<b>Revenues</b>									
Charges for service	\$ 898	\$ 842	7%	\$ 6,117	\$ 5,999	2%	\$ 7,015	\$ 6,841	3%
Operating grants and contributions	1,410	1,014	39%	274	248	10%	1,684	1,262	33%
Capital grants and contributions	16	100	-84%	10,033	2,720	269%	10,049	2,820	256%
Taxes	16,644	16,348	2%	-	-	-	16,644	16,348	2%
Intergovernmental revenue	125	453	-72%	-	-	-	125	453	-72%
Investment income	826	931	-11%	397	432	-8%	1,223	1,363	-10%
Miscellaneous	298	220	35%	23	18	28%	321	238	35%
<b>Total revenues</b>	<u>20,217</u>	<u>19,908</u>	2%	<u>16,844</u>	<u>9,417</u>	79%	<u>37,061</u>	<u>29,325</u>	26%
<b>Expenses</b>									
General government	3,054	2,197	39%	-	-	-	3,054	2,197	39%
Public safety	11,407	9,949	15%	-	-	-	11,407	9,949	15%
Streets and parks	1,529	1,229	24%	-	-	-	1,529	1,229	24%
Community development	565	761	-26%	-	-	-	565	761	-26%
Economic development	(4)	-	100%	-	-	-	(4)	-	100%
Interest on long-term debt	83	40	108%	-	-	-	83	40	108%
Water	-	-	-	4,814	4,591	5%	4,814	4,591	5%
Sewer	-	-	-	1,713	1,654	4%	1,713	1,654	4%
Sanitation	-	-	-	1,090	1,015	7%	1,090	1,015	7%
Industrial development	-	-	-	715	694	3%	715	694	3%
Conference center	-	-	-	387	469	-17%	387	469	-17%
<b>Total expenses</b>	<u>16,634</u>	<u>14,176</u>	17%	<u>8,719</u>	<u>8,423</u>	4%	<u>25,353</u>	<u>22,599</u>	12%
Excess (deficiency) before transfers	3,583	5,732	-37%	8,125	994	717%	11,708	6,726	74%
Transfers	<u>(2,960)</u>	<u>(6,065)</u>	-51%	<u>2,960</u>	<u>6,065</u>	-51%	-	-	-
<b>Change in net position</b>	623	(333)	287%	11,085	7,059	57%	11,708	6,726	74%
<b>Beginning net position</b>	29,068	29,401	-1%	12,615	5,556	127%	41,683	34,957	19%
<b>Ending net position</b>	<u>\$ 29,691</u>	<u>\$ 29,068</u>	2%	<u>\$ 23,700</u>	<u>\$ 12,615</u>	88%	<u>\$ 53,391</u>	<u>\$ 41,683</u>	28%

Governmental activities operating grants and contributions revenue increased by 39% during the year due mainly to an increase in pension related on-behalf payments for fire and police made by the State.

Business-type activities capital grants and contributions increased by 269% during the year due to approximately \$10.03 million of ARPA grant revenue being used in the current year.

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**Governmental Activities**

To aid in the understanding of the Statement of Activities some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line-item revenues reported for each function are:

General government: Permits and licenses, inspections fees

Public safety: Fines and forfeitures, E-911, dog pound fees, grants, on-behalf payments

Streets and parks: Development fees, gas excise tax, commercial vehicle tax, capital 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.

(In Thousands)

	Total Expense of Services		% Inc. (Dec.)	Net Revenue (Expense) of Services		% Inc. (Dec.)
	(Restated)			(Restated)		
	2025	2024		2025	2024	
General government	\$ 3,054	\$ 2,197	39%	\$ (2,892)	\$ (2,029)	43%
Public safety	11,407	9,949	15%	(9,385)	(8,411)	12%
Streets and parks	1,529	1,229	24%	(1,390)	(980)	42%
Community development	565	761	-26%	(565)	(761)	-26%
Economic development	(4)	-		4	-	
Interest on long-term debt	83	40	108%	(83)	(40)	108%
<b>Total</b>	<b>\$ 16,634</b>	<b>\$ 14,176</b>	<b>17%</b>	<b>\$ (14,311)</b>	<b>\$ (12,221)</b>	<b>17%</b>

**Business-Type Activities**

The business-type activities had an increase in net position of \$11,085,011.

(In Thousands)

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	(Restated)			(Restated)		
	2025	2024		2025	2024	
Water	\$ 4,814	\$ 4,591	5%	\$ (1,642)	\$ (1,470)	12%
Sewer	1,713	1,654	4%	9,928	2,646	275%
Sanitation	1,090	1,015	7%	(164)	(115)	43%
Industrial development	715	694	3%	(442)	(446)	-1%
Conference center	387	469	-17%	25	(72)	-135%
<b>Total</b>	<b>\$ 8,719</b>	<b>\$ 8,423</b>	<b>4%</b>	<b>\$ 7,705</b>	<b>\$ 543</b>	<b>1319%</b>

Water net expense increased by approximately \$172,000 (12%) due to an increase in current year expenses of approximately \$224,000 and an increase in charges for services of \$54,000.

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Sewer net revenue increased by approximately \$7,282,000 (275%) due to an increase in capital grants and contributions in FY 25 of approximately \$7.3 million.

Sanitation net expense increased by approximately \$49,000 (43%) due to an increase in expenses in the current year.

Conference center net revenue increased by approximately \$97,000 (135%) due mainly to a decrease in current year expenses.

**General Fund Budgetary Highlights**

For the year ended June 30, 2025, the General Fund reported actual budgetary basis revenues over final estimates by \$403,310 or 2.5% positive variance. General Fund actual expenditures were under final appropriations by \$1,479,404 or 6.9% positive variance.

**Capital Asset and Debt Administration**

**Capital Assets**

At the end of June 30, 2025, the City has \$67.3 million invested in capital assets including police and fire equipment, buildings, water and sewer lines, roads, and park facilities, among others.

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

	<u>Governmental</u>		<u>Business-Type</u>		<u>Total</u>	
	<u>Activities</u>		<u>Activities</u>			
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
<i>Non-Depreciable Assets</i>						
Land	\$ 51	\$ 51	\$ 6,063	\$ 6,063	\$ 6,114	\$ 6,114
Construction in progress	2,025	447	12,857	2,800	14,882	3,247
<i>Depreciable Assets</i>						
Buildings and improvements	4,104	4,302	9,641	10,013	13,745	14,315
Furniture, fixtures and equipment	937	1,069	401	414	1,338	1,483
Vehicles	2,586	2,085	326	184	2,912	2,269
Infrastructure	8,875	9,181	19,338	19,849	28,213	29,030
Intangible leased equipment	75	110	-	-	75	110
<b>Totals</b>	<u>\$ 18,653</u>	<u>\$ 17,245</u>	<u>\$ 48,626</u>	<u>\$ 39,323</u>	<u>\$ 67,279</u>	<u>\$ 56,568</u>

See note 5 for additional details.

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This year’s more significant capital asset additions are the purchase of 5 new police vehicles for \$361,932, the refurbishment of two fire trucks and related equipment for \$599,778, new streets construction projects totaling 1,195,831 across 5 different projects, and additions to the Wasteload & Wetland WWTP construction project of \$10,056,881.

**Debt Administration**

At year-end, the City had approximately \$37.9 million in outstanding notes, bonds, and subscription obligations, and additionally, the City had \$1.3 million in accrued compensated absences and utility deposits liability.

<b>Long-Term Debt</b>							<b>Total</b>
<b>(In Thousands)</b>							<b>Percentage</b>
	<b>Governmental</b>		<b>Business-Type</b>		<b>Total</b>		<b>Change</b>
	<u>Activities</u>		<u>Activities</u>		<u>Activities</u>		<u>Change</u>
	(Restated)		(Restated)		(Restated)		2024-2025
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2024-2025</u>
Revenue bonds payable	\$ -	\$ -	\$ 32,800	\$ 34,410	\$ 32,800	\$ 34,410	-4.7%
Notes payable	2,042	1,739	1,724	1,635	3,766	3,374	11.6%
Subscription obligations	78	113	-	-	78	113	-31.0%
Deposits subject to refund	-	-	357	351	357	351	1.7%
Accrued compensated absences	837	919	59	38	896	957	-6.4%
<b>Totals</b>	<u>\$ 2,957</u>	<u>\$ 2,771</u>	<u>\$ 34,940</u>	<u>\$ 36,434</u>	<u>\$ 37,897</u>	<u>\$ 39,205</u>	-3.3%

See note 6 for additional details.

**Economic Factors and Next Year’s Budget**

The City saw moderate growth in sales and use tax in FY24-25, with a 1.7% increase in sales tax and a 6.6% increase in use tax over the prior year. While we expect both sales and use tax to continue to grow in FY25-26, staff took a conservative approach to the FY25-26 budget and presented to Council a budget with modest expenditure increases. The FY25-26 sales tax revenue budget is based on a 1.5% increase over the FY24-25 actual collections.

Since the advent of the FY25-26 budget year, sales tax growth has slowed as compared to previous years. Use tax collections for the first several months of the fiscal year are 8.1% higher, while sales tax collections are 1.1% lower than the prior fiscal year. In response, staff have continued to manage costs, with year-to-date General Fund expenditures \$289,039, or 6.6%, below budget. Additionally, in FY2025, residential building permits are down, while commercial building permits are up only moderately. Staff continue to monitor sales and use tax, as well as development activity, closely as we near the third quarter of the fiscal year and begin to make preparations for the FY26-27 budget.

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The FY25-26 budget included satisfactory performance increases for the Fire and Police Department as required in their respective Collective Bargaining Agreements, a 1% increase to the Police pension contributions as required by State law, and a 4% raise for non-union employees. The budget also included costs for increased health, property, and general liability/auto insurance premiums. The FY25-26 budget included 127 total positions, representing no change from the previous year. Additionally, as in recent years, the City budgeted one-time capital needs from the growth in fund balance instead of planned revenue for the fiscal year. The budget also included several key priorities, including a Black Gold Park master plan, Zoning and Comprehensive Plan updates, a housing study, and additional park improvements.

Finally, the City has begun construction on a mechanical wastewater treatment facility to replace the current lagoon settlement system. This \$65 million project is financed primarily by a \$44 million grant through the American Recovery Plan Act. Construction began in the spring of 2025, and this new and expanded system will be designed to meet the needs of the City's continued population growth.

**Contacting the City's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Finance Director's Office at 12205 S. Yukon Avenue, Glenpool, OK 74033 or phone at (918) 322-5409.

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

**CITY OF GLENPOOL, OKLAHOMA  
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**Statement of Net Position—June 30, 2025**

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 19,606,932	\$ 10,144,030	\$ 29,750,962
Investments	14,933	289,562	304,495
Accounts receivable, net of allowance	-	702,314	702,314
Court receivable, net of allowance	236,171	-	236,171
Lease receivable	33,314	-	33,314
Internal balances	1,663,611	(1,663,611)	-
Due from other governments	3,621,502	-	3,621,502
Other receivables, net of allowance	150,670	-	150,670
Capital Assets:			
Land and construction in progress	2,075,554	18,919,433	20,994,987
Other capital assets, net of depreciation	16,577,591	29,706,688	46,284,279
Total Assets	<u>43,980,278</u>	<u>58,098,416</u>	<u>102,078,694</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts on refunding	-	1,320,985	1,320,985
Deferred amounts related to pensions	3,738,445	-	3,738,445
Deferred amounts related to OPEB	152,735	46,219	198,954
Total Deferred Outflows	<u>3,891,180</u>	<u>1,367,204</u>	<u>5,258,384</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	3,053,002	512,712	3,565,714
Accrued interest payable	20,850	101,746	122,596
Due to bondholders	41,426	-	41,426
Due to other governments	16,045	-	16,045
Unearned revenue	1,119,397	-	1,119,397
Long-term liabilities			
Due within one year	803,927	1,900,560	2,704,487
Due in more than one year	12,029,945	33,151,439	45,181,384
Total liabilities	<u>17,084,592</u>	<u>35,666,457</u>	<u>52,751,049</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to leases	29,522	-	29,522
Deferred amounts related to pensions	480,039	-	480,039
Deferred amounts related to OPEB	586,499	99,505	686,004
Total Deferred Inflows	<u>1,096,060</u>	<u>99,505</u>	<u>1,195,565</u>
<b>NET POSITION</b>			
Net investment in capital assets	16,532,393	19,471,652	36,004,045
Restricted for:			
Economic development	803,660	-	803,660
Capital projects	2,507,878	-	2,507,878
Parks & recreation	249,108	-	249,108
Public safety	1,706,192	-	1,706,192
Streets	2,774,025	-	2,774,025
Debt service	-	1,053,814	1,053,814
Unrestricted	5,117,550	3,174,192	8,291,742
Total net position	<u>\$ 29,690,806</u>	<u>\$ 23,699,658</u>	<u>\$ 53,390,464</u>

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA  
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**Statement of Activities –Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Primary government</b>							
Governmental Activities:							
General Government	\$ 3,054,312	\$ 114,876	\$ 47,221	\$ -	\$ (2,892,215)	\$ -	\$ (2,892,215)
Public Safety	11,406,902	769,607	1,236,790	15,821	(9,384,684)	-	(9,384,684)
Streets and Parks	1,528,904	13,525	125,829	-	(1,389,550)	-	(1,389,550)
Community Development	564,779	-	-	-	(564,779)	-	(564,779)
Economic Development	(4,492)	-	-	-	4,492	-	4,492
Interest on Long-term debt	83,283	-	-	-	(83,283)	-	(83,283)
Total governmental activities	<u>16,633,688</u>	<u>898,008</u>	<u>1,409,840</u>	<u>15,821</u>	<u>(14,310,019)</u>	<u>-</u>	<u>(14,310,019)</u>
Business-Type Activities:							
Water	4,814,574	3,172,799	-	-	-	(1,641,775)	(1,641,775)
Sewer	1,712,965	1,607,870	-	10,033,380	-	9,928,285	9,928,285
Sanitation	1,089,663	924,871	-	-	-	(164,792)	(164,792)
Industrial Development	715,277	-	273,719	-	-	(441,558)	(441,558)
Conference center	386,798	411,444	-	-	-	24,646	24,646
Total business-type activities	<u>8,719,277</u>	<u>6,116,984</u>	<u>273,719</u>	<u>10,033,380</u>	<u>-</u>	<u>7,704,806</u>	<u>7,704,806</u>
Total primary government	<u>\$ 25,352,965</u>	<u>\$ 7,014,992</u>	<u>\$ 1,683,559</u>	<u>\$ 10,049,201</u>	<u>\$ (14,310,019)</u>	<u>\$ 7,704,806</u>	<u>\$ (6,605,213)</u>
<b>General revenues:</b>							
Taxes:							
Sales and use taxes					15,825,023	-	15,825,023
Franchise taxes and public service taxes					563,101	-	563,101
Hotel/motel taxes					255,926	-	255,926
Intergovernmental revenue not restricted to specific programs					124,804	-	124,804
Unrestricted investment earnings					826,098	397,183	1,223,281
Miscellaneous					298,337	22,763	321,100
Transfers					(2,960,259)	2,960,259	-
Total general revenues and transfers					<u>14,933,030</u>	<u>3,380,205</u>	<u>18,313,235</u>
Change in net position					623,011	11,085,011	11,708,022
Net position - June 30, 2024, as previously reported					29,569,868	12,624,563	42,194,431
Restatement (see note 7)					(502,073)	(9,916)	(511,989)
Net position - ending June 30, 2024, restated					<u>29,067,795</u>	<u>12,614,647</u>	<u>41,682,442</u>
Net position - ending					<u>\$ 29,690,806</u>	<u>\$ 23,699,658</u>	<u>\$ 53,390,464</u>

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
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**BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS**

**CITY OF GLENPOOL, OKLAHOMA  
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**Governmental Funds Balance Sheet – June 30, 2025**

	<u>General Fund</u>	<u>Special Revenue</u>		<u>Capital Project</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
		<u>Public Safety Personnel Fund</u>	<u>ARPA Grant Fund</u>	<u>Public Safety Capital Fund</u>		
<b>ASSETS</b>						
Cash and cash equivalents	\$ 7,921,634	\$ 1,155,885	\$ 2,157,366	\$ 470,026	\$ 7,902,021	\$ 19,606,932
Investments	14,933	-	-	-	-	14,933
Due from other funds	1,663,611	-	-	-	-	1,663,611
Due from other governments	1,678,804	214,249	1,514,199	101,282	112,968	3,621,502
Court fines receivable, net	236,171	-	-	-	-	236,171
Lease receivable	33,314	-	-	-	-	33,314
Other receivables	127,483	-	-	-	23,187	150,670
Total assets	<u>\$ 11,675,950</u>	<u>\$ 1,370,134</u>	<u>\$ 3,671,565</u>	<u>\$ 571,308</u>	<u>\$ 8,038,176</u>	<u>\$ 25,327,133</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 118,378	\$ 202	\$ 2,469,820	\$ -	\$ 108,804	\$ 2,697,204
Accrued payroll payable	292,446	50,758	-	-	-	343,204
Due to bondholders	41,426	-	-	-	-	41,426
Due to other governments	16,045	-	-	-	-	16,045
Other payables	12,594	-	-	-	-	12,594
Unearned revenue	-	-	1,119,397	-	-	1,119,397
Total liabilities	<u>480,889</u>	<u>50,960</u>	<u>3,589,217</u>	<u>-</u>	<u>108,804</u>	<u>4,229,870</u>
Deferred inflows:						
Deferred amounts related to leases	29,522	-	-	-	-	29,522
Unavailable revenue	310,046	-	-	-	-	310,046
Total deferred inflows	<u>339,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>339,568</u>
Fund balances:						
Restricted	-	1,218,713	-	487,479	6,334,671	8,040,863
Assigned	878,446	100,461	82,348	83,829	1,594,701	2,739,785
Unassigned	9,977,047	-	-	-	-	9,977,047
Total fund balances	<u>10,855,493</u>	<u>1,319,174</u>	<u>82,348</u>	<u>571,308</u>	<u>7,929,372</u>	<u>20,757,695</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 11,675,950</u>	<u>\$ 1,370,134</u>	<u>\$ 3,671,565</u>	<u>\$ 571,308</u>	<u>\$ 8,038,176</u>	<u>\$ 25,327,133</u>

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended June 30, 2025**

	<u>Special Revenue</u>			<u>Capital Project</u>	<u>Other</u>	<u>Total</u>
	<u>General Fund</u>	<u>Public Safety Personnel Fund</u>	<u>ARPA Grant Fund</u>	<u>Public Safety Capital Fund</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
<b>REVENUES</b>						
Taxes	\$ 13,175,448	\$ 1,705,937	\$ -	\$ 807,077	\$ 1,156,369	\$ 16,844,831
Intergovernmental	1,473,670	-	10,033,380	-	-	11,507,050
Licenses and permits	68,440	-	-	-	-	68,440
Charges for services	341,568	-	-	-	13,525	355,093
Fines & forfeitures	227,414	-	-	-	-	227,414
Investment earnings	378,779	49,634	66,319	23,992	307,374	826,098
Miscellaneous	263,773	-	-	34,564	-	298,337
Total revenues	<u>15,929,092</u>	<u>1,755,571</u>	<u>10,099,699</u>	<u>865,633</u>	<u>1,477,268</u>	<u>30,127,263</u>
<b>EXPENDITURES</b>						
Current						
Administration	888,813	-	-	-	-	888,813
Engineering	248,912	-	-	-	-	248,912
General government	1,473,212	2,893	4,057	1,395	18,167	1,499,724
Police	3,017,020	607,908	-	10,023	-	3,634,951
Dispatch	580,273	-	-	-	-	580,273
Fire	3,376,053	1,067,862	-	-	-	4,443,915
Animal control	171,403	-	-	-	-	171,403
Streets and parks	1,071,571	-	-	-	-	1,071,571
Emergency management	32,140	-	-	-	-	32,140
Community development	543,938	-	-	-	-	543,938
Economic development	-	-	-	-	(4,492)	(4,492)
Water and sewer	-	-	-	-	-	-
Capital outlay	411,071	-	10,056,881	1,324,928	1,418,475	13,211,355
Debt service:						
Principal	50,074	-	-	550,743	95,214	696,031
Interest and other charges	2,819	-	263,000	76,900	-	342,719
Total expenditures	<u>11,867,299</u>	<u>1,678,663</u>	<u>10,323,938</u>	<u>1,963,989</u>	<u>1,527,364</u>	<u>27,361,253</u>
Excess (deficiency) of revenues over expenditures	<u>4,061,793</u>	<u>76,908</u>	<u>(224,239)</u>	<u>(1,098,356)</u>	<u>(50,096)</u>	<u>2,766,010</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from borrowings	-	-	-	964,998	-	964,998
Transfers in	1,800,000	-	262,500	-	4,418,438	6,480,938
Transfers out	<u>(9,163,726)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(253,970)</u>	<u>(9,417,696)</u>
Total other financing sources (uses)	<u>(7,363,726)</u>	<u>-</u>	<u>262,500</u>	<u>964,998</u>	<u>4,164,468</u>	<u>(1,971,760)</u>
Net change in fund balances	(3,301,933)	76,908	38,261	(133,358)	4,114,372	794,250
Fund balances - beginning	14,157,426	1,242,266	44,087	704,666	3,815,000	19,963,445
Fund balances - ending	<u>\$ 10,855,493</u>	<u>\$ 1,319,174</u>	<u>\$ 82,348</u>	<u>\$ 571,308</u>	<u>\$ 7,929,372</u>	<u>\$ 20,757,695</u>

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**Reconciliation of Governmental Funds and Government-Wide Financial Statements:**

Total fund balance, governmental funds	\$ 20,757,695
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.	18,653,145
Other long-term assets are not available to pay for current period expenditures and therefore they, along with pension and OPEB related deferred outflows, are not reported in the funds.	
Unavailable revenue	310,046
Pension and OPEB related deferred outflows	3,891,180
	4,201,226
Some liabilities (such as Notes Payable, Subscription Obligations, Long-term Compensated Absences, Bonds Payable, OPEB, and net pension liability), are not due and payable in the current period and therefore, they, along with pension and OPEB related deferred inflows, are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	
Accrued interest payable	(20,850)
Notes payable	(2,042,257)
Subscription obligations	(78,495)
Total net OPEB liability	(780,118)
Net pension liability	(9,096,333)
Pension and OPEB related deferred inflows	(1,066,538)
Accrued compensated absences	(836,669)
	(13,921,260)
Net Position of Governmental Activities in the Statement of Net Position	\$ 29,690,806

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**Reconciliation of Governmental Funds and Government-Wide Financial Statements:**

Net change in fund balances - total governmental funds: \$ 794,250

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

Governmental funds report outlays for capital assets and bond issue costs as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital asset purchases capitalized	12,688,224
Capital assets transferred to business-type activities	(10,056,881)
Amortization expense	(35,239)
Depreciation expense	(1,187,577)
	1,408,527

In the Statement of Activities, the net cost of pension benefits earned net of employee contributions is reported as an element of pension expense. The fund financial statements report pension contributions as pension expenditures.

(1,436,826)

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

(64,196)

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	145,998
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Debt proceeds provide current financial resources to governmental funds, but issuing debt increases 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:

Principal payments on long-term debt	661,440
Proceeds of long-term debt	(964,998)
Principal payments on subscription obligations	34,591
	(268,967)

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	(3,564)
Change in accrued compensated absences	47,789
	44,225

Change in net position of governmental activities	\$ 623,011
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See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

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**BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS**

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**Proprietary Fund Statement of Net Position – June 30, 2025**

	<u>Glenpool Utility Service Authority</u>	<u>Glenpool Industrial Authority</u>	<u>Total Enterprise Funds</u>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 4,148,834	\$ 648,557	\$ 4,797,391
Investments	75,371	-	75,371
Restricted:			
Cash and cash equivalents	5,346,639	-	5,346,639
Investments	214,191	-	214,191
Accounts receivable, net	702,314	-	702,314
Total current assets	<u>10,487,349</u>	<u>648,557</u>	<u>11,135,906</u>
Non-current assets:			
Capital assets:			
Land and construction in progress	15,570,694	3,348,739	18,919,433
Other capital assets, net of accumulated depreciation	29,268,384	438,304	29,706,688
Total non-current assets	<u>44,839,078</u>	<u>3,787,043</u>	<u>48,626,121</u>
Total assets	<u>55,326,427</u>	<u>4,435,600</u>	<u>59,762,027</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts on refunding	1,320,985	-	1,320,985
Deferred amounts related to OPEB	39,952	6,267	46,219
Total deferred outflows	<u>1,360,937</u>	<u>6,267</u>	<u>1,367,204</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	343,189	115,898	459,087
Accrued payroll payable	37,606	16,019	53,625
Accrued interest payable	101,746	-	101,746
Due to other funds	1,663,611	-	1,663,611
Deposits subject to refund	71,371	-	71,371
Compensated absences	4,758	1,111	5,869
Notes payable	178,320	-	178,320
Bonds payable	1,645,000	-	1,645,000
Total current liabilities	<u>4,045,601</u>	<u>133,028</u>	<u>4,178,629</u>
Non-current liabilities:			
Compensated absences	42,825	10,003	52,828
Deposits subject to refund	285,483	-	285,483
Total net OPEB liability	87,376	25,205	112,581
Notes payable	1,545,547	-	1,545,547
Bonds payable	31,155,000	-	31,155,000
Total non-current liabilities	<u>33,116,231</u>	<u>35,208</u>	<u>33,151,439</u>
Total liabilities	<u>37,161,832</u>	<u>168,236</u>	<u>37,330,068</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to OPEB	79,904	19,601	99,505
Total deferred inflows	<u>79,904</u>	<u>19,601</u>	<u>99,505</u>
<b>NET POSITION</b>			
Net investment in capital assets	15,684,609	3,787,043	19,471,652
Restricted for debt service	1,053,814	-	1,053,814
Unrestricted	2,707,205	466,987	3,174,192
Total net position	<u>\$ 19,445,628</u>	<u>\$ 4,254,030</u>	<u>\$ 23,699,658</u>

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA**  
**ANNUAL FINANCIAL STATEMENTS**  
As of and for the Year Ended June 30, 2025

**Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position - Year Ended June 30, 2025**

	<b>Glenpool Utility Service Authority</b>	<b>Glenpool Industrial Authority</b>	<b>Total Enterprise Funds</b>
<b>REVENUES</b>			
Water	\$ 3,060,670	\$ -	\$ 3,060,670
Sewer	1,551,806	-	1,551,806
Sanitation	892,834	-	892,834
Miscellaneous	200,230	411,444	611,674
Total operating revenues	<u>5,705,540</u>	<u>411,444</u>	<u>6,116,984</u>
<b>OPERATING EXPENSES</b>			
Administration	10,446	-	10,446
Water operations	3,268,347	-	3,268,347
Sewer operations	571,995	-	571,995
Utility billing	464,273	-	464,273
Sanitation	911,389	-	911,389
Industrial development	-	688,787	688,787
Conference center operations	-	386,798	386,798
Depreciation	1,187,305	26,490	1,213,795
Total Operating Expenses	<u>6,413,755</u>	<u>1,102,075</u>	<u>7,515,830</u>
Operating income (loss)	<u>(708,215)</u>	<u>(690,631)</u>	<u>(1,398,846)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Interest and investment revenue	374,114	23,069	397,183
Miscellaneous revenue	20,296	276,186	296,482
Interest expense	(1,203,447)	-	(1,203,447)
Total non-operating revenue (expenses)	<u>(809,037)</u>	<u>299,255</u>	<u>(509,782)</u>
Income (loss) before contributions and transfers	<u>(1,517,252)</u>	<u>(391,376)</u>	<u>(1,908,628)</u>
Capital contributions	10,056,881	-	10,056,881
Transfers in	4,527,904	471,354	4,999,258
Transfers out	(2,062,500)	-	(2,062,500)
Change in net position	<u>11,005,033</u>	<u>79,978</u>	<u>11,085,011</u>
Total net position - beginning	8,449,101	4,175,462	12,624,563
Restatement (See Note 7)	(8,506)	(1,410)	(9,916)
Net Position, beginning, restated	<u>8,440,595</u>	<u>4,174,052</u>	<u>12,614,647</u>
Total net position - ending	<u>\$ 19,445,628</u>	<u>\$ 4,254,030</u>	<u>\$ 23,699,658</u>

See accompanying notes to the basic financial statements.

**CITY OF GLENPOOL, OKLAHOMA**  
**ANNUAL FINANCIAL STATEMENTS**  
As of and for the Year Ended June 30, 2025

**Proprietary Fund Statement of Cash Flows - Year Ended June 30, 2025**

	<u>Glenpool Utility Service Authority</u>	<u>Glenpool Industrial Authority</u>	<u>Total Enterprise Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 5,754,496	\$ 691,140	\$ 6,445,636
Payments to suppliers	(4,013,026)	(756,831)	(4,769,857)
Payments to employees	(1,015,174)	(285,194)	(1,300,368)
Receipts of customer meter deposits	45,721	-	45,721
Refunds of customer meter deposits	(39,645)	-	(39,645)
<b>Net cash provided by (used in) operating activities</b>	<u>732,372</u>	<u>(350,885)</u>	<u>381,487</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers from other funds	4,527,904	471,354	4,999,258
Transfers to other funds	(2,062,500)	-	(2,062,500)
<b>Net cash provided by noncapital financing activities</b>	<u>2,465,404</u>	<u>471,354</u>	<u>2,936,758</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets	(459,791)	-	(459,791)
Proceeds from debt	262,500	-	262,500
Principal paid on debt	(1,783,607)	-	(1,783,607)
Interest and fiscal agent fees paid on debt	(1,205,705)	-	(1,205,705)
<b>Net cash (used in) capital and related financing activities</b>	<u>(3,186,603)</u>	<u>-</u>	<u>(3,186,603)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of investments	(5)	-	(5)
Interest and dividends	374,114	23,069	397,183
<b>Net cash provided by investing activities</b>	<u>374,109</u>	<u>23,069</u>	<u>397,178</u>
<b>Net increase in cash and cash equivalents</b>	385,282	143,538	528,820
<b>Balances - Beginning of Year</b>	<u>9,110,191</u>	<u>505,019</u>	<u>9,615,210</u>
<b>Balances - End of Year</b>	<u>\$ 9,495,473</u>	<u>\$ 648,557</u>	<u>\$ 10,144,030</u>
<b>Reconciliation to Statement of Net Position:</b>			
Cash and cash equivalents	\$ 4,148,834	\$ 648,557	\$ 4,797,391
Restricted cash and cash equivalents - current	5,346,639	-	5,346,639
Total cash and cash equivalents, end of year	<u>\$ 9,495,473</u>	<u>\$ 648,557</u>	<u>\$ 10,144,030</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) Operating Activities:</b>			
Operating income (loss)	\$ (708,215)	\$ (690,631)	\$ (1,398,846)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	1,187,305	26,490	1,213,795
Miscellaneous revenue	20,296	276,186	296,482
Change in assets, liabilities and deferrals:			
Accounts receivable	28,660	-	28,660
Other receivables	-	3,510	3,510
Deferred outflows related to pensions	85,685	-	85,685
Deferred outflows related to OPEB	(17,243)	1,782	(15,461)
Accounts payable	79,136	18,575	97,711
Accrued payroll payable	8,973	8,231	17,204
Deposits subject to refund	6,076	-	6,076
Deferred inflows related to OPEB	2,397	(1,406)	991
Total net OPEB liability	22,867	2,121	24,988
Accrued compensated absences	16,435	4,257	20,692
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 732,372</u>	<u>\$ (350,885)</u>	<u>\$ 381,487</u>
<b>Noncash capital and related financing activities:</b>			
Contributed capital assets	\$ 10,056,881	\$ -	\$ 10,056,881
	<u>\$ 10,056,881</u>	<u>\$ -</u>	<u>\$ 10,056,881</u>

See accompanying notes to the basic financial statements.

**FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS**

**Footnotes to the Basic Financial Statements:**

**1. Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

The City's financial reporting entity includes the primary government (City of Glenpool) and the blended component units as noted below. This annual report includes all activities for which the City of Glenpool City Council/Manager is fiscally responsible.

In determining the financial reporting entity, the City complies with the provisions of Governmental Accounting Standards Board Statements No. 14, 34, 39, and 61 and includes all component units for which the City is financially accountable.

**The City of Glenpool** – that provides public safety, health and welfare, streets and highways, parks and recreation, and administrative activities.

The City of Glenpool has a population of 14,567 located in northeast Oklahoma. The City is a Council/Manager form of government that provides for three branches of government:

- Legislative – the City Council is the governing body elected by the citizens
- 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 provides typical municipal services such as public safety, street maintenance, parks and recreation, community development and economic development.

**Blended Component Units:**

- **The Glenpool Utility Services Authority (GUSA)** – created pursuant to a Trust Indenture for the benefit of the City of Glenpool, Oklahoma. The GUSA was established to acquire, construct, develop, equip, operate, maintain, repair, enlarge and remodel water and sewer facilities for the City of Glenpool. The water and sanitary sewer systems owned by the City have been leased to the GUSA until such date that all indebtedness of the GUSA is retired or provided for. The GUSA is a public trust and an agency of the State of Oklahoma under Title 60, Oklahoma Statutes 1991, Section 176, et seq., and is governed by a board consisting of five trustees identical to the City Council.
- **The Glenpool Industrial Authority (GIA)** – created September 28, 1981, for the benefit of the City of Glenpool, Oklahoma. The GIA was created to promote the development of industry and to provide additional employment in the Glenpool, Oklahoma area. The GIA is a public trust and an agency of the State of Oklahoma under Title 60, Oklahoma Statutes 1991, Section 176, et seq., and is governed by a board consisting of five trustees appointed by the City Council.

These component units 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 issuance of revenue bonds or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the Authorities. The Authorities generally retain title to assets which are acquired or constructed with Authority debt or other Authority generated resources. In addition, the City has leased certain existing assets at the creation of 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.

## **B. Basis of Presentation and Accounting**

### *Government-Wide Financial Statements:*

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.

Program revenues in the Statement of Activities are revenues that are derived directly from each activity or from parties outside of the City's taxpayers. The City has the following program revenues in each activity:

- Public Safety – Fire, Police, Dispatch, Animal control, Emergency management – fines and forfeitures, 911 revenue and restricted operating grants.
- Streets and parks – Development fees, commercial vehicle and gasoline excise tax shared by the State and other capital grants and contributions.
- Community development.
- Economic development.
- General Government – licenses and permits.

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

### *Governmental Funds:*

The City's governmental funds include:

#### Major Funds:

- General Fund – accounts for all activities not accounted for in other special-purpose funds.
- Public Safety Personnel Fund – a special revenue fund that accounts for a 0.55% dedicated sales tax that is used solely for public safety personnel expenditures.
- ARPA Grant Fund – a special revenue fund that accounts for grant revenue from the American Rescue Plan Act.
- Public Safety Capital Fund – a capital project fund that accounts for a 0.26% dedicated sales tax that is used solely for public safety equipment and capital improvements.

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

Special Revenue Funds:

- Hotel-Motel Tax Fund – accounts for a 5% hotel-motel tax used to encourage, promote, and foster economic development, culture and leisure in the city.

Capital Project Funds:

- Parks & Recreational Fund – accounts for revenue from housing developers used for park improvements.
- Capital Improvement Fund – accounts for monies set aside by City Council for capital improvements.
- Streets and Infrastructure Fund – accounts for a 0.29% dedicated sales tax that is used for streets and infrastructure improvements.

The governmental funds are reported on the modified accrual basis of accounting. On the modified accrual basis of accounting, revenues are recorded when earned and measurable and available to pay current financial obligations, while expenditures are recorded when incurred 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.

The General Fund, ARPA Fund, Public Safety Personnel Fund and Public Safety Capital Fund are considered major funds and are therefore displayed in separate columns. All other governmental funds are considered non-major funds and are aggregated under the column titled Other Governmental Funds.

*Proprietary Funds:*

The City's proprietary funds include:

**Enterprise Fund**

- Glenpool Utility Service Authority Fund - accounts for the activities of the public trust in providing water, sewer and sanitation services to the public.
- Glenpool Industrial Authority Fund - accounts for the activities of the public trust in supporting industrial development as well as the operation of the Glenpool Conference Center.

The proprietary funds are reported on the accrual basis of accounting and economic resources measurement focus. For purposes of the statement of revenues, expenses and changes in fund net position, operating revenues and expenses are considered those whose cash flows are related to operating activities, while revenues and expenses related to financing, capital and investing activities are reported as non-operating or transfers and contributions.

**C. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

### **Measurement Focus**

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

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

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

### **Basis of Accounting**

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

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

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

### **D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity**

#### **Cash and Investments**

For the purposes of the statements of net position, balance sheets, and statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposits or short-term investments with an original maturity of three months or less. Investments of the promissory note trustee accounts are considered cash equivalents.

Investments are carried at fair value. Fair value is based on quoted market price.

### **Receivables**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include sales and use taxes, franchise taxes, grants, police fines, and miscellaneous fees. Business-type activities report utilities as its major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, miscellaneous, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available. Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

### **Capital Assets**

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

#### *Government-Wide Statements*

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$10,000 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings	40 years
- Furniture, Fixtures and Equipment	3-5 years
- Land Improvements	20 years
- Vehicles	5-20 years
- Infrastructure	10-50 years

Intangible leased assets are amortized over the life of the associated contract.

*Fund Financial Statements*

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

**Restricted Assets**

Restricted assets include cash and investments of the proprietary fund that are legally restricted as to their use. The primary restricted assets are related to revenue bond and OWRB note payable trustee accounts and utility meter deposits.

**Long-Term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable, capital leases, revenue bonds, and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for the proprietary fund is the same in the fund statements as it is in the government-wide statements.

**Compensated Absences**

The City's policies regarding vacation, sick, and compensatory time permit employees to accumulate varying amounts as determined by management and contracts with employee groups. Compensated absences are reported as accrued in the government-wide and proprietary financial statements. Governmental funds report only the matured compensated absences payable to currently terminating employees.

**Deferred Outflows and Inflows**

Deferred outflows and inflows are the consumption or acquisition of net position by the City that are applicable to a future reporting period. At June 30, 2025, the City's deferred outflows and deferred inflows of resources were comprised of pension, OPEB, debt refunding related deferrals and leases. As mentioned in Note 1.H., certain pension and OPEB amounts are deferred, some as outflows and others as inflows, amortized as a component of pension and insurance expense in future periods.

## **Equity Classifications**

### *Government-Wide and Proprietary Fund Financial Statements:*

Equity is classified as net position and 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 improvement 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 or 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 first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

### *Governmental Fund Financial Statements:*

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. The City currently has no nonspendable fund balance.
- 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 – includes 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. Currently, the City has no committed fund balance.
- 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 when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through the 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.

It is the City’s policy to first use restricted fund balance prior to the use of the unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balance are available. The City’s policy for the use of unrestricted 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.

**E. Revenues, Expenditures, and Expenses**

**Sales Tax**

The City presently levies a 5.1 cent sales tax on taxable sales within the City. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. Four cents are recorded in the General Fund (three cents as undedicated and one cent as dedicated), 0.29 cents in the Streets and Infrastructure Fund, 0.26 cents in the Public Safety Capital Fund, and the remaining 0.55 cents in the Public Safety Personnel Fund.

Sales tax resulting from sales occurring prior to year-end and received by the City after year-end have been accrued and are included under the caption "Due from other governments". They represent taxes on sales occurring prior to year-end.

**Property Tax**

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

As of June 30, 2025, the City had no outstanding general obligation bonds or judgments. No property tax was levied during the fiscal year ended June 30, 2025.

**Operating Revenues and Expenses**

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

**Expenditures/Expenses**

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

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

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

Proprietary Fund - By Operating and Non-Operating:

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

**F. Internal and Interfund Balances and Activities**

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

*Fund Financial Statements:*

Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

1. Interfund loans - amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures/expenses in the respective funds.
4. Interfund transfers - flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

*Government-Wide Financial Statements:*

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Internal balances - amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
2. Internal activities - amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers - Internal Activities. The effect of interfund services between funds, if any, are not eliminated in the Statement of Activities.

**G. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

The City generally uses an estimate based on municipal bond rate yield curves as the discount rate for leases unless the rate that the lessor/vendor charges is known.

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**H. Pensions and OPEB**

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

For purposes of measuring the total OPEB liability or net OPEB asset, deferred outflows of resources, and deferred inflows and OPEB expense for the single employer other postemployment benefit plan the measurement has been prepared in accordance with GASB Statement No. 75.

**2. Cash, Cash Equivalents, and Investments**

For the purpose of the statements of net position, balance sheets, and statement of cash flows, cash and cash equivalents includes all demand and savings accounts, certificates of deposit or short-term investments with an original maturity of three-months or less and money market accounts.

At June 30, 2025, the reporting entity held the following deposits and investments:

**Primary Government:**

<u>Type</u>	<u>Maturities</u>	<u>Rating</u>	<u>Fair Value Heirarchy</u>	<u>Carrying Value</u>
<b>Deposits:</b>				
Demand deposits				\$ 24,546,786
Cash on hand				200
Time deposit	Due within 1 year			<u>304,495</u>
				<u>24,851,481</u>
<b>Investments:</b>				
Invesco S/T Inv Treas Oblg-Rsrv 1910		AAA-m	N/A	<u>5,203,976</u>
				<u>5,203,976</u>
<b>Total deposits and investments</b>				<u>\$ 30,055,457</u>
<b>Reconciliation to Statement of Net Position:</b>				
Cash and cash equivalents				\$ 29,750,962
Investments				<u>304,495</u>
				<u>\$ 30,055,457</u>

*Custodial Credit Risk* – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized 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.

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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. At June 30, 2025, the City was not exposed to custodial credit risk.

*Investment Credit Risk* - The City has no investment policy that limits its investment choices other than the limitation of state law as follows:

- a. Direct obligations of the U. S. Government, its agencies and instrumentalities to which the full faith and credit of the U. S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. Federally insured certificates of deposit issued through the Certificate of Deposit Account Registry Service (“CDARS”) by financial institutions located in the United States, provided that (i) the funds are initially invested through a financial institution that is participating in CDARS (ii) the financial institution received reciprocal deposits from customers of other financial institutions in an amount equal to the funds initially invested; and (iii) each such certificate of deposit is in an amount that is eligible for full FDIC insurance coverage.

As noted in the schedule of deposits and investments above at June 30, 2025, all of the City’s investments in debt securities were rated AAA-m by Standard & Poor.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is 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. Currently, the City has no investments that require this disclosure.

*Investment Interest Rate Risk* - the City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Concentration of Investment Credit Risk* - the City places no limit on the amount it may invest in any one issuer. Since the City has all investments in certificates of deposit, government securities, or money market accounts, there is no concentration of investment credit risk exposure.

*Restricted Cash and Investments* – The amounts reported as restricted assets of the proprietary fund statement of net position are comprised of amounts restricted for debt service, construction purposes and Public Works Authority customer utility deposits. The restricted assets as of June 30, 2025 are as follows:

	Current	
	Cash and cash equivalents	Investments
2011 OWRB CWSRF Debt Service Account	\$ 63,824	\$ -
2019 Construction Fund	4,048,413	-
2019 Tax Bond Fund	1,091,739	-
Meter deposits	142,663	214,191
Total	\$ 5,346,639	\$ 214,191

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**3. Accounts Receivable**

Accounts Receivable - Accounts receivable of the business-type activities consist of customers utilities services provided, both billed and unbilled, due at year end, reported net of allowance for uncollectible amounts and other miscellaneous receivables. The governmental activities receivables include court fines receivables and other miscellaneous receivables.

	Accounts Receivable	Less: Allowance for Uncollectible Accounts	Net Accounts Receivable
<i>Governmental Activities:</i>			
Court fines	\$ 2,361,697	\$ (2,125,526)	\$ 236,171
Other receivables	165,588	(14,918)	150,670
Total Governmental Activities	\$ 2,527,285	\$ (2,140,444)	\$ 386,841
<i>Business-Type Activities:</i>			
Utilities	\$ 1,042,801	\$ (340,487)	\$ 702,314
Other receivables	309,543	(309,543)	-
Total Business-Type Activities	\$ 1,352,344	\$ (650,030)	\$ 702,314

**4. Leases Receivables**

The City is a party as lessor for two noncancellable long-term leases of land, and infrastructure. The corresponding lease receivables, are recorded in an amount equal to the present value of the expected future minimum lease payments received, respectively, discounted by an applicable interest rate. 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 paid to, or on behalf of, the lessee at or before the commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

*Governmental Activities*

The City as a lessor, has entered into lease agreements involving land and infrastructure. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was \$11,596.

**5. Capital Assets and Depreciation**

*Capital Assets:*

Capital assets consist of land, land improvement, construction in progress, buildings and building improvements, machinery and equipment, infrastructure, and intangible leased equipment. Capital assets are reported at actual or estimated historical cost. Donated capital assets are recorded at their fair value at the date of donation. For the year ended June 30, 2025, capital assets balances changed as follows:

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	Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 50,467	\$ -	\$ -	\$ 50,467
Construction in progress	447,181	1,577,906	-	2,025,087
Total capital assets not being depreciated	<u>497,648</u>	<u>1,577,906</u>	<u>-</u>	<u>2,075,554</u>
Other capital assets:				
Buildings and improvements	8,016,679	-	-	8,016,679
Furniture, fixtures and equipment	5,752,689	195,615	(26,998)	5,921,306
Vehicles	6,125,100	857,821	(79,326)	6,903,595
Infrastructure	10,722,722	-	-	10,722,722
Total other capital assets at historical cost	<u>30,617,190</u>	<u>1,053,436</u>	<u>(106,324)</u>	<u>31,564,302</u>
Less accumulated depreciation for:				
Buildings and improvements	3,714,566	198,228	-	3,912,794
Furniture, fixtures and equipment	4,683,989	327,510	(26,998)	4,984,501
Vehicles	4,039,864	357,366	(79,326)	4,317,904
Infrastructure	1,542,286	304,472	-	1,846,758
Total accumulated depreciation	<u>13,980,705</u>	<u>1,187,576</u>	<u>(106,324)</u>	<u>15,061,957</u>
Other assets:				
Intangible leased equipment	180,963	-	-	180,963
Total other assets	<u>180,963</u>	<u>-</u>	<u>-</u>	<u>180,963</u>
Less accumulated amortization for:				
Intangible leased equipment	70,478	35,239	-	105,717
Total accumulated amortization	<u>70,478</u>	<u>35,239</u>	<u>-</u>	<u>105,717</u>
Other capital assets, net	<u>16,746,970</u>	<u>(169,379)</u>	<u>-</u>	<u>16,577,591</u>
Governmental activities capital assets, net	<u>\$ 17,244,618</u>	<u>\$ 1,408,527</u>	<u>\$ -</u>	<u>\$ 18,653,145</u>
	Balance at July 1, 2024	Additions	Disposals	Balance at June 30, 2025
<b>Business-Type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 6,062,600	\$ -	\$ -	\$ 6,062,600
Construction in progress	2,799,951	10,056,882	-	12,856,833
Total capital assets not being depreciated	<u>8,862,551</u>	<u>10,056,882</u>	<u>-</u>	<u>18,919,433</u>
Other capital assets:				
Buildings and improvements	14,889,714	-	-	14,889,714
Furniture, fixtures and equipment	1,279,620	85,230	-	1,364,850
Vehicles	634,269	213,190	-	847,459
Infrastructure	29,552,402	161,370	-	29,713,772
Total other capital assets at historical cost	<u>46,356,005</u>	<u>459,790</u>	<u>-</u>	<u>46,815,795</u>
Less accumulated depreciation for:				
Buildings and improvements	4,876,411	371,718	-	5,248,129
Furniture, fixtures and equipment	865,450	98,400	-	963,850
Vehicles	450,550	71,166	-	521,716
Infrastructure	9,702,901	672,511	-	10,375,412
Total accumulated depreciation	<u>15,895,312</u>	<u>1,213,795</u>	<u>-</u>	<u>17,109,107</u>
Other capital assets, net	<u>30,460,693</u>	<u>(754,005)</u>	<u>-</u>	<u>29,706,688</u>
Business-Type activities capital assets, net	<u>\$ 39,323,244</u>	<u>\$ 9,302,877</u>	<u>\$ -</u>	<u>\$ 48,626,121</u>

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Depreciation/amortization 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. Depreciation/amortization expense has been allocated as follows:

Governmental Activities:		Business-Type Activities:	
Depreciation:		Depreciation:	
General government	\$ 63,114	Water	739,893
Public safety	747,563	Sewer	447,412
Streets & parks	376,899	Industrial development	26,490
Total Depreciation	<u>\$1,187,576</u>	Total Depreciation	<u>\$ 1,213,795</u>
 Amortization:			
General government	\$ 35,239		
Total Amortization	<u>\$ 35,239</u>		

**6. Long-Term Debt and Debt Service Requirements**

For the year ended June 30, 2025, the reporting entity's long-term debt changed as follows:

<u>Type of Debt</u>	<u>Restated Balance July 1, 2024</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2025</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Notes payable (direct borrowing)	\$ 1,738,699	\$ 968,614	\$ 665,056	\$ 2,042,257	\$ 709,891
Subscription obligations	113,086	-	34,591	78,495	10,369
Accrued compensated absences	919,515	836,669	919,515	836,669	83,667
Total Governmental Activities	<u>\$ 2,771,300</u>	<u>\$1,805,283</u>	<u>\$ 1,619,162</u>	\$ 2,957,421	<u>\$ 803,927</u>
				Total OPEB liability	\$ 780,118
				Net pension liability-police	1,025,042
				Net pension liability-fire	8,071,291
				<u>\$ 12,833,872</u>	
<b>Business-Type Activities:</b>					
Revenue bonds payable	\$ 34,410,000	\$ -	\$ 1,610,000	\$ 32,800,000	\$ 1,645,000
Notes Payable (direct borrowing)	1,634,974	262,500	173,607	1,723,867	178,320
Deposits Subject to Refund	350,778	45,721	39,645	356,854	71,371
Accrued compensated absences	38,005	58,697	38,005	58,697	5,869
Total Business-Type Activities	<u>\$ 36,433,757</u>	<u>\$ 366,918</u>	<u>\$ 1,861,257</u>	\$ 34,939,418	<u>\$ 1,900,560</u>
				Total OPEB liability	112,581
				<u>\$ 35,051,999</u>	

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*Governmental activities long-term debt:*

Notes Payable (direct borrowing):

Oklahoma Department of Transportation (ODOT) Note dated November 6, 1995, original amount \$39,325 for right-of-way, monthly payments totaling \$1,200, no interest, commencing November 1995 through June 2027.	\$	3,525
Oklahoma Department of Transportation (ODOT) Note dated September 24, 1991, original amount \$44,661 for right-of-way, monthly payments totaling \$1,200, no interest, commencing July 1996 through June 2033.		9,961
St Francis Public Improvements-Agreement dated October 2017, original amount of \$952,142 for public improvement, 39 monthly payments of \$23,804 beginning January 2019.		309,447
\$521,003 note payable with BB&T for public safety communications system infrastructure, interest rate of 3.65%, annual installments commencing November 23, 2017 through November 23, 2028.		237,526
\$243,658 note payable with RCB Bank for 5 police vehicles, interest rate of 2.38%, annual installment commencing September 9, 2022 through September 9, 2026.		100,916
\$340,203 note payable RCB Bank for 5 police vehicles, interest rate of 4.72%, quarterly installment commencing August 29, 2023 through May 29, 2027.		140,518
\$361,932 note payable RCB Bank for 5 police vehicles, interest rate of 4.31%, monthly installment commencing March 13, 2025 through March 13, 2029.		328,755
\$61,872 note payable with Axon Enterprise Inc., for body camera equipment, annual installment commencing April 2023 through April 2027.		26,167
\$606,682 note payable with Community First National Bank, for the refurbishment of 2 fire trucks, annual installment commencing December 2023 through April 2029.		507,505
\$780,000 note payable with PNC Equipment Finance, LLC, for fire truck, interest rate of 1.86%, annual installments commencing September 2022 through September 2026.		320,938
\$273,446 note payable RCB Bank for 6 police vehicles, interest rate of 2.11%, annual installment commencing March 2, 2022 through March 2, 2026.		56,999
Total Note Payable	\$	<u>2,042,257</u>
Current portion	\$	709,891
Noncurrent portion		<u>1,332,366</u>
Total Notes Payable	\$	<u>2,042,257</u>

Accrued Compensated Absences:

	\$	83,667
Current portion		753,002
Noncurrent portion		<u>836,669</u>
Total Accrued Compensated Absences	\$	<u>836,669</u>

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Subscription Obligations:

Current portion	\$	10,369
Noncurrent portion		68,126
Total Subscription Obligations	\$	<u>78,495</u>

*Business-Type activities long-term debt:*

Deposits subject to Refund:

Current portion	\$	71,371
Noncurrent portion		285,483
Total Deposits Subject to Refund	\$	<u>356,854</u>

Accrued Compensated Absences:

Current portion	\$	5,869
Noncurrent portion		52,828
Total Accrued Compensated Absences	\$	<u>58,697</u>

Notes Payable (direct borrowings):

2011 OWRB CWSRF Fixed Rate Note dated October 11, 2011, original amount of \$3,740,625, \$322,892 in principal forgiveness from Environmental Protection Agency Capitalization Grant for Clean Water State Revolving Funds, secured by utility revenues and pledged sales taxes, 2.16% interest plus administrative fee of 5%, semiannual installments of principal commencing September 15, 2014, through March 15, 2032. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Borrower contained in this Loan Agreement or in the Local Note; 2) accelerate the payment of principal of and interest accrued on the Local Note; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the Local Note and any other Borrower indebtedness; 4) file suit to enforce or enjoin the action or inaction of the parties under the provisions of this Loan Agreement.

\$ 1,461,367

2024 OWRB CWSRF Promissory Note dated December 20, 2024, original amount of \$35,000,000, \$262,500 drawn through June 30, 2025, secured by utility revenues, pledged sales taxes, and a mortgage of the utility system, 2.43% interest plus administrative fee of 5%, semiannual installments of principal commencing September 15, 2027, through March 15, 2057. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Borrower contained in this Loan Agreement or in the Local Note; 2) accelerate the payment of principal of and interest accrued on the Note; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the Local Note and any other Borrower indebtedness; 4) file suit to enforce or enjoin the action or inaction of the parties under the provisions of this Loan Agreement.

\$ 262,500

Total Notes Payable \$ 1,723,867

Current portion	\$	178,320
Noncurrent portion		1,545,547
Total Notes Payable	\$	<u>1,723,867</u>

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Revenue Bonds Payable:

Series 2019 Utility Revenue Refunding Bonds dated September 30, 2019, original issue amount of \$40,720,000, sold on the open market, secured by utility revenues and dedicated 1 cent sales tax and other pledged sales tax, interest rates range from 2.361% to 3.665%, semiannual interest and annual principal installments commencing December 1, 2019, through November 1, 2040. In the event of default, the lender may: 1) accelerate maturity; 2) foreclose on lien; 3) sale collateral; 4) apply for court to appoint a receiver to administer the secured property; 5) exercise any and all rights and remedies possessed by lender.

	\$ 32,800,000
Total Revenue Bonds Payable	\$ 32,800,000
Current portion	\$ 1,645,000
Noncurrent portion	31,155,000
Total Revenue Bonds Payable	\$ 32,800,000

Debt Service Requirements to Maturity:

<u>Year Ending June 30,</u>	Governmental Activities			
	Notes Payable (direct borrowings)		Subscription Obligations	
	Principal	Interest	Principal	Interest
2026	\$ 709,891	\$ 67,945	\$ 10,369	\$ 2,041
2027	637,891	46,205	10,638	1,771
2028	370,020	26,399	10,915	1,495
2029	273,907	12,890	46,573	3,066
2030	46,586	1,657	-	-
2031-2034	3,962	-	-	-
Totals	\$ 2,042,257	\$ 155,096	\$ 78,495	\$ 8,373

<u>Year Ending June 30,</u>	Business Type Activities			
	Revenue Bonds Payable		Notes Payable (direct borrowings)	
	Principal	Interest	Principal	Interest
2026	\$ 1,645,000	\$ 1,033,918	\$ 178,320	\$ 881,544
2027	1,675,000	992,099	183,162	877,612
2028	1,715,000	947,615	1,354,728	866,547
2029	1,765,000	899,700	1,359,907	833,991
2030	1,810,000	848,692	1,365,155	801,380
2031-2035	9,930,000	3,377,594	6,353,429	3,525,592
2036-2040	11,670,000	1,564,377	5,833,333	2,799,563
2041-2045	2,590,000	47,462	5,833,333	2,090,813
2046-2050	-	-	5,833,333	1,382,063
2051-2055	-	-	5,833,333	673,313
2055-2057	-	-	2,333,333	963,900
Totals	\$ 32,800,000	\$ 9,711,457	\$ 36,461,366	\$ 15,696,318
Less amount to be drawn on OWRB 2024 Note			(34,737,499)	
Balance at June 30, 2025			\$ 1,723,867	

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**7. Fund Balance and Net Position**

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

	General Fund	Public Safety Personnel Fund	ARPA Grant Fund	Public Safety Capital Fund	Other Governmental Funds	Total
Fund Balance:						
Restricted For:						
Economic Development	\$ -	\$ -	\$ -	\$ -	\$ 803,660	\$ 803,660
Capital Projects	-	-	-	-	2,507,878	2,507,878
Parks & Recreation	-	-	-	-	249,108	249,108
Public Safety	-	1,218,713	-	487,479	-	1,706,192
Streets	-	-	-	-	2,774,025	2,774,025
Sub-total Restricted	<u>-</u>	<u>1,218,713</u>	<u>-</u>	<u>487,479</u>	<u>6,334,671</u>	<u>8,040,863</u>
Assigned For:						
Economic Development	-	-	-	-	78,171	78,171
Capital Projects	-	-	-	-	1,269,000	1,269,000
Parks & Recreation	-	-	-	-	25,507	25,507
Public Safety	-	100,461	-	83,829	-	184,290
Streets	-	-	-	-	222,023	222,023
Grants	-	-	82,348	-	-	82,348
Future Year's Budget	878,446	-	-	-	-	878,446
Sub-total Assigned	<u>878,446</u>	<u>100,461</u>	<u>82,348</u>	<u>83,829</u>	<u>1,594,701</u>	<u>2,739,785</u>
Unassigned	<u>9,977,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,977,047</u>
Total Fund Balance	<u>\$ 10,855,493</u>	<u>\$ 1,319,174</u>	<u>\$ 82,348</u>	<u>\$ 571,308</u>	<u>\$ 7,929,372</u>	<u>\$ 20,757,695</u>

Net position restrictions for the Government-wide financial statements are as follows:

	State Statutes	Enabling Legislation	Contractual Agreements	Total
Governmental Activities:				
Economic Development:				
Hotel-Motel Tax Fund	\$ -	\$ 803,660	\$ -	\$ 803,660
Sub-total Economic Development	<u>-</u>	<u>803,660</u>	<u>-</u>	<u>803,660</u>
Capital Projects:				
Capital Improvement Fund	-	-	2,507,878	2,507,878
Sub-total Capital Projects	<u>-</u>	<u>-</u>	<u>2,507,878</u>	<u>2,507,878</u>
Parks and Recreation:				
Parks & Recreation Fund	-	249,108	-	249,108
Sub-total Parks and Recreation	<u>-</u>	<u>249,108</u>	<u>-</u>	<u>249,108</u>
Public Safety:				
Public Safety Personnel Fund	-	1,218,713	-	1,218,713
Public Safety Capital Fund	-	487,479	-	487,479
Sub-total Parks and Recreation	<u>-</u>	<u>1,706,192</u>	<u>-</u>	<u>1,706,192</u>
Streets:				
Streets & Infrastructure Fund	-	2,774,025	-	2,774,025
Sub-total Streets	<u>-</u>	<u>2,774,025</u>	<u>-</u>	<u>2,774,025</u>
Total Governmental Activities	<u>-</u>	<u>5,532,985</u>	<u>2,507,878</u>	<u>8,040,863</u>
Business-Type Activities:				
Revenue Bond Trustee Accounts	-	-	1,053,814	1,053,814
TOTAL RESTRICTED NET POSITION	<u>\$ -</u>	<u>\$ 5,532,985</u>	<u>\$ 3,561,692</u>	<u>\$ 9,094,677</u>

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Accounting Changes and Error Corrections:

Governmental activities and business-type activities beginning net positions for the year ended June 30, 2024 were restated by a decrease of 502,073 and 9,916 respectively. The restatement was due to the implementation of GASB 101, *Accrued Compensated Absences*. The implementation required the restatement to include additional amounts for sick leave that were more likely than not to be taken in the subsequent year.

	<b>Governmental Activities</b>	<b>Proprietary Funds/ Business-Type Activities</b>
June 30, 2024 balance before restatement	\$ 29,569,868	\$ 12,624,563
Implementation GASB 101, Compensated Absences	(502,073)	(9,916)
June 30, 2024 balance after restatement	\$ 29,067,795	\$ 12,614,647

**8. Internal and Interfund Balances and Transfers**

The City's policy is to eliminate interfund transfers and balances in the statements of activities and net position to avoid the grossing up of balances. Only the residual balances transferred between governmental and business-type activities are reported as internal transfers and internal balances and then offset in the total column in the government-wide statements. Interfund transfers and balances between funds are not eliminated in the fund financial statements.

*Transfers:*

Internal transfers between funds and activities for the year ended June 30, 2025 were as follows:

Transfer From	Transfer To	Amount	Purpose of Transfer
General Fund	Glenpool Utility Services Authority	\$ 2,727,904	Debt service
General Fund	Glenpool Utility Services Authority	1,800,000	Bond pledge
General Fund	Capital Improvement Fund	4,418,438	Grant matching/Capital Projects
General Fund	Glenpool Industrial Authority	217,384	Transfer for TIF payouts
Hotel-Motel Tax Fund	Glenpool Industrial Authority	253,970	Operations
Glenpool Utility Services Authority	General Fund	1,800,000	Return of bond pledge
Glenpool Utility Services Authority	ARPA Fund	262,500	WWTP project
Total		\$ 11,480,196	

**Reconciliation to Fund Financial Statements:**

	Transfers In	Transfers Out	Total
Governmental Funds	\$ 6,480,938	\$ (9,417,696)	\$ (2,936,758)
Proprietary Funds	4,999,258	(2,062,500)	2,936,758
	\$ 11,480,196	\$ (11,480,196)	\$ -

**Reconciliation to Statement of Activities:**

Net Transfers	\$ (2,936,758)
Transfer capital asset from governmental activities to business-type activities	(10,056,881)
Transfer grant activity from governmental activities to business-type activities	10,033,380
Total Transfers	\$ (2,960,259)

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*Balances:*

Interfund receivable and payables at June 30, 2025 were comprised of the following:

<u>Due From</u>	<u>Due To</u>	<u>Amount</u>	<u>Nature of Balance</u>
Glenpool Utility Services Authority	General Fund	\$ 1,663,611	Pooled cash deficit
Total		<u>\$ 1,663,611</u>	

**Reconciliation to Fund Financial Statements:**

	<u>Due From</u>	<u>Due To</u>
Governmental Funds	\$ 1,663,611	\$ -
Proprietary Funds	-	1,663,611
Total	<u>\$ 1,663,611</u>	<u>\$ 1,663,611</u>

**9. Pledged Future Revenues**

*Sales Tax and Utility Net Revenues Pledge* - The City has pledged four cents (or 78.4%) of future sales tax revenues and net utility revenues to repay \$40,720,000 of Series 2019 Utility System Revenue Bonds. Proceeds from the bonds provided financing for capital assets. The bonds are payable from pledged sales tax revenues and further secured by net water, sewer and sanitation utility revenues. The bonds are payable through 2041. The total principal and interest payable for the remainder of the life of these bonds is \$42,511,457. Pledged sales taxes received in the current year were \$4,527,904 and net water, sewer and sanitation utility revenues were \$479,090 for total pledged revenues of \$5,006,994. Debt service payments of \$2,683,437 for the current fiscal year were 53.5% of total pledged revenues for this note.

*Sales Tax and Utility Net Revenues Pledge* – The City has also pledged four cents (or 78.4%) of future sales tax revenues and net utility revenues to repay the following notes payable: \$3,740,625 of 2011 CWSRF Oklahoma Water Resources Board Notes Payable and \$35,000,000 of 2024 CWSRF Oklahoma Water Resources Board Notes Payable. Proceeds from the notes provided for the purchase or construction of sewer systems. The notes are payable from pledged sales tax revenues and further secured by net water, sewer and sanitation utility revenues through 2033 and 2057 respectively. The total principal and interest payable for the remainder of the life of these notes is estimated at \$51,264,656. Totals due are subject to change dependent on final draw amounts on the 2024 CWSRF loan, of which only \$262,500 has been drawn as of June 30, 2025. Pledged sales taxes received in the current year were \$4,527,904 and net water, sewer and sanitation utility revenues were \$479,090 for total pledged revenues of \$5,006,994. Debt service payments of \$213,564 for the current fiscal year were 4.3% of total pledged revenues for these notes.

**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 and Physical Property – Covered through participation in Oklahoma Municipal Assurance Group risk entity pool (1)
- Worker’s Compensation – Worker’s compensation is covered through participation in the Oklahoma Municipal Assurance Group risk entity pool (2)

*(1) Liability Protection Plan*

The basic insurance agreements cover claims against municipalities for all government functions, utilities, and services covered in the Plan. These include bodily injury, property damage, wrongful acts, personal injury, and related torts under the state tort claims law and federal civil rights laws. All public officials, employees, services, and municipal functions are covered unless they are specifically listed as exclusions in the Plan.

The title to all assets acquired by the Plan are vested in the Group. In the event of termination of the Group, such property shall belong to the then members of the Group in equal shares. Each participating City pays all costs, premiums, or other fees attributable to its respective participation in the Plan, and is responsible for its obligation under any contract entered into with the Plan.

Reserves for claim losses include provisions for reported claims on a case basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the Plan's reinsurance contracts. These credits, if any, represent contingent liabilities of the Plan if the reinsurer was unable to meet its obligations under the reinsurance agreement.

The Plan's insurance agreements are reinsured for excess losses based upon the contract year. The significant components of each reinsurance contract can be obtained from the Plan's annual financial report.

*(2) Worker's Compensation*

The title to all assets acquired by the Plan are vested in the Plan. In the event of termination of the Plan, such property shall belong to the then members of the Plan in equal shares. Each participating city pays for all costs, premiums, or other fees attributable to its respective participation in the Plan, policy or service established under the agreement establishing the Oklahoma Municipal Assurance Group, and is responsible for its obligations under any contract entered into with the Plan.

Specific aggregate stop loss coverage is provided by Comp Source.

Reserves for policy and contract claims provide for reported claims on a case basis and a provision for incurred but not reported claims limited to specific retention levels for each member as outlined in the Plan's reinsurance agreement.

The Plan worker's compensation coverage is reinsured for losses in excess of respective retention levels. The reinsurance agreement covers losses incurred within the effective period of the agreement. Each Plan member's liability for claims losses is limited to their individual retention levels as outlined in the Plan's reinsurance agreement.

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 three fiscal years.

## **11. Commitments and Contingencies**

### *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.

### *Federal and State Award Programs:*

The City of Glenpool participates in various federal or state grant/loan programs from year to year. In , the City's involvement in federal and state award programs was 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.

## **12. Pension Plan Participation**

The City of Glenpool participates in three pension or retirement plans:

- Oklahoma Firefighter's Pension and Retirement System (OFPRS) – a statewide cost-sharing plan.
- Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan.
- Oklahoma Municipal Retirement Fund – an agent multiple-employer defined contribution plan.

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	Governmental Activities
Net Pension Liability:	
Police Pension System	\$ 1,025,042
Firefighter's Pension System	8,071,291
Total Net Pension Liability	\$ 9,096,333
Deferred Outflows of Resources:	
Police Pension System	\$ 1,302,683
Firefighter's Pension System	2,435,762
Total Deferred Outflows of Resources	\$ 3,738,445
Deferred Inflows of Resources:	
Police Pension System	\$ 278,512
Firefighter's Pension System	201,527
Total Deferred Inflows of Resources	\$ 480,039
Pension Expense:	
Police Pension System	\$ 1,453,390
Firefighter's Pension System	1,627,909
Total Pension Expense	\$ 3,081,299

*Oklahoma Firefighters' Pension and Retirement System:*

**Plan description** - The City of Glenpool, 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](http://www.ok.gov/FPRS).

**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.

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- 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 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 \$341,494. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$874,637 during the year and 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 \$861,450. 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, 2025, the City reported a net pension liability of \$8,071,291 for its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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, 2024. Based upon this information, the City's proportion was 0.612804%.

For the year ended June 30, 2025, the City recognized pension expense of \$1,627,909. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,182,560	\$ -
Changes of assumptions	291,793	-
Net difference between projected and actual earnings on pension plan investments	-	61,993
Changes in proportion and differences between City contributions and proportionate share of contributions	619,106	116,456
City contributions during measurement date	809	23,078
City contributions subsequent to the measurement date	341,494	-
<b>Total</b>	<b>\$ 2,435,762</b>	<b>\$ 201,527</b>

In the year ending June 30, 2025, \$341,494 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 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:

<u>Year ended June 30:</u>	
2026	\$ 443,505
2027	1,134,368
2028	207,555
2029	107,313
	<u>\$ 1,892,741</u>

**Actuarial Assumptions** - The total pension liability was determined by an actuarial valuation as of July 1, 2024, 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-2021 for healthy lives and no mortality improvement for disabled lives.

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2018, to June 30, 2023.

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, 2024, are summarized in the following table:

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Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	20%	5.86%
Domestic equity	42%	8.78%
International equity	20%	10.68%
Real estate	10%	9.68%
Other assets	8%	6.44%

**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 pension liability 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:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability	\$ 10,742,360	\$ 8,071,291	\$ 5,845,567

**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](http://www.ok.gov/FPRS).

*Oklahoma Police Pension and Retirement System:*

**Plan description** - The City of Glenpool, 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](http://www.ok.gov/OPPRS).

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**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.

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 determined 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 \$227,547. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$223,718 during the calendar year and 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 \$213,982. 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, 2025, the City reported a net pension liability of \$1,025,042 for its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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, 2024. Based upon this information, the City's proportion was 0.391350%.

For the year ended June 30, 2025, the City recognized pension expense of \$1,453,390. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 428,021	\$ 8,360
Changes of assumptions	-	173,627
Net difference between projected and actual earnings on pension plan investments	548,849	-
Changes in proportion and differences between City contributions and proportionate share of contributions	97,486	89,252
City contributions during measurement date	780	7,273
City contributions subsequent to the measurement date	<u>227,547</u>	<u>-</u>
Total	<u>\$ 1,302,683</u>	<u>\$ 278,512</u>

In the year ending June 30, 2025, \$227,547 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 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:

2026	\$ 59,437
2027	517,437
2028	162,384
2029	46,446
2030	10,920
	<u>\$ 796,624</u>

**Actuarial Assumptions** -The total pension liability was determined by an actuarial valuation as of July 1, 2024, 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) PubS-210 Employee (below median) Mortality Table with rates set forward two years and projected generationally using SOA Scale MP-2021.

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Healthy retiree mortality rates were based on the PubS-210 Contingent survivor (below median) Mortality Table with rate set forward two years and projected generationally using SOA Scale MP-2021.

Beneficiary mortality rates were based on the PubS-210 Contingent survivor (below median) Mortality Table with rate set forward two years and projected generationally using SOA Scale MP-2021.

Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA.

Disabled pensioners: PubS-2010 Disable Retiree Mortality Table with rates projected to 2023 using SOA Scale MP-2021.

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2017, to June 30, 2022.

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, 2024, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed income	5.65%
Domestic equity	8.63%
International equity	10.68%
Real estate	9.55%
Private equity	11.64%

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

**Discount Rate** - The discount rate used to measure the total pension liability was 7.5%. 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 liability.

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**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:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$ 2,492,971	\$ 1,025,042	\$ (216,111)

**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](http://www.ok.gov/OPPRS).

*Summary of Contributions:*

Oklahoma Firefighter's Pension and Retirement System			Oklahoma Police Pension and Retirement System		
Fiscal Year	Required Contribution	Percentage Contributed	Fiscal Year	Required Contribution	Percentage Contributed
2023	\$ 292,397	100%	2023	\$ 166,720	100%
2024	\$ 308,689	100%	2024	\$ 205,404	100%
2025	\$ 341,494	100%	2025	\$ 227,547	100%

**Oklahoma Municipal Retirement Fund (OkMRF)**

The City participates in a defined contribution plan with the Oklahoma Municipal Retirement Fund. The defined contribution plan is available to all full-time employees. A defined contribution plan's benefits depend solely on amounts contributed to the plan and investment earnings. Benefits vest at time of employment, with normal retirement at age 65. Participants are required to contribute 2% of their covered compensation and the City is required to contribute 7% of covered compensation. Participants are permitted to make voluntary deductible contributions to the plan. The City's annual cost for covered employees (with the exception of the City Manager and the Assistant City Manager) was equal to the City's required and actual contributions of \$219,241.

The City has separate defined contribution plans for the City Manager and Assistant City Manager. The City makes employer contributions that are set amounts in accordance with plan each year. For fiscal year 2025, the employer contributed 22% and 7%, respectively for the participants. The City's annual cost for the City Manager's plan of \$48,790 for 2025 was equal to the City's required and actual contributions. The City's annual cost for the Assistant City Manager's plan of \$1,256 for 2025 was equal to the City's required and actual contributions. The defined contribution plan for the Assistant City Manager was discontinued following the employee's retirement during the year ended June 30, 2025.

**13. Other Post-Employment Benefits**

**Plan description** - The City provides post-retirement benefit options for health care, prescription drug, dental and vision benefits for retired employees not yet eligible for Medicare that elect to make required contributions. The benefits are provided in accordance with State law and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The relationship for these benefits is not formalized in a contract or plan document, only a few sentences in the administrative policy. These benefits are considered for accounting purposes to be provided in accordance with a single employer substantive plan. A substantive plan is one in which the plan terms are understood by the City and plan members. This understanding is based on communications between the employers and plan member and the historical pattern of practice with regard to the sharing of benefit costs.

Employees may become eligible for those post-retirement benefits if they reach normal retirement age while working for the City and may continue until they become eligible for Medicare benefits. As of June 30, 2025, no retired employee is receiving benefits under this plan.

**Funding policy** - The City funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay premiums established by the City, with the City subsidizing the remaining costs. Contribution requirements are established and amended as needed by the City Council on an annual basis.

**Employees Covered by Benefit Terms** - At June 30, 2025 the following employees were covered by the benefit terms:

Active Employees	118
Inactive or beneficiaries currently receiving benefit payments	<u>+ 0</u>
Total	<u>118</u>

**Total OPEB Liability** - The City’s total OPEB liability of \$892,699 was measured as of June 30, 2025, and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions** - The total OPEB liability as of June 30, 2025, was determined based on an actuarial valuation prepared as of June 30, 2025 using the following actuarial assumptions:

- Actuarial cost method – Entry age normal
- Cost method application – Level percentage of pay
- Discount rate – 4.81%
- Healthcare cost trend rates – 5.86% grading to 3.94%
- Payroll growth – 3.0%
- Mortality rates – Pub2016Gen and Pub2016PS Mortality (separate employee and retiree tables for males and females; separate tables for disabled lives) with full cohort mortality projection using SOA scale AA
- Retirement and turnover rates – OkMRF 2022 experience study for civilians; police and fire are based on rates for those groups in Oklahoma

As long as the City’s OPEB plan remains unfunded the expected long-term rate of return is not relevant. However, should the plan be funded through an irrevocable trust sometime in the future, the OPEB expense will be reduced by the expected return on the fund, and the discount rates will be based on a mix of the municipal bond yield on the measurement date and the long-term rate of return of the fund based on its asset allocation.

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The long-term expected rate of return on OPEB plan investments is determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3%) and deducting investment expenses. Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large cap stocks	37.0%	5.7%
Mid/small cap stocks	12.0%	6.5%
International stocks	17.0%	5.4%
Bonds	33.0%	2.5%
Multi-sector bonds	0.0%	3.5%
Real estate	0.0%	4.8%
Cash equivalents	1.0%	0.0%
<b>Total</b>	<b>100.0%</b>	

**Changes in Total OPEB Liability** –The following table reports the components of changes in total OPEB liability:

	Total OPEB Liability
Balances at Beginning of Year	\$ 788,459
Changes for the Year:	
Service cost	86,854
Interest expense	36,150
Differences between expected and actual experience	17,873
Change of assumptions	(36,637)
Net Changes	104,240
<b>Total</b>	<b>\$ 892,699</b>
Governmental Activities	\$ 780,118
Business-Type Activities	112,581
	<b>\$ 892,699</b>

**Sensitivity of the Total OPEB Liability to Changes in the Discount Rate** - The following presents the total OPEB liability of the employer calculated using the discount rate of 4.81%, as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (3.81%) or 1-percentage-point higher (5.81%) than the current rate:

	1% Decrease (3.81%)	Current Discount Rate (4.81%)	1% Increase (5.81%)
OPEB liability	\$ 1,023,244	\$ 892,699	\$ 779,809

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**Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate** - The following presents the total OPEB liability of the employer calculated using the healthcare cost trend rates that are 1-percentage point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	Healthcare Cost		
	1% Decrease	Trend Rates	1% Decrease
	4.86%	5.86%	6.86%
	Grading to	Grading to	Grading to
	2.94%	3.94%	4.94%
OPEB liability	\$ 755,241	\$ 892,699	\$ 1,067,560

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2024, the City recognized OPEB expense of \$74,812. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Governmental Activities		Business-Type Activities		Total Activities	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 27,051	\$ 212,744	\$ 3,904	\$ 30,702	\$ 30,955	\$ 243,446
Changes of assumptions	108,538	348,473	15,664	50,289	124,202	398,762
Changes in proportion	17,146	25,282	26,651	18,514	43,797	43,796
Total	\$ 152,735	\$ 586,499	\$ 46,219	\$ 99,505	\$ 198,954	\$ 686,004

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

Year ended June 30:	Governmental Activities	Business-Type Activities	Total Activities
2026	\$ (42,676)	\$ (4,905)	\$ (47,581)
2027	(41,358)	(4,716)	(46,074)
2028	(60,166)	(7,691)	(67,857)
2029	(83,625)	(11,959)	(95,584)
2030	(85,110)	(12,089)	(97,199)
Thereafter	(120,829)	(11,926)	(132,755)
	\$ (433,764)	\$ (53,286)	\$ (487,050)

**14. Tax Abatements**

The City attracts and/or maintains business development through the GIA, which has the ability to induce developers with a sales tax and/or hotel-motel tax abatement agreement. These incentives stimulate economic growth and are seen as a benefit to all the residents and business owners throughout the City. Some of the factors considered are the jobs created during the development of the project, the permanent jobs that will remain after the completion of the project, the cost of the improvements to the property and the amount of sales tax that is expected to be generated by the business.

For the fiscal year ended June 30, 2025 the GIA did not abate hotel-motel tax that would have otherwise been remitted to the City.

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Due to the confidentiality laws in Oklahoma Statutes, Title 68, Section 1354.11, the amount of sales taxes rebated will not be disclosed. The following businesses had rebate agreements with the City as of June 30, 2025:

1. In October 2020, the City entered into a sales tax reimbursement agreement with a business in the total amount of \$600,000. Reimbursement payments are made annually to this business and are based on the sales tax increase above an annualized baseline. The sales tax rebate period is ten years from the date all facility improvements associated with site plans are completed or until the \$600,000 has been reimbursed to the business, whichever is sooner.
2. In May 2018, the City of Glenpool Tax Increment District No. 2 was created whereby a developer is to receive reimbursement for qualified project costs up to \$3,250,000 or ten years expire, whichever comes first. Funding for this reimbursement comes from the allocation of ad valorem and sales tax based on the ad valorem tax increments in excess of base assessed value that are attributable to improvements made on the District site for the project and sales tax growth on taxable sales and services within the project area.
3. In January 2017, the City of Glenpool Tax Increment District No. 1 was created whereby a developer is to receive reimbursement for qualified project costs up to \$5,250,000 or ten years expire starting, whichever comes first. Funding for this reimbursement comes from the allocation of ad valorem and sales tax based on the ad valorem tax increments in excess of base assessed value that are attributable to improvements made on the District site for the project and sales tax growth on taxable sales and services within the project area.

**REQUIRED SUPPLEMENTARY INFORMATION**

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**Budgetary Comparison Schedule (Budgetary Basis) – Year Ended June 30, 2025**

<b>General Fund</b>				
	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Beginning Budgetary Fund Balance:</b>	\$ 4,379,264	\$ 5,184,647	\$ 14,157,426	\$ 8,972,779
<b>Resources (Inflows):</b>				
Taxes	13,129,381	13,129,381	13,175,448	46,067
Intergovernmental	250,000	335,497	375,315	39,818
Licenses and permits	78,600	78,600	68,440	(10,160)
Charges for services	337,769	337,769	341,568	3,799
Fines & forfeitures	200,500	200,500	227,414	26,914
Investment earnings	290,397	290,397	378,779	88,382
Miscellaneous	37,595	55,283	263,773	208,490
Transfer in	1,800,000	1,800,000	1,800,000	-
<b>Total resources (Inflows)</b>	<u>16,124,242</u>	<u>16,227,427</u>	<u>16,630,737</u>	<u>403,310</u>
<b>Amounts available for appropriation</b>	<u>20,503,506</u>	<u>21,412,074</u>	<u>30,788,163</u>	<u>9,376,089</u>
<b>Charges to Appropriations (Outflows):</b>				
Administration	727,796	933,438	888,813	44,625
Engineering	361,927	390,907	248,912	141,995
General government	1,781,089	1,783,589	1,514,677	268,912
Police	2,745,282	2,812,106	2,883,956	(71,850)
Dispatch	712,764	712,764	621,614	91,150
Fire	2,803,265	2,876,573	2,581,334	295,239
Animal control	172,487	172,487	171,403	1,084
Streets and parks	1,844,842	1,887,686	1,254,327	633,359
Emergency management	113,500	113,500	59,970	53,530
Community development	599,963	599,963	543,938	56,025
Transfers out	8,640,591	9,129,061	9,163,726	(34,665)
<b>Total Charges to Appropriations</b>	<u>20,503,506</u>	<u>21,412,074</u>	<u>19,932,670</u>	<u>1,479,404</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,855,493</u>	<u>\$ 10,855,493</u>

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<b>Public Safety Personnel Fund</b>				
	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 1,698,490	\$ 1,698,490	\$ 1,705,937	\$ 7,447
Investment earnings	24,211	24,211	49,634	25,423
Total revenues	<u>1,722,701</u>	<u>1,722,701</u>	<u>1,755,571</u>	<u>32,870</u>
<b>EXPENDITURES</b>				
Departmental:				
General government	2,608	2,608	2,893	(285)
Police	765,850	765,850	607,908	157,942
Fire	1,129,278	1,129,278	1,067,862	61,416
Total Expenditures	<u>1,897,736</u>	<u>1,897,736</u>	<u>1,678,663</u>	<u>219,073</u>
Excess (deficiency) of revenues over expenditures	<u>(175,035)</u>	<u>(175,035)</u>	<u>76,908</u>	<u>251,943</u>
Budgetary Fund balances - beginning	175,035	175,035	1,242,266	1,067,231
Budgetary Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,319,174</u>	<u>\$ 1,319,174</u>

<b>ARPA Grant Fund</b>				
	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Intergovernmental	\$ 21,039,751	\$ 21,039,751	\$ 10,033,380	\$ (11,006,371)
Investment earnings	46,079	46,079	66,319	20,240
Transfer In	-	-	262,500	262,500
Total revenues	<u>21,085,830</u>	<u>21,085,830</u>	<u>10,362,199</u>	<u>(10,723,631)</u>
<b>EXPENDITURES</b>				
Departmental:				
General government	4,920	267,920	267,057	863
Water and sewer	23,140,129	22,877,129	10,056,881	12,820,248
Total Expenditures	<u>23,145,049</u>	<u>23,145,049</u>	<u>10,323,938</u>	<u>12,821,111</u>
Excess (deficiency) of revenues over expenditures	<u>(2,059,219)</u>	<u>(2,059,219)</u>	<u>38,261</u>	<u>2,097,480</u>
Budgetary Fund balances - beginning	2,059,219	2,059,219	44,087	(2,015,132)
Budgetary Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,348</u>	<u>\$ 82,348</u>

**Footnotes to Budgetary Comparison Schedules:**

1. The budgetary comparison schedule is reported on a GAAP basis using the modified accrual basis with the exception of on-behalf payments made by the state related to firefighter and police pension and transfers in/out.
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.

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

	General Fund
Total revenue - budgetary basis	\$ 16,630,737
On-behalf revenue	1,098,355
Transfers In	(1,800,000)
Total revenue - GAAP basis	\$ 15,929,092
Total expenditures - budgetary basis	\$ 19,932,670
On-behalf expenses	1,098,355
Transfers Out	(9,163,726)
Total expenses - GAAP basis	\$ 11,867,299

4. Expenditures exceeded appropriations at the following legal level of control:

•	General Fund – Police	\$71,850
•	General Fund - Transfers Out	\$34,665
•	Public Safety Personnel Fund – General Government	\$285

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Schedules of Required Supplementary Information  
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM  
Last 10 Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City's proportion of the net pension liability	0.321600%	0.335300%	0.424700%	0.470670%	0.496380%	0.534067%	0.534548%	0.574932%	0.553954%	0.612804%
City's proportionate share of the net pension liability	\$3,413,117	\$4,096,830	\$5,341,402	\$5,298,045	\$5,245,030	\$6,579,240	\$3,520,357	\$7,518,582	\$7,147,392	\$8,071,291
City's covered-employee payroll	\$ 871,564	\$ 982,474	\$1,257,713	\$1,398,565	\$1,529,807	\$1,719,243	\$1,790,436	\$1,853,176	\$2,088,547	\$2,204,923
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	391.61%	416.99%	424.69%	378.82%	342.86%	382.68%	196.62%	405.71%	342.22%	366.06%
Plan fiduciary net position as a percentage of the total pension liability	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%	69.49%	70.90%	71.94%

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Statutorily required contribution	\$ 137,546	\$ 176,080	\$ 195,799	\$ 214,173	\$ 240,694	\$ 250,661	\$ 259,445	\$ 292,397	\$ 308,689	\$ 341,494
Contributions in relation to the statutorially required contribution	137,546	176,080	195,799	214,173	240,694	250,661	259,445	292,397	308,689	341,494
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 982,474	\$1,257,713	\$1,398,565	\$1,529,807	\$1,719,243	\$1,790,436	\$1,853,176	\$2,088,547	\$2,204,923	\$2,439,245
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City's proportion of the net pension liability (asset)	0.3721%	0.3757%	0.4001%	0.4001%	0.4223%	0.4042%	0.4058%	0.4222%	0.3436%	0.3914%
City's proportionate share of the net pension liability (asset)	\$ 15,172	\$ 575,383	\$ 30,779	\$ (201,718)	\$ (26,959)	\$ 464,240	\$ (1,946,586)	\$ (338,603)	\$ (104,941)	\$ 1,025,042
City's covered-employee payroll	\$ 1,051,731	\$ 1,147,269	\$ 1,203,929	\$ 1,320,836	\$ 1,398,315	\$ 1,377,238	\$ 1,401,491	\$ 1,403,535	\$ 1,282,462	\$ 1,580,033
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	1.44%	50.15%	2.56%	15.27%	1.93%	33.71%	-138.89%	-24.13%	-8.18%	64.87%
Plan fiduciary net position as a percentage of the total pension liability	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%	102.74%	101.02%	92.40%

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Statutorily required contribution	\$ 149,106	\$ 152,662	\$ 171,709	\$ 181,781	\$ 179,041	\$ 182,455	\$ 183,220	\$ 166,720	\$ 205,404	\$ 227,547
Contributions in relation to the statutorily required contribution	149,106	152,662	171,709	181,781	179,041	182,455	183,220	166,720	204,948	227,547
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 456	\$ -
City's covered-employee payroll	\$ 1,147,269	\$ 1,203,929	\$ 1,320,836	\$ 1,398,315	\$ 1,377,238	\$ 1,401,491	\$ 1,403,535	\$ 1,282,462	\$ 1,580,033	\$ 1,750,362
Contributions as a percentage of covered-employee payroll	13.00%	12.68%	13.00%	13.00%	13.00%	13.02%	13.05%	13.00%	12.97%	13.00%

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

Schedule of Required Supplementary Information  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
POSTEMPLOYMENT HEALTH INSURANCE IMPLICIT RATE SUBSIDY PLAN  
Last 10 Fiscal Years\*

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service cost	\$ 43,113	\$ 42,338	\$ 79,815	\$ 105,391	\$ 127,665	\$ 122,200	\$ 84,318	\$ 86,854
Interest	17,633	22,292	33,574	27,860	31,561	36,438	32,296	36,150
Difference between expected and actual experience	-	38,385	(9,317)	11,602	(236,759)	(124,305)	(16,923)	17,873
Changes in assumptions	(19,619)	245,965	179,338	8,401	(315,755)	(243,788)	(8,911)	(36,637)
Expected net benefit payments	-	(3,217)	(7,615)	(8,072)	-	-	-	-
Net change in total OPEB liability	41,127	345,763	275,795	145,182	(393,288)	(209,455)	90,780	104,240
Balances - Beginning of Year	492,555	533,682	879,445	1,155,240	1,300,422	907,134	697,679	788,459
Balances - End of Year	<u>\$ 533,682</u>	<u>\$ 879,445</u>	<u>\$ 1,155,240</u>	<u>\$ 1,300,422</u>	<u>\$ 907,134</u>	<u>\$ 697,679</u>	<u>\$ 788,459</u>	<u>\$ 892,699</u>
Covered employee payroll	\$ 4,250,000	\$ 4,850,000	\$ 4,830,000	\$ 5,018,000	\$ 5,169,000	\$ 5,685,000	\$ 5,690,000	\$ 7,269,000
Total OPEB liability as a percentage of covered employee payroll	12.56%	18.13%	23.92%	25.92%	17.55%	12.27%	13.86%	12.28%

**Notes to Schedule:**

\* Only eight fiscal years are presented because 10-year data is not yet available.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

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**OTHER SUPPLEMENTARY INFORMATION**

**CITY OF GLENPOOL, OKLAHOMA**  
**ANNUAL FINANCIAL STATEMENTS**  
**As of and for the Year Ended June 30, 2025**

**Combining Balance Sheet – Nonmajor Governmental Funds – June 30, 2025**

	<u>Special Revenue</u>		<u>Capital Project Funds</u>		<u>Total Governmental Funds</u>
	<u>Hotel-Motel Tax Fund</u>	<u>Parks &amp; Rec Fund</u>	<u>Capital Improvement Fund</u>	<u>Streets &amp; Infrastructure Fund</u>	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 858,644	\$ 274,615	\$ 3,861,878	\$ 2,906,884	\$ 7,902,021
Due from other governments	-	-	-	112,968	112,968
Other receivables	23,187	-	-	-	23,187
Total assets	<u>\$ 881,831</u>	<u>\$ 274,615</u>	<u>\$ 3,861,878</u>	<u>\$ 3,019,852</u>	<u>\$ 8,038,176</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ 85,000	\$ 23,804	\$ 108,804
Total liabilities	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>23,804</u>	<u>108,804</u>
Fund balances:					
Restricted	803,660	249,108	2,507,878	2,774,025	6,334,671
Assigned	78,171	25,507	1,269,000	222,023	1,594,701
Total fund balances	<u>881,831</u>	<u>274,615</u>	<u>3,776,878</u>	<u>2,996,048</u>	<u>7,929,372</u>
Total liabilities and fund balances	<u>\$ 881,831</u>	<u>\$ 274,615</u>	<u>\$ 3,861,878</u>	<u>\$ 3,019,852</u>	<u>\$ 8,038,176</u>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor  
Governmental Funds – For the Year Ended June 30, 2025**

	<u>Special Revenue</u>		<u>Capital Project Funds</u>		<u>Total Governmental Funds</u>
	<u>Hotel-Motel Tax Fund</u>	<u>Parks &amp; Rec Fund</u>	<u>Capital Improvement Fund</u>	<u>Streets &amp; Infrastructure Fund</u>	
<b>REVENUES</b>					
Taxes	\$ 255,926	\$ -	\$ -	\$ 900,443	\$ 1,156,369
Charges for services	-	13,525	-	-	13,525
Investment earnings	37,045	12,293	142,808	115,228	307,374
Total revenues	<u>292,971</u>	<u>25,818</u>	<u>142,808</u>	<u>1,015,671</u>	<u>1,477,268</u>
<b>EXPENDITURES</b>					
Current:					
General government	2,157	715	8,561	6,734	18,167
Economic development	(4,492)	-	-	-	(4,492)
Capital outlay	-	28,169	1,022,957	367,349	1,418,475
Debt service:					
Principal	-	-	-	95,214	95,214
Total expenditures	<u>(2,335)</u>	<u>28,884</u>	<u>1,031,518</u>	<u>469,297</u>	<u>1,527,364</u>
Excess (deficiency) of revenues over expenditures	<u>295,306</u>	<u>(3,066)</u>	<u>(888,710)</u>	<u>546,374</u>	<u>(50,096)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	4,418,438	-	4,418,438
Transfers out	(253,970)	-	-	-	(253,970)
Total other financing sources (uses)	<u>(253,970)</u>	<u>-</u>	<u>4,418,438</u>	<u>-</u>	<u>4,164,468</u>
Net change in fund balances	41,336	(3,066)	3,529,728	546,374	4,114,372
Fund balances - beginning	840,495	277,681	247,150	2,449,674	3,815,000
Fund balances - ending	<u>\$ 881,831</u>	<u>\$ 274,615</u>	<u>\$ 3,776,878</u>	<u>\$ 2,996,048</u>	<u>\$ 7,929,372</u>

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**Schedule of Bond Coverage – For the Year Ended June 30, 2025**

**SCHEDULE OF REVENUE BOND COVERAGE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

		Series 2019 Bonds and OWRB CW 2011 Note & OWRB CW 2024 Note
Gross Revenue Available for Debt Service:		
Charges for services	\$	5,705,540
Sales tax pledged and transferred		<u>4,527,904</u>
Total Gross Revenues Available		<u>10,233,444</u>
Operating Expenses:		
Water, Sewer, Sanitation and Admin		<u>5,226,450</u>
Total Operating Expenses		<u>5,226,450</u>
Net Revenues Available for Debt Service	\$	<u>5,006,994</u>
Debt Service Requirements:		
Average annual principal and interest requirements on bonds and subordinate debt:		
Series 2019 Utility System Revenue Bonds, Taxable Refunding Series	\$	2,656,966
OWRB CW 2011 Note		199,191
OWRB CW 2024 Note		<u>280,770</u>
Total average annual debt service	\$	<u>3,136,927</u>
Computed Coverage		<u>160%</u>
Coverage Requirement		<u>125%</u>

NOTE: The above gross revenue and operating expenses only include the activities of the Authority related to water, sewer and sanitation services, excluding depreciation and amortization expense.

NOTE: The OWRB CW 2024 Note average annual principal and interest requirements on bonds and subordinate debt has been limited to the amount drawn on the loan as of 6/30/25.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

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**SINGLE AUDIT AND INTERNAL CONTROL AND COMPLIANCE INFORMATION**



**HINKLE &  
COMPANY** PC  
Strategic  
Business Advisors

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards***

Honorable Mayor and  
Members of the City Council  
City of Glenpool, Oklahoma  
Glenpool, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glenpool, Oklahoma (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 14, 2026.

**Report on Internal Control over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Tulsa, Oklahoma  
January 14, 2026

Hike & Company, PC





**HINKLE &  
COMPANY**  
Strategic PC  
Business Advisors

**Independent Auditor's Report on Compliance  
for Each Major Federal Program; Report on Internal Control  
over Compliance and Report on Schedule of Expenditures of  
Federal Awards Required by the *Uniform Guidance***

Honorable Mayor and  
Members of the City Council  
City of Glenpool  
Glenpool, Oklahoma

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited City of Glenpool's (the City's) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

**Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



### **Report on Internal Control Over Compliance**

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Hick & Company, PC*

Tulsa, Oklahoma  
January 14, 2026



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**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 2025**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Federal/State Grantor/Pass through agency Grantor/Program Title	Federal AL Number	Agency or Grant Number	Program or Award Amount	Federal Expenditures
<b>FEDERAL ASSISTANCE:</b>				
<u>U. S. DEPARTMENT OF TREASURY:</u>				
OWRB ARPA grant - Wastewater Treatment Plant	21.027	ARP-23-0014-DPG	\$ 44,000,000	\$ 9,179,345
American Rescue Plan Act-Trauch #1, #2 & #3	21.027	N/A	2,445,534	854,035
Total U.S. Department of Treasury			46,445,534	10,033,380
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Bulletproof Vest Partnership	16.607	2022BUBX	4,009	1,790
Total U.S. Department of Justice			4,009	1,790
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>				
Passed through Oklahoma Department of Homeland Security: State and Local Cybersecurity Grant Program	97.137	EMW-2022-CY-00022	14,057	14,031
Total U.S. Department of Homeland Security			14,057	14,031
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Passed through Oklahoma Highway Safety Office: State and Community Highway Safety	20.600	AL-25-03-09-03	29,101	21,310
State and Community Highway Safety	20.600	SC-25-03-22-03	2,695	2,695
Total U.S. Department of Transportation			31,796	24,005
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>				
Passed through Tulsa County: CDBG - Urban City Program	14.218	B-24-UC-40-0001	120,143	-
Total U.S. Department of Housing and Urban Development			120,143	-
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$ 46,615,539</b>	<b>\$ 10,073,206</b>

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal awards activity of the City of Glenpool, Oklahoma for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Glenpool, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of Glenpool.

**Note 2. Summary of Significant Accounting Policies**

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
2. The City has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**CITY OF GLENPOOL, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended June 30, 2025**

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**City of Glenpool, Oklahoma**  
Schedule of Findings and Questioned Costs  
Year Ended June 30, 2025

**Findings Required to be Reported by Government Auditing Standards**

No matters are reportable.

**Findings Required to be Reported by the Uniform Guidance**

No matters are reportable.

**City of Glenpool, Oklahoma**  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025

**Findings Required to be Reported by Government Auditing Standards**

No matters are reportable.

**Findings Required to be Reported by the Uniform Guidance**

No matters are reportable.

January 14, 2026

Hinkle & Company, PC  
5028 E. 101st Street, Suite A  
Tulsa, OK 74137

This representation letter is provided in connection with your audit of the basic financial statements of The City of Glenpool as of June 30, 2025 for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of The City of Glenpool in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of January 14, 2026.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 14, 2026, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have a process to track the status of audit findings and recommendations.
7. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
8. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

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**12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641**

*Mayor Joyce Calvert Ward 3; Vice-Mayor Jacqueline Lund Ward 4  
Tim Fox Ward 1; Chris Brobst Ward 2; Shayne Buchanan At-Large  
David Tillotson City Manager; LeaAnn Reed CAO; Lesli Smith City Clerk  
[www.glenpoolonline.com](http://www.glenpoolonline.com)*

9. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
11. The effects of uncorrected misstatements summarized in the attached schedule and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
12. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
13. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
14. All funds and activities are properly classified.
15. All funds that meet the quantitative criteria in GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus as amended, and GASB Statement No. 65, Items Previously Reported as Assets and Liabilities, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
16. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
17. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
18. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
19. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
20. All interfund and intra-entity transactions and balances have been properly classified and reported.
21. Special items and extraordinary items have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
24. All required supplementary information is measured and presented within the prescribed guidelines.
25. With regard to investments and other instruments reported at fair value:
  - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

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**12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641**

*Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4  
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large  
David Tillotson City Manager, Lea Ann Reed CAO, Lesli Smith City Clerk  
[www.glenpoolonline.com](http://www.glenpoolonline.com)*

Information Provided

26. We have provided you with:
- Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
27. All transactions have been recorded in the accounting records and are reflected in the financial statements.
28. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
29. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
30. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
31. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
32. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
33. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
34. The City of Glenpool has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
35. We have disclosed to you all guarantees, whether written or oral, under which the City of Glenpool is contingently liable.
36. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
37. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

38. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
39. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
40. There are no:
- a. violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
41. The City of Glenpool has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
42. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



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David Tillotson, City Manager



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Josh Brannon, Finance Director

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**12205 S. Yukon, Glenpool, OK 74033 OFFICE: 918-322-5409 FAX: 918-209-4641**

*Mayor Joyce Calvert, Ward 3; Vice-Mayor Jacqueline Lund, Ward 4  
Tim Fox, Ward 1; Chris Brobst, Ward 2; Shayne Buchanan, At-Large  
David Tillotson City Manager, Lea Ann Reed CAO, Lesli Smith City Clerk  
[www.glenpoolonline.com](http://www.glenpoolonline.com)*

**City of Glenpool**  
**Summary of Audit Differences**  
**Year Ended June 30, 2025**

	Current Year Over (Under) Statement
Statement of activities misstatements:	None
Cumulative effect, before effect of prior year	
Effect of prior year differences-prior year	
Cumulative Effect (after effect of prior year differences)	
Reclassification of adjustments	None
Statement of financial position misstatements	
Current assets	
Total assets	
Current liabilities	
Total liabilities	
Net assets	
Beginning	
Ending	

**To:** Mayor and Council  
**From:** David Agbetunsin, City Engineer  
**Meeting Date:** February 2, 2026  
**Department/Office:** Engineering Department  
**Item Name:** General Utility Easement for Redbud Glen II

**Summary:**

Background

Redbud Glen Phase II is a residential subdivision located in Glenpool, Oklahoma. The subject property lies within the Northeast Quarter of the Southeast Quarter (NE/4 SE/4) of Section Fourteen (14), Township Seventeen (17) North, Range Twelve (12) East of the Indian Meridian, Tulsa County, Oklahoma.

Phase II represents a continuation and expansion of the existing Redbud Glen subdivision, providing additional residential lots and new home construction as the neighborhood develops. The subdivision consists of eighty-two (82) lots across seven (7) blocks, along with four (4) reserve tracts, encompassing a gross area of approximately 25.729 acres.

The proposed easement is located along the southern eleven (11) feet of Lot 9, Block 2, Redbud Glen Addition, as recorded in Plat No. 7000, Tulsa County, Oklahoma. The easement grants the City of Glenpool the right to install, operate, repair, and maintain sanitary sewer, water, and other utility facilities, including access necessary to perform these functions. This easement is required to facilitate the Phase II sanitary sewer connection to the existing Phase I system.

The applicant's representative for the easement is Alan R. Staab, Manager of Redbud Glen, LLC.

**Recommended Action:**

Staff recommends approval of the acceptance of the general utility easement for Redbud Glen Phase II

**Budget:**

**Attachments:**

1. General Utility Easement for Redbud Glen II
2. Redbud Glen II Sewer Plan

Monday, October 6, 2025

Duy Nguyen  
City Planner  
City of Glenpool  
12205 S. Yukon Ave.  
Glenpool, OK 74033

Phone: (918) 322-5409

**Re: 22108 - Staab - Redbud Glen II: Engineering Design & Permitting**

Dear Duy:

In support of this phase 2's sanitary sewer connection to the existing sewer in phase 1, please find enclosed for City Council acceptance:

One (1) - General Utility Easement, original, owner-executed

Please let us know when this is scheduled for City Council acceptance.

Please contact me at (918) 745-9929 or [eenyart@tannerbaitshop.com](mailto:eenyart@tannerbaitshop.com) if you have any questions or need additional information.

Respectfully,

  
Erik Enyart, AICP, CFM

**GENERAL UTILITY EASEMENT**

STATE OF OKLAHOMA    )  
  ) SS  
COUNTY OF TULSA        )

Redbud Glen, LLC, an Oklahoma Limited Liability Company , the undersigned (Grantor), as the owner of the legal and equitable title of the following described real estate (Property), for and in consideration of the sum of TEN DOLLARS (\$10.00), and other good and valuable considerations, the receipt of which is acknowledged, does hereby grant and convey to the City of Glenpool, a Municipal Corporation (Grantee), a general utility easement through, over, and across the following described Property:

The South Eleven (11) Feet of Lot Nine (9), Block Two (2), “Redbud Glen Addition”, an Addition to the City of Glenpool Tulsa County, State of Oklahoma, according to the Recorded Plat thereof (Plat No. 7000);

for the purpose of permitting Grantee and Franchise Utility services thereon, through, over, under, and across said property, together with all necessary and convenient appurtenances thereto; to use and maintain the same; and affording Grantee and Franchise Utility service provider officers, agents, employees, and/or all persons under contract with either, the right of access at all times to and upon said premises and strip of land for the purposes of surveying, excavating for, constructing, building, operating, repairing, and maintaining all such utility services and associated appurtenances.

The Grantee and Franchise Utility service providers are hereby given and granted the non-exclusive possession of said above described premises for the purposes aforesaid and Grantor, for itself and its heirs, administrators, successors, and assigns, covenants and agrees, which covenant and agreement shall be binding on the Grantor, its heirs, administrators, successors and assigns, and shall be enforceable by the City of Glenpool, Oklahoma and by Franchise Utility service providers that:


- 1) Within the general utility easement, no building, structure, or other above or below ground obstruction that interferes with stated uses and purposes of the general utility easement shall be placed, erected, installed, or maintained, provided nothing herein shall be deemed to prohibit drives, parking areas, curbing, landscaping, retaining walls, signs, and customary screening fences, provided such improvements do not constitute an obstruction, as determined by the City of Glenpool, and are permitted by the City of Glenpool;
- 2) Grantee shall not be responsible for damage to permitted improvements placed within the general utility easement by the Grantor or third party resulting from repair, maintenance, or the installation of Grantee facilities;

- 3) Grantee has the right to recover the costs of any repairs necessary, due to the actions of the Grantor or other persons in privity with it, to the facilities the Grantee has installed within the general utility easement;
- 4) Changes in finished grade in excess of twelve (12) inches shall be prohibited;
- 5) In the event these terms are violated by the Grantor or other persons in privity with it, such violation will promptly be corrected and eliminated upon receipt of notice from the Grantee or Franchise Utility supplier, or the Grantee or Franchise Utility supplier shall have right to remove or otherwise eliminate such violation, and Grantor, its heirs, administrators, successors and assigns, shall promptly pay the actual cost thereof

**TO HAVE AND TO HOLD** such easement unto to the City of Glenpool (Grantee), its successors or assigns as aforesaid:

Dated this 2nd day of October, 2025.


By: Redbud Glen, LLC,  
an Oklahoma Limited Liability Company (Grantor)

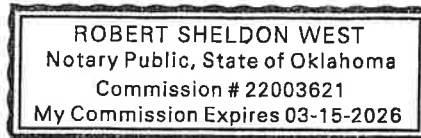
  
Alan R. Staab, its Manager

STATE OF OKLAHOMA    )  
  ) ss.                   CORPORATE ACKNOWLEDGEMENT  
COUNTY OF TULSA    )

Before me, the undersign, a Notary Public, in and for said County and State on this the 2nd day of October, 2025, personally appeared Alan R. Staab, as Manager of Redbud Glen, LLC to me known to be the identical person who subscribed as the maker to the foregoing as Owner (Grantor) and acknowledged to me that he executed the same as their his free and voluntary act and deed, and as the free and voluntary act and deed of such company for the uses and purposes therein set forth.

IN WITNESS WHEREOF, I hereunto set my official signature and affixed my notarial seal the day and year last above written.

  
Name: Sheldon West  
Notary Public



My Commission Expires:  
3-15-2026

ACCEPTED BY:

CITY of GLENPOOL  
A Municipal Corporation

Dated this: \_\_\_\_\_, day of \_\_\_\_\_, 2025

By: \_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney

This document is preliminary in nature and is not a final, signed and sealed document.

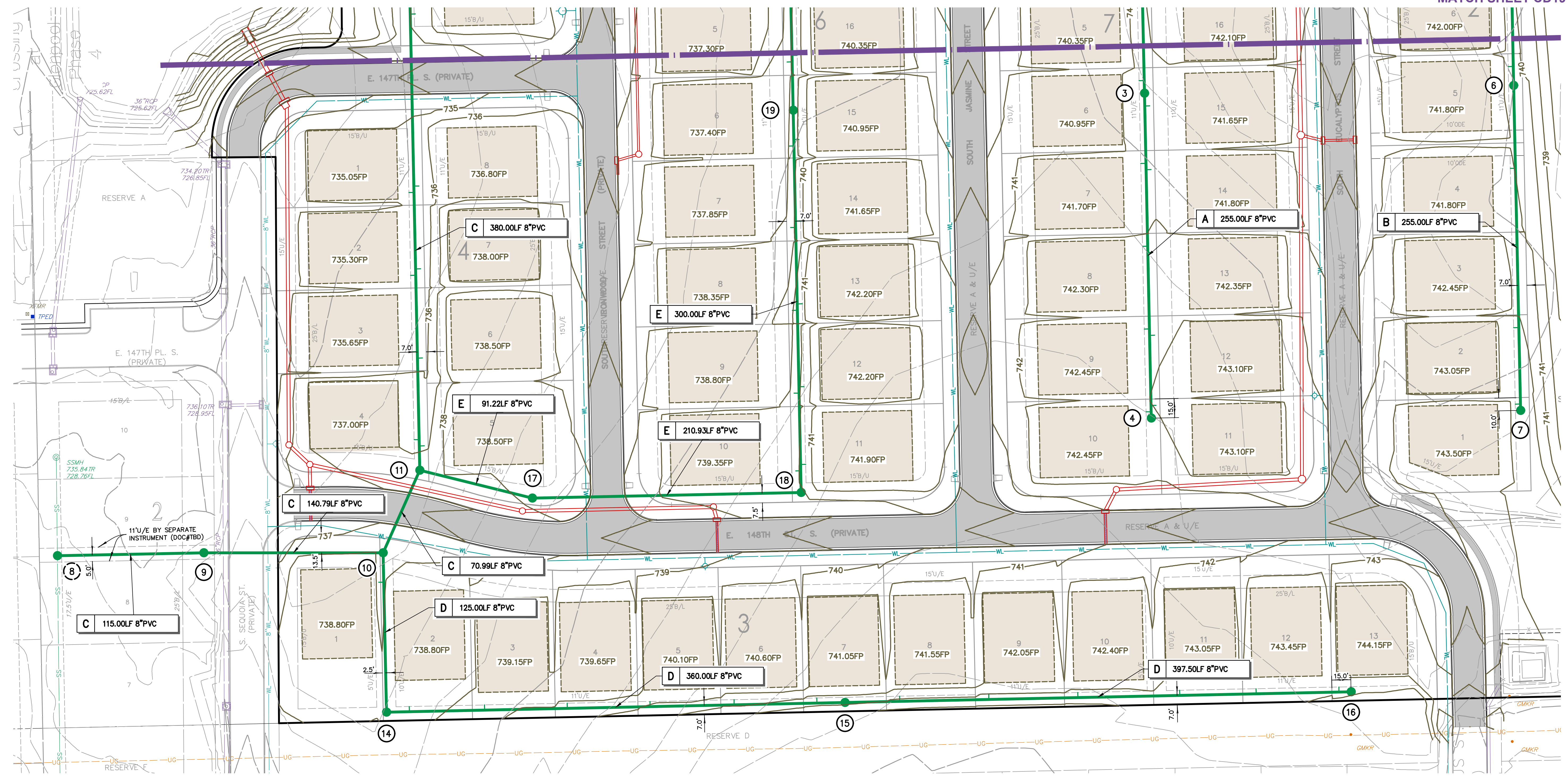
**Tanner Consulting LLC**  
 CIVIL ENGINEERING | LAND SURVEYING  
 LANDSCAPE ARCHITECTURE | PLANNING  
 5323 SOUTH LEWIS AVENUE  
 TULSA, OKLAHOMA 74105-6539  
 OFFICE: 918.745.9929  
 www.tannerbaitshop.com  
 CERTIFICATE OF AUTHORIZATION NO. OK CA 2661 EXP. 6/30/2027



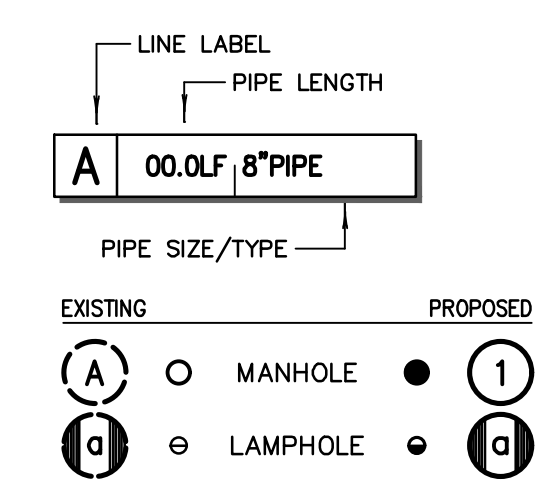
THESE PLANS AND DRAWINGS ARE NOT TO BE REPRODUCED, CHANGED OR COPIED IN ANY FORM OR MANNER WHATSOEVER WITHOUT FIRST OBTAINING THE EXPRESS WRITTEN PERMISSION AND CONSENT OF TANNER CONSULTING, NOR ARE THEY TO BE ASSIGNED TO ANY THIRD PARTY WITHOUT OBTAINING SAID WRITTEN PERMISSION AND CONSENT. ANY CHANGES MADE FROM THESE PLANS WITHOUT CONSENT OF TANNER CONSULTING ARE UNAUTHORIZED, AND SHALL RELIEVE TANNER CONSULTING OF RESPONSIBILITY FOR ALL CONSEQUENCES ARISING OUT OF SUCH CHANGES.

MILESTONE	DATE
1ST SUBMITTAL	TBD
PLOT DATE: 12/17/25	

ALL CONSTRUCTION TO BE IN STRICT ACCORDANCE WITH CURRENT CITY OF GLENPOOL & CREEK COUNTY RWMA STANDARDS & SPECIFICATIONS (INCLUDING O.D.O.T. 2019 EDITION).



**Legend**



**Benchmark 1**  $\blacklozenge$   
 CHISELED BOX SET ON THE NW CORNER OF STORM SEWER STRUCTURE IN "REDBUD GLEN ADDITION", APPROX. 149' NORTH OF THE INTERSECTION OF E. 147TH PL. S. AND S. SEQUOIA ST. (351744.01N, 2561079.30E)  
 ELEVATION = 733.80' (NAVD 88)

**Benchmark 2**  $\blacklozenge$   
 CHISELED BOX SET ON TOP CURB IN "THE CROSSING AT GLENPOOL PHASE 5", APPROX. 30' SOUTH OF THE INTERSECTION OF S. HICKORY PL. S. AND E. 148TH ST. (351268.19N, 2560818.98E)  
 ELEVATION = 737.30' (NAVD 88)

**RedBud Glen II**  
 Part of the SE/4 of Section 14 T-17-N R-12-E  
 Glenpool, Tulsa County, Oklahoma

PROJECT: 22108  
 ISSUE DATE: 0/0/0000  
 PLAN SCALE: (H) 1" = 40'  
 (V) N/A  
**Sanitary Sewer Plan (South)**  
**CD20**  
 --- OF 00

**To:** Mayor and Council  
**From:** David Tillotson, City Manager  
**Meeting Date:** February 2, 2026  
**Department/Office:** Administration  
**Item Name:** Newave Service Agreement

**Summary:**

The City was notified by our current IT provider that they need to move us from month-to-month service onto an annual maintenance agreement. These agreements have become the standard within the industry. During the conversation with our provider, it became clear that our costs were going to increase significantly. While we have had a good relationship with our current provider, we believed it was in the best interest of the City to gather and review other proposals. Our former IT Director solicited and reviewed proposals from several different companies before narrowing the list to two finalists: our current provider and Newave Solutions.

After the departure of our IT Director, the project was placed on hold while we adjusted the workload and made sure staff had a good understanding of the current state of our system and the projects that were already underway. The service agreement was recently brought back to the top of the project list and reviewed. We solicited updated proposals from the two finalists. Additionally, we interviewed both companies and reached out to a municipal client of Newave to get input from them on the standard of service they experience and their satisfaction with Newave. Although both proposals will still require us to spend more than was budgeted for the fiscal year, Newave's proposal was significantly less than our current providers' proposed costs.

The contract includes a \$5,250 one-time onboarding fee and then a monthly recurring fee of \$7,588.90. This number is based on the total number of computers and servers we are actively using and can change from time to time as we add or reduce the number of devices that we utilize. Legal has reviewed the agreement and has made some suggested changes that do not affect pricing or scope. We are in conversations with Newave regarding these changes. If approved by Council, staff will not execute the contract until these few language discrepancies are agreed to by both parties.

**Recommended Action:**

Staff recommends the Council approve the Service Agreement with Newave Solutions, LLC pending final approval from the City Attorney.

**Budget:**

\$7,588.90 monthly cost plus \$5,250 one-time onboarding fee.

**Attachments:**

1. Newave Solutions - redline



# Managed IT

**Prepared for:**

**City of Glenpool**

David Tillotson

Wednesday, January 14, 2026



## Executive Summary

### 365 Licensing

Microsoft 365 is currently under an annual agreement. Microsoft now allows tenants to transfer from one Cloud Solution Provider (CSP) to another during the agreement term. If Newave is selected, we will initiate the transfer request and move the licensing from the current CSP to ours.

## Professional Services

Description	Price	Qty	Ext. Price
<b>Project</b>	\$125.00	42	\$5,250.00
Fixed-fee labor for project work to onboard workstations, servers, network infrastructure, and vendors, and to complete the full onboarding scope.			
Subtotal:			<b>\$5,250.00</b>

## Managed Services

Description	Recurring	Qty	Ext. Recurring
<b>Pro Platinum Workstation</b>	\$70.00	93	\$6,510.00
<b>Pro Platinum Additional Device</b>	\$35.00	19	\$665.00
<b>Network Administration</b>	\$100.00	1	\$100.00
Network Administration and Management (Ubi Cloud Key, Vendor Management, Firewall Management, Switch Management, 3CX)			
<b>Server Support</b>	\$10.00	11	\$110.00
Monthly Subtotal:			<b>\$7,385.00</b>

## Backup/BDR Products

Description	Recurring	Qty	Ext. Recurring
<b>DATTO 365 Backup (ICR) Month to Month</b>	\$3.90	1	\$3.90
<b>Server Backup - Cloud</b>	\$25.00	8	\$200.00
Image Based Server Backup to Cloud			
Monthly Subtotal:			<b>\$203.90</b>



## Managed IT

**Prepared by:**

**Newave Solutions, LLC.**

Kellen Cowan  
918-289-2093  
kellen@newavesolutions.com

**Prepared for:**

**City of Glenpool**

12205 S. Yukon  
Glenpool, OK 74033  
David Tillotson  
(918) 322-5409  
dtillotson@cityofglenpool.com

**Quote Information:**

**Quote #: KC000202**

Version: 1  
Delivery Date: 01/14/2026  
Expiration Date: 02/28/2026

## Quote Summary

Description	Amount
Professional Services	\$5,250.00
<b>Total:</b>	<b>\$5,250.00</b>

## Monthly Expenses Summary

Description	Amount
Managed Services	\$7,385.00
Backup/BDR Products	\$203.90
<b>Monthly Total:</b>	<b>\$7,588.90</b>

## \*Optional Expenses

Description	Recurring	One-Time
Optional Backup and Disaster Recovery. Replaces \$200/Month Offsite Image Backup	\$1,124.80	\$3,961.42
<b>Optional Subtotals:</b>	<b>\$1,124.80</b>	<b>\$3,961.42</b>

PRICES SUBJECT TO CHANGE - PRICES BASED UPON TOTAL PURCHASE - ALL DELIVERY, TRAINING OR CONSULTING SERVICES TO BE BILLED AT PUBLISHED RATES FOR EACH ACTIVITY INVOLVED - GENERALLY ALL HARDWARE COMPUTER COMPONENTS PROPOSED ABOVE ARE COVERED BY A LIMITED ONE YEAR WARRANTY, COVERING PARTS AND LABOR FOR HARDWARE ONLY AND ON A DEPOT BASIS - WE SPECIFICALLY DISCLAIMS ANY AND ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO ANY IMPLIED WARRANTIES OR WITH REGARD TO ANY LICENSED PRODUCTS. WE SHALL NOT BE LIABLE FOR ANY LOSS OF PROFITS, BUSINESS, GOODWILL, DATA, INTERRUPTION OF BUSINESS, NOR FOR INCIDENTAL OR CONSEQUENTIAL MERCHANTABILITY OR FITNESS OF PURPOSE, DAMAGES RELATED TO THIS AGREEMENT. MINIMUM 15% RESTOCKING FEE WITH ORIGINAL PACKAGING. ALL ACCEPTED QUOTES WILL BE INVOICED FOR THE FULL PRICE OF THE PROJECT. 3% CASH, CHECK OR ACH DISCOUNT IS APPLIED TO THIS QUOTE, IF YOU WANT TO PAY BY CREDIT CARD YOU WILL LOSE THE DISCOUNT.



Newave Solutions, LLC.

City of Glenpool

Signature: \_\_\_\_\_

Name: Kellen Cowan

Title: President

Date: 01/14/2026

Signature: \_\_\_\_\_

Name: David Tillotson

Date: \_\_\_\_\_



## Terms and Conditions Pro Platinum

### PRO PLATINUM SERVICES AGREEMENT

Effective the date set forth below, Newave Solutions, LLC ("Newave") and City of Glenpool ("Customer") hereby enter into to this Pro Platinum Services Agreement (together with its appendices, this "Agreement") and agree as follows:

**1. Newave Services:** Newave shall provide the services set forth in this Agreement and in the Appendices attached hereto, which are hereby incorporated into this Agreement by reference (the "Services"). As set forth in Appendix B and subject to the terms of this Agreement, the Services shall include Newave provision to Customer of: (a) continual network monitoring services; (b) support, repair and, when necessary, replacement of any Newave-provided hardware and software; (c) managed services for Customer's network; and (d) encryption of any wireless data traffic in Customer's environment. Notwithstanding the foregoing, the Services shall not include any obligation for Newave to provide training, education, repair, or related maintenance of Customer's: (i) cell phones, tablets, or similar mobile devices; (ii) printers, copiers, scanners, or peripheral hardware; or (iii) paper stock, ink, or related consumables. Unless otherwise set forth in Appendix B, or by prior written agreement, Newave shall have no obligation to provide services for any Customer-owned hardware or software outside the scope of this Agreement. Customer agrees that any third-party vendor support fees or charges incurred by Newave relating to the servicing or repair of any Customer-owned hardware or software shall be invoiced to Customer; provided, however, that Newave shall give notice to Customer prior to incurring any such third-party fees, and Customer may decline to make use of such fee-incurring third-party services. During the Term (as defined herein) Newave shall retain ownership and control of all administrative logins and passwords, which shall be released upon Customer's performance of all obligations under this Agreement, and (as applicable) its obligations under any additional agreements between Customer and Newave or its affiliates ("Related Agreements"), including Customer's full payment of any monthly fees, late fees, or related costs owed to Newave.

**2. Customer Service:** Upon Customer's request, onsite support may be provided by Newave during its normal business operating hours, excluding recognized holidays ("Business Hours"). Onsite support outside of normal operating hours may be provided at an hourly rate of no less than \$330.00 per hour (subject to a two-hour minimum); provided, however, that upon notice to Customer, such rate may be increased by Newave, in its sole discretion, based upon the urgency, time, day, technician availability, and related circumstances of Customer's request. Alternatively, upon Customer's request, off-site remote support may be provided by Newave during Business Hours. As of the date of this Agreement, Customer may initiate a customer support or service ticket (a "Ticket") through contacting Newave: (a) by phone at 918-379-4935; (b) by email to [help@newavesolutions.com](mailto:help@newavesolutions.com); (c) by other means as provided on Newave's website at [www.newavesolutions.com](http://www.newavesolutions.com); or (d) as otherwise provided pursuant to Newave's Terms and Conditions at <https://newavesolutions.com/terms-and-conditions/> (the "Newave Policies"), the terms of which are hereby incorporated by reference into this Agreement, subject to the modifications set out in the Addendum to this Agreement. Upon submission of a Ticket by Customer, each Ticket will be assigned a unique number for use by Customer in tracking its resolution progress and for continuing interactions with Newave support technicians. Newave shall respond to all Tickets as set forth in Appendix A.

**3. Fees and Payment:** Customer agrees to pay Newave a monthly fee in the amount of \_\_\_\_\_, plus any applicable taxes and related fees (the "Service Fees"), for each month during the Term of this Agreement, as set forth in Section 4 below. Each monthly Service Fees payment shall be paid by Customer in advance, on or before the fifth (5th) day of each calendar month. Further, at the conclusion of each monthly billing cycle, Newave may conduct an audit of Customer's account. Pursuant to such audit, Newave may with Customer's written consent temporarily or permanently adjust the monthly Service Fees or apply non-recurring fees (an "Adjustment Fee"), relating to Customer's request to add or remove specific Services provided hereunder. In the event such Adjustment Fee is invoiced to Customer, such invoicing shall be assessed in arrears. In the event Customer fails to make a timely monthly payment, such past-due amounts due accrue interest at a rate of eighteen percent (18%) per annum. Upon Customer's failure to make any timely payments hereunder, Customer agrees that Newave may: (a) require Customer's enrollment in automated clearing house (ACH) payment processing for all future payments; and (b) suspend performance of any or all of the Services, including but not limited to Customer's network accessibility. At the conclusion of the Initial Term and/or any subsequent Renewal Term (as defined below), Newave may, at its option and upon notice to Customer, reasonably increase the Service Fees in accordance with ordinary or customary increases in its overhead, inflation, or similar operational needs.

**4. Agreement Term and Termination:** The initial term of this Agreement shall be for a period of one (1) year (the "Initial Term"), which shall begin on the earlier of: the date Services are initiated by Newave, or ninety (90) days following the Execution Date of this Agreement (the "Effective Date"). This Agreement may be renewed upon mutual ratification for additional one (1) year terms (each a "Renewal Term") (the Initial Term and each Renewal Term collectively referred to herein as the "Term"); provided, however, that no less than thirty (30) days before the conclusion of the Term, either party give written notice to the other of its intent not to renew. Subject to the conditions set forth in this Section 4, Customer may terminate this Agreement upon thirty (30) days written notice to Newave. Provided, however, that if Customer elects to terminate this Agreement without cause during the Initial Term, Customer shall pay to Newave an early termination fee equal to fifty percent (50%) of all outstanding Services Fees remaining under the Agreement at the time of termination ("Early Termination Fees"). For purposes of this provision, "cause" means, without limitation, the occurrence of one or more of the following: (a) any breach of this Agreement by Newave; (b) gross negligence or willful misconduct by Newave; (c) violation of any applicable federal, state or local law, regulation, or ordinance by Newave; (d) insolvency, bankruptcy, or cessation of business operations; or (e) any act or omission by Newave that materially threatens the health, safety, or welfare of the public. Upon request by Customer option and at Customer's expense, Newave may provide assistance and support in transferring the Services to another provider including, but not limited to, training, data transfer, license transfers, and equipment de-installation. Upon the termination, expiration, or non-renewal of this Agreement, Customer shall be responsible for copying and/or removing any personal or confidential information, data, images or other files stored on or in any Equipment (as defined below) prior to its return to Newave.

**4.1 Non-Appropriation:** Notwithstanding the foregoing and any other provision in this Agreement, the parties acknowledge and agree that Customer is a political subdivision of the State of Oklahoma and, as such, Customer is subject to the fiscal year debt limitations in Article 10, Section 26 of the Oklahoma Constitution, which prohibits Customer from obligating future fiscal year funds. Therefore, to the extent that this

Agreement contemplates payment(s) beyond Customer's current fiscal year (July 1, 2025, to June 30, 2026) or any subsequent fiscal year, Customer's obligation to make such payment(s) is contingent upon Customer's ratification of this Agreement and appropriation of funds each fiscal year occurring during the Initial Term or any Renewal Term. In the event of non-ratification or non-appropriation, this Agreement shall terminate at the conclusion of the then-current fiscal year, and no amounts, including but not limited to Early Termination Fees, shall be owed by Customer for any period beyond the conclusion of the then-current fiscal year.

**5. Customer Equipment Obligations:** Any hardware or related equipment supplied by Customer for use in Newave's provision of the Services must meet certain technical and practical requirements for Newave to provide the Services successfully. As of the Execution Date, Customer understands and represents to Newave the following regarding the equipment it provides: (a) all servers with Microsoft Windows operating systems utilize Windows 2016 Server or later and have all of the latest Microsoft Service Packs and Critical Updates installed; (b) all desktop PC's and notebooks or laptops with Microsoft Windows operating systems utilize Windows Pro 10 or later and have all of the latest Microsoft Service Packs and Critical Updates installed; (c)



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all server and desktop software is genuine, licensed and vendor-supported; (d) Customer's environment has a currently licensed, up-to-date and vendor-supported server-based antivirus solution protecting all servers, desktops, notebooks, laptops and email; (e) Customer has installed a firewall between the internal network and internet; (f) all wireless data traffic in the environment is securely encrypted; and (g) all equipment is under warranty from the original manufacturer. Provided, however, that the technical requirements set forth in this Section 5 may be updated or changed by Newave from time to time and as it deems reasonably necessary, as further described in the Newave Policies. Equipment which initially meets the technical requirements of this Section 5 but, during the Term of this Agreement, fails in any material respect more than four (4) times in any thirty (30) day period, Customer shall replace such deficient equipment at its sole expense.

**6. Newave Equipment:** Customer agrees that all equipment provided to Customer by Newave during the Term of this Agreement (the "Equipment"), the initial provision of which as is described in Appendix B, shall remain the sole property of Newave. Customer shall not attempt to sell, sublease, tamper, troubleshoot, repair, move, add, or modify the Equipment in any way without the prior written consent of Newave. All Equipment shall be monitored, maintained and repaired solely by Newave or its approved agents. Any tampering, repair attempt, or service of the Equipment by Customer or any third-party shall be a material breach of this Agreement. Upon the termination of this Agreement, Customer shall return the Equipment to Newave within ten (10) business days. Pursuant to the terms of this Section 6, Customer hereby grants an irrevocable authorization for Newave to enter upon Customer's property and retrieve the Equipment. Customer shall be liable to Newave for all damages caused to the Equipment and any expenses incurred by Newave associated with the repossession and/or repair of the Equipment, including but not limited to: costs of repair, moving fees, storage, insurance, attorney fees and related. Newave and Customer may enter into a separate agreement relating to any Equipment ("Equipment Agreement"), including but not limited to a lease, rental, or financing agreement. Any obligations contained in such Equipment Agreement shall also be in addition to the parties' obligations hereunder, and any modification or termination of this Agreement shall not operate to modify or relieve Customer from any of its obligations under the Equipment Agreement. For efficiency of invoicing, any amounts owed by Customer to Newave under an Equipment Agreement may be invoiced together with any amounts owed under this Agreement; provided, however, that such charges shall be clearly itemized and differentiated on such invoices. Customer shall keep the Equipment safe, secure, protected and adequately insured while in its possession. Customer shall insure the Equipment from loss or casualty in sufficient coverages in amounts no less than the aggregate replacement cost of all Equipment. Customer shall name Newave as the Equipment's primary loss payee on all applicable insurance policies and provide Newave copies of such policies upon request by Newave. If Customer fails to insure the Equipment, Newave shall be permitted, but not required, to secure and pay the premiums for an insurance policy on the Equipment and Customer shall reimburse Newave for any expenses relating thereto. Customer shall be responsible to Newave for any and all costs to replace the Equipment should it be damaged, destroyed, or stolen while in Customer's possession.

**7. Access to Data and Password Security:** Newave shall be authorized at all times to view and access any Customer data in the ordinary course of its performance of the Services or in a manner consistent with typical and customary industry practices. Customer authorizes Newave to delete, modify, change, and/or rewrite any information reasonably necessary to complete the system repair, maintenance or improvement or which is necessary to provide the Services. Newave shall maintain and strictly control all administrative codes and passwords during the Term of this Agreement, as provided in Section 1 herein.

**8. Limitations on Liability:** In no event will the collective aggregate liability of Newave and its affiliates, employees, agents, licensors, subcontractors, service providers, and suppliers under or in connection with this Agreement or the Related Agreements, or subject matter thereof, under any legal or equitable theory, including breach of contract, tort (including negligence), strict liability, and otherwise, exceed the total amount of Service Fees paid to Newave by Customer, as of the Effective Date up to the event giving rise to any claim.

**9. Confidentiality and Non-Solicitation of Employees:** Except as otherwise required by law, all project specifications, pricing, estimates, work, manuals, instructions and related documents and electronic records of Newave relating to the Services or Newave's performance under this Agreement are confidential and proprietary trade secrets and shall not be disclosed by Customer, any of its representatives, agents, employees or contractors without the prior written consent of Newave. During the Term of this Agreement and for a period of two (2) years following its termination, Customer shall not attempt, directly or by assisting others, to employ, recruit or engage any employee or representative of Newave.

**10. Contract Exclusivity:** [DELETED]

**11. Force Majeure:** An Event of Force Majeure means any event that is beyond the reasonable control of either party and unavoidable or unpreventable including, but not limited to, government act, act of God, fire, explosion, storm, flood, earthquake, lightning, riot, war, pandemic, mandated shut down due to outbreak of infectious disease, or absence of necessary equipment or materials caused by delivery or transportation delays. The party seeking the exemption from its obligations under this Agreement owing to an Event of Force Majeure shall, without undue delay, inform the other party of such exemption and the steps needed to be taken to perform its obligation. Should the performance of this Agreement be delayed or hindered due to any Event of Force Majeure as defined above, the prevented party shall not be liable therefor only to the extent being delayed or hindered. The prevented party shall take suitable measures to lower or eliminate the impact of such Event of Force Majeure, and make endeavors to resume the performance of



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the obligations delayed or hindered by an Event of Force Majeure. Both parties agree to make their best efforts to continue to perform this Agreement once the Event of Force Majeure is eliminated.

**12. Non-Disparagement:** [DELETED].

**13. Alternative Dispute Resolution:** Newave and Customer shall submit any disputes arising out of or relating to this Agreement or the Services (the "Dispute") for resolution in accordance with this Section 13 and pursuant to the procedures set forth in the Newave Policies, which shall be the sole and exclusive procedures for the resolution of the Dispute. The parties shall first endeavor to settle the Dispute by confidential mediation. The Dispute and any other conflict arising out of or relating to this Agreement, including without limitation, the breach, termination or validity of this Agreement and any issue pertaining to arbitrability, which has not been resolved by mediation as provided above within sixty (60) days after initiation of the mediation procedure shall be finally resolved by binding arbitration pursuant to the Oklahoma Uniform Arbitration Act.

**14. Assignment:** Neither party shall assign or otherwise transfer any of its rights, or delegate or otherwise transfer any of its obligations or performance, under this Agreement, in each case whether voluntarily, involuntarily, by operation of law, or otherwise, without the other party's prior written consent. For purposes of the preceding sentence, and without limiting its generality, any merger, consolidation, or reorganization involving Customer or Newave (regardless of whether Customer or Newave is a surviving or disappearing entity) will be deemed to be a transfer of rights, obligations, or performance under this Agreement for which the other party's prior written consent is required. No delegation or other transfer will relieve Customer or Newave of any of its obligations or performance under this Agreement. Any purported assignment, delegation, or transfer in violation of this Section 14 shall be void. This Agreement is binding upon and inures to the benefit of the parties hereto and their respective permitted successors and assigns.

**15. Miscellaneous:** When permitted, any lawsuit between the parties shall be brought in Tulsa County District Court. This Agreement shall in all respects be governed by, and construed in accordance with, the laws of the State of Oklahoma, including all matters of construction, validity and performance. In case one or more of the provisions of this Agreement or any application thereof shall be invalid or unenforceable, the validity of the remaining provisions and any other application thereof shall not in any way be impaired thereby. In the event of a dispute between Newave and Customer, the prevailing party shall receive, in addition to any other damages it may receive, its mediation and arbitrator fees and costs, its attorney fees, costs and other expenses incurred by the prevailing party. This Agreement may not be altered or amended without the written consent of Newave and Customer. This Agreement constitutes the entire agreement between the parties and supersedes any prior understanding or representation of any kind pertaining to the Services. This Agreement may be executed by manual or electronic signature of a party. Each party agrees the electronic signatures of the parties included in this Agreement are intended to authenticate this writing and have the same force and effect as manual signatures. This Agreement may be executed and enforced in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

This Agreement is entered into date: 01/01/0001, ("Effective Date").

### Appendix A

## Managed Service Agreement: Appendix A

Customer Expectation for Response and Resolutions by NEWAVE SOLUTIONS, LLC.

*The following schedule shows the Targeted Times for Response and Resolution by NEWAVE SOLUTIONS, LLC.*

Description of Trouble Situation:	Priority Status	Response Time	Resolution Time	Escalation Threshold



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<b>Service not available</b> (All users and functions unavailable)	As Needed	Within 1 hour	ASAP Best Effort	2 hours
<b>Significant degradation of service</b> (large number of users or business critical functions affected)	As Needed	Within 4 hours	ASAP – Best Effort	8 hours
<b>Limited degradation of service</b> (limited number of users or functions affected, business process can continue)	Ongoing	Within 24 hours	ASAP – Best Effort	48 hours
<b>Small service degradation</b> (business process can continue, one user affected)	Ongoing	Within 48 hours	ASAP – Best Effort	96 hours

Understanding the Support Tiers at NEWAVE SOLUTIONS, LLC.

<i>The following schedule details and outlines the Support Tiers which serve this Managed Service Agreement:</i>	
<b>Tier Level:</b>	<b>Description of Action within Tier Level:</b>
<b>Tier 1 Support</b>	All support incidents begin in Tier 1, where the initial trouble ticket is created; the issue is identified and clearly documented, and basic hardware/software troubleshooting is initiated.
<b>Tier 2 Support</b>	All support incidents that cannot be resolved with Tier 1 Support are escalated to Tier 2, where more complex support on hardware/software issues can be provided by more experienced Engineers.
<b>Tier 3 Support</b>	Support Incidents that cannot be resolved by Tier 2 Support are escalated to Tier 3, where support is provided by the most qualified and experienced Support Engineers who have the ability to collaborate with 3rd Party (Vendor) Support Engineers to resolve the most complex issues.

Appendix B

**Managed Service Agreement: Appendix B**



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Covered Equipment under this Agreement	
<b>Description of Equipment:</b>	
Managed Desktops/Laptops	Yes
Managed Networks:	Yes
Managed Servers:	Yes
Managed Firewalls:	Yes
Managed Domains:	Yes
Managed SSL Certifications:	Yes
Managed Backup Disaster & Recovery Units:	Yes

## Managed Service Agreement: Appendix B

Description – Workstation & Help Desk Support	Frequency	Included
8x5 Mon-Fri onsite and remote support	As needed	Yes
Onsite support All other times, 2-hour Minimum	As Needed	\$330ph
Remote Support 5:01 - 9PM	As Needed	Yes
Remote Support all other times	Emergency Only	Add'l. \$\$\$
Anti-virus updates	Ongoing	Yes
Spyware scan and removal	Ongoing	Yes
Patch management	Ongoing	Yes



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Temporary file deletions	Ongoing	Yes
New Employee/PC or Add PC	As needed	No, Project \$
Parts & labor on workstations (HaaS Only)	As needed	Yes
<b>Description – Servers</b>	<b>Frequency</b>	<b>Included</b>
Manage servers	Ongoing	Yes
Check print queues	Ongoing	Yes
Monitor all server services	Ongoing	Yes
Keep service packs, patches, and hotfixes current as per company policy	Ongoing	Yes
Check event log of every server and identify any potential issues	Ongoing	Yes
Monitor hard drive free space on server	Ongoing	Yes
Exchange Server user/mailbox management	Ongoing	Yes
Monitor Active Directory replication	Ongoing	Yes
Monitor WINS replication	Ongoing	Yes
SQL server management	Ongoing	Yes
Reboot servers if needed	As needed	Yes
Run Defrag and Check-Disk on all drives	Ongoing	Yes
Scheduled off time server maintenance	As needed	Yes
Install supported software upgrades	As needed	Yes
Determine logical directory structure, Implement, MAP, and detail	Ongoing	Yes
Set up and maintain groups (accounting, admin, printers, sales, whs, etc.)	As needed	Yes
Check status of backups	Ongoing	Yes
Alert Client to dangerous conditions	Ongoing	Yes
- Memory running low	Ongoing	Yes
- Hard drive showing sign of failure	Ongoing	Yes
- Hard drive running out of disk space	Ongoing	Yes
- Controllers losing interrupts	Ongoing	Yes
- Network Cards report unusual collision activity	Ongoing	Yes
Educate and correct user errors (deleted files, corrupted files, etc.)	As needed	Yes
Clean and prune directory structure keep efficient and active	As needed	Yes
Parts and Labor on Server (HaaS Only)	Ongoing	Yes
<b>Description – Disaster Recovery</b>	<b>Frequency</b>	<b>Included</b>
Disaster recovery of server(s)	As needed	Yes
Daily incremental backup	Ongoing	Yes
Offsite backup	Ongoing	Yes
Same day server virtualization	As needed	Yes

<b>Description – Security</b>	<b>Frequency</b>	<b>Included</b>
Check firewall logs	As needed	Yes
Confirm that antivirus definition auto updates have occurred	Ongoing	Yes
Confirm that anti spyware updates have occurred	Ongoing	Yes



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Confirm that backup has been performed on a daily basis	Ongoing	Yes
Create new directories, shares and security groups, new accounts, disable/delete old accounts, manage account policies	As needed	Yes
Permissions and file system management	Ongoing	Yes
Set up new users, including login restrictions, passwords, security, applications	As needed	Yes
Set up and change security for users and applications	As needed	Yes
Monitor website use	N/A	No
Website content filtering	Ongoing	Yes
Email SPAM protection	As needed	Yes if Applicable
Monitor for unusual activity among users	As needed	Yes
<b>Description – Applications</b>	<b>Frequency</b>	<b>Included</b>
Ensure Microsoft Office applications are functioning as designed	Ongoing	Yes
Ensure line of business applications are functioning as designed	Ongoing	Yes
<b>Description – Vendor Management</b>	<b>Frequency</b>	<b>Included</b>
Manage the following vendor relationships:	As needed	Yes
- Internet	As needed	Yes
1. Copiers	As needed	Yes
1. Faxes and scanners	As needed	Yes
- Proprietary software applications		Yes

**ADDENDUM TO PRO PLATINUM SERVICES AGREEMENT**

This Addendum to Pro Platinum Services Agreement (“Addendum”) is entered into by and between **Newave Solutions, LLC** (“Newave”) and the **City of Glenpool, Oklahoma** (“Customer”), effective as of the date (“Effective Date”) of the **Pro Platinum Services Agreement** (“Agreement”) for the purpose of modifying Newave’s Terms and Conditions at <https://newavesolutions.com/terms-and-conditions/> (“Newave Policies”) that are incorporated by reference into the Agreement, as follows:

1. Newave shall provide Customer with no less than ten (10) days’ advance written notice before unilaterally imposing any revised or updated Newave Policies on Customer. If Customer disagrees with any revised or updated Newave Policies, then the Agreement shall be deemed mutually terminated as of the tenth day after written notice was received by Customer.

2. Newave shall not have the unilateral right to withdraw or amend the Newave Services, or any service or material provided as a part of the Newave Services.

3. All provisions under the heading “Indemnification” that obligate Customer to defend, indemnify and hold harmless Newave, its affiliates, licensors, service providers, and their respective officers, directors, employees, contractors, agents, licensors, suppliers, successors, and assigns are deleted in their entirety.

4. All provisions under the heading “Resolution of Disputes” are deleted in their entirety.

5. A copy of the Newave Policies current as of the Effective Date is attached hereto.

6. If and to the extent it is determined that there is a conflict between the provisions of the Agreement, this Addendum and/or the Newave Policies, the terms of the Agreement shall control over the Addendum and Newave Policies, and the terms of the Addendum shall control over the Newave Policies.

7. This Addendum and the Agreement may not be modified except by a written instrument that is signed by an authorized representative of Customer and Newave.

**WHEREFORE**, having fully read and understood the terms of this Addendum, the parties sign their names below with the intention that they shall be legally bound by it.

**NEWAVE SOLUTIONS, LLC:**

By: \_\_\_\_\_

\_\_\_\_\_ Date

\_\_\_\_\_  
Name / Title

**CITY OF GLENPOOL:**

By: \_\_\_\_\_

\_\_\_\_\_ Date

Joyce Calvert, Mayor