

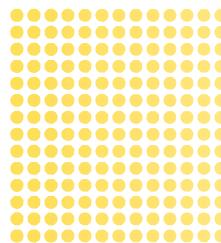


# BROKEN ARROW

*Where opportunity lives*

# CITY OF BROKEN ARROW

FISCAL YEAR  
2026 ANNUAL BUDGET  
2027 FINANCIAL PLAN



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# SECTION 1



# EXECUTIVE SUMMARY

CITY OF  
**BROKEN ARROW**

BROKEN ARROW, OKLAHOMA

**FISCAL  
YEAR 2026**

# **FISCAL YEAR 2026**

## **EXECUTIVE SUMMARY**

Every year the annual municipal budget process gives the Council and Administration the opportunity to do several things which include: (1) Review and confirm the priorities of local government; (2) Determine our service levels based on those priorities and sustainable resources available; and (3) Thoroughly plan our program of work and then implement within operations over the fiscal year (FY). As is mentioned in each executive summary, it is critical that our proposed actions build upon past successes and continue to advance our top priorities.

In the end, it's all about maintaining a great quality of life in Broken Arrow. To maintain the high standards that we have set for ourselves, we must have a solid financial foundation that sustains the operations we implement for the community. As mentioned on numerous occasions, it will be the Administration's #1 priority to build a municipal budget that meets the community's expectations and is financially sustainable. This approach includes both the short-term and long-term viability of the organization, and the proposed budget for the next fiscal year does continue to employ a prudent approach to maintaining the great quality of life that currently exists in Broken Arrow. Our focus will always be on vision, mission, and opportunities that will accomplish the plan by maintaining our pledge to our top six organizational priorities which are as follows:

1. Public safety services and the community's well-being.
2. Economic development administration focusing on growth and prosperity.
3. Innovative municipal government operations.
4. Fiscal sustainability and strategic public investments (capital improvement program).
5. Transformational initiatives that help us remain a thriving and healthy community.
6. Transparency and Communications.

The Finance team advises that our budget now has a total of 36 different funds. Included in the FY26 Budget Book is a breakdown on proposed expenditures and fund balances where applicable for each of these funds. The Finance team has done an excellent job of putting together a booklet that provides the governing body with great information on each fund in order to make informed decisions on the proposed budget.

## **MUNICIPAL BUDGET PROCESS**

In full transparency, let me share some details about our annual budget process. It begins with a meeting in early January with the Finance team to discuss the upcoming fiscal year and to establish budget parameters (e.g., revenue projections for the year ending, preliminary revenue projections for the upcoming fiscal year, Council priorities, fund balances, etc.). This year we declared the week of March 10th, Budget Week. With this approach, it gives the Leadership team an overall picture of FY26 with the requests submitted. During the week, we spend many hours reviewing requests from directors on their needs for operations and capital improvements. We focus heavily on needs and how best to fund what is necessary to maintain a great quality of life. Adjustments were made when deemed essential to accomplish the goals and objectives and to focus on the areas on the following page.

- How we can we better serve the community through each respective department.
- Constantly seek opportunities to run the operations more efficiently and effectively.
- How do we manage our resources to ensure that our infrastructure is being maintained while preserving and enhancing our financial position?
- Update on our on-going development plans for employee training AND our succession planning efforts to prepare future organizational leaders and managers.

Once Budget Week was completed, my office works with the Finance team to begin balancing the budget with the resources available and then finalizing the plan for submission to the City Council for review, consideration and ultimately approval.

## **FY26 BUDGET CONSIDERATIONS AND CONCERNS**

Overall, while we have seen a slow-down in sales and use tax receipts, the fiscal health of the city right now is very stable. Our over-arching goal will always be to balance operational needs with maintaining a conservative approach to the use of our available revenues. As stated in previous budget messages, every increase in “on-going” expenses are seriously evaluated since they will have an impact on future budgets. We will end FY25 strong but with a negative net income of \$3,812,919. We used net income and fund balance to fund a transfer to supplement the funding of the public infrastructure to support the amphitheater. Without the transfer, our estimated net income for FY25 would be just over \$1.8 million for the General Fund.

Next, the Administration is pleased to note that our reserves are adequate at this time to temporarily offset any unforeseen situation or circumstances we could face (e.g., natural or man-made disasters, a down-turn in the economy, unanticipated increases in the cost of doing business, etc.). However, our reserves are only temporary relief.

With regard to operating revenues and expenses, we anticipate that they will continue to be sustainable but must be watched closely. We expect the expenses of the public safety departments, to exceed available revenues in the early 2030s. Case in point, for FY 2026, the City must absorb an increase in our contributions to the police pension fund as a result of a Bill passed in 2024. The estimated cost for said increase is approximately \$185,000 for this fiscal year alone. When this happens, we will become overly reliant on fund reserves. We need to continually monitor this inevitability until additional revenue sources can be identified and implemented. This is why we need to continue to look for new sources of revenue and lobby the state legislature for implementing a different municipal tax model to create more sustainable revenue sources. Honestly, this continues to be one of my main concerns for the long-term sustainability of the municipal budget.

Let me also mention that nearly everything continues to cost more. Inflation, supply-chain issues, and availability of supplies and materials is a huge challenge right now. This is why directors, finance officials, and city administration are continually scrutinizing the approved budget throughout the year to ensure our expenses are staying on-track with anticipated revenues.

Next, our bond rating remains unchanged which continues to demonstrate that Broken Arrow is a great investment. This is good news as it helps ensure that we get the best rates when we issue bonds. I am pleased to report that our expenditures through April 2025 are coming in below what we originally projected. This is largely due to our conservative approach and ability to prepare for the unknown.

Regarding our revenues, the Manual of Fees has slight increases proposed for certain user-related services, especially in our utilities. The rate model calls for small increases for services provided to cover the cost of operations, capital improvement investments, and debt-service for monies borrowed from the Oklahoma Water Resources Board. We are concerned about customers understanding the cost of operations and the rate we charge our customers for services. Personnel and department operational expenses (wages/benefits, utilities, gas, and even pens, pencils, and paper, etc.) are all higher than in the past and there doesn't seem to be any relief in sight. We will definitely be implementing a comprehensive education campaign on the cost of business and the services we provide.

Finally, as mentioned in all previous budget messages, Oklahoma is one of the last states in America that uses sales tax as the primary revenue source to fund General Fund operational expenses. It is enormously challenging to precisely estimate revenues in such an unpredictable system. Because our state continues to use this antiquated business model, we spend an excessive amount of time chasing sales tax type businesses to give our citizens more opportunities to shop local, therefore maintaining and growing our tax base.

## **FINANCIAL SUMMARY - PROPOSED FY 2026 MUNICIPAL BUDGET**

The proposed FY26 Municipal Budget includes planned expenditures of \$455,957,612 a decrease of \$16,240,626 or 3.44% over FY25 originally budgeted expenditures of \$472,198,240. The primary reasons for the decrease from last year's approved budget is the anticipated bond sale for this FY is less than last year's sale, and many projects were completed this year. There are multiple capital projects that are in one phase or another of construction. The breakdown of the FY26 proposal are as follows:

- Operational Expenses: \$181,303,023 increase of \$15,858,336 or 9.58%
- Capital Outlay: \$232,561,333 decrease of \$34,599,470 or 12.95%
- Debt Service: \$42,093,256 increase of \$2,500,456 or 6.31%

## **GENERAL FUND**

The total proposed budget for our General Fund, which includes expenditures, transfers out, and budgeted ending Reserve and Unreserved Fund balances is \$153,662,215. Proposed expenditures, including transfers:

- \$120,978,215, an increase of \$5,217,309 or 4.5% over the FY25 budget. The budget proposal shows a net income of \$53,848.
- Fund balance at the end of FY26 (June 30, 2026) is estimated to include \$20,755,574 in restricted fund balance (to meet our reserve policy and compensated absences) and \$11,928,426 unrestricted for a total of \$32,684,000 in fund balance.

## **PUBLIC SAFETY FUNDS**

By ordinance (approved in 2015) we are required to ensure each department receives a dedicated portion (Police 36.7% and Fire 30.7%) of all available General Fund current operating revenues. Based on current total expenses for the police and fire departments, public safety consumes all operational sales tax we have available along with 25.2% of all other General Fund revenues available (e.g., franchise fees, permit fees, court, revenue, etc.) for all operations. This fact means that all other General Fund departments (e.g., Parks, Community Development, Economic Development, General Administration, etc.) must operate with the remaining 74.8% of General Fund revenue.

As noted in previous budget messages, because of the ever-increasing costs of collective bargaining and maintaining a high-level of service the community has come to expect, we must find an additional dedicated funding source for public safety. The following is the current status of the police and fire sales tax funds respectively:

## **POLICE SALES TAX FUND**

I am pleased to report to Council that our Police Sales Tax Fund maintains a healthy fund balance. The anticipated fund balance ending June 30, 2025, is at \$29.5 million which is significantly higher than projected for FY25. This is a result of a conservative approach to revenue projections and approved expenditures. The Finance Department anticipates revenues for FY26 are approximately \$44,636,514 and expenses of \$40,355,899 leaving a fund balance projection of just over \$33.8 million as of June 30, 2026. Please note we are currently in collective bargaining negotiations with Fraternal Order of Police Lodge #121. The results of the negotiations could change what has been included for FY26 expenditures which will change the ending fund balance. 42% of the requested Police capital is reflected in their fund with the other remaining in the Sales Tax Capital Improvement Fund (STCI) or in the Vehicle Replacement Fund - total capital for FY26 is \$3,684,700. which includes 21 fully equipped police vehicles that will replace older high mileage patrol cars, and other miscellaneous projects.

## **FIRE SALES TAX FUND**

The estimated fund balance ending June 30, 2025, is \$15,209,226. Anticipated revenues for FY26 are \$34,495,606 with expenses of \$32,558,002 leaving a fund balance in excess of \$17 million. Currently the city is in negotiations with International Association of Firefighters Local #2551 which could change the anticipated expenditures and affect the ending fund balance. All capital, except the money that is a pass-through with Wagoner County comes out of STCI Fund or the Vehicle Replacement Fund. FY26 total capital is \$2,745,000 which includes: Training Center HVAC, remount two ambulances, cardiac monitor replacement, annual replacement of bunker gear, replacement of a staff vehicle and various miscellaneous equipment.

## **PERSONNEL**

The most important resources we have are our employees. They continue to be the most critical piece of the organization's success in serving our citizens and businesses. Currently, we have a total of 1,008 authorized positions. (Full-time 897, Part-time 13, and Seasonal 97). Of these 1,007 positions, 719 are in the Governmental Funds including Police and Fire Departments. A detailed analysis reveals that our personnel expenses make up 68% of the General Fund, 80.8% of Police Sales Tax Fund and 89.78% of the Fire Sales Tax Fund. Providing all the essential services necessary for the community to thrive is an extremely important responsibility, and we couldn't accomplish this without the hard work and dedication of so many.

A cost-of-living adjustment has been included in the proposed budgets for all non-bargaining unit employees. Additionally, all non-public safety employees who meet their performance goals, are eligible to receive a merit increase within their salary ranges. Regarding the FOP Lodge #170 and IAFF Local #2551, negotiations are on-going for new agreements.

Each year, my office receives a multitude of requests for additional positions. These requests are evaluated very closely and then prioritized. My last step is to determine funds available to add any new positions. To ensure we meet the expectations the community has for our organization, as part of next year's spending plan, my budget proposal includes adding 12 new positions in the various funds. The new positions proposed include:

## **NEW POSITIONS FOR FY26**

### **General Fund**

|                         |                          |
|-------------------------|--------------------------|
| Information Technology: | Communication Technician |
| Parks and Recreation:   | Irrigation Crew Leader   |

### **Broken Arrow Municipal Authority**

|                         |                                                              |
|-------------------------|--------------------------------------------------------------|
| Streets and Stormwater: | Crew Chief<br>Operator<br>Service Workers (2)                |
| Utilities:              | Crew Supervisor<br>Service Workers (2)<br>Water Quality Tech |
| Engineering:            | Project Engineer                                             |
| <b>Public Safety</b>    |                                                              |
| Fire:                   | Warehouse and Medical Supply Technician                      |

## **POLICE DEPARTMENT**

The current authorized force is 156. A Needs Assessment was completed last year to help determine the strengths and operational opportunities needed in the future. The challenge will be identifying the sustainable funding needed to implement the findings of the study. Regarding uniformed police officers, there is no doubt in my mind that in the coming years we will need to increase the number of employees we have in the police department in both the officer and support staff. Currently we have been over-hiring officers to ensure we account for anticipated retirements. By continuing to do this we will hopefully be able to remain at full strength.

City administration is currently working with leadership from Broken Arrow Public Schools to restore the School Resource Officer program (SROs) back into the school system. The SROs serve as liaisons to community services that support the well-being of youth and their families. SROs help educate students on crime prevention, safety measures (e.g., school shooter drills), drug awareness, conflict resolution strategies, and insights into the legal system and law enforcement operations.

## **FIRE DEPARTMENT**

For Fire personnel, last year Council approved, the Fire Chief to over-hire the current authorized strength by 12 firefighters/paramedics to help with day-to-day operations. I'll share more about these 12 positions in the Public Safety Services section. This resulted in four additional personnel on each shift or 57 employees per shift. The recommended personnel will give us some additional capacity to avoid falling below the agreed upon minimum staffing number of 40, which triggers the need for call-back overtime. The justification is there to continue the over-hiring plan.

## **FY26 WORK PLAN PRIORITIES**

Maintaining a great quality of life in Broken Arrow is our focus. We do this by staying locked in on our six most important responsibilities. The executive summary highlights some examples of the Work Plan for FY 2026.

## **PUBLIC SAFETY SERVICES**

### **Police Department**

Our new Chief of Police, Lance Arnold, started work in early January 2025. Chief Arnold continues his orientation into the department and community. He is currently working on an update to the department's strategic plan or vision. I am excited to learn the outcomes from this process. I'd like to highlight two areas:

First, a major part of the Chief's orientation is reviewing and implementing the results of the Matrix Consulting Group's Comprehensive Needs Assessment completed for our Police Department. The results of the study were presented to the City Council in October 2024. This study was commissioned to provide an independent and objective assessment of the Police Department's staffing and organizational needs based on the work that staff was currently handling in each functional area as well as alternatives to existing practices. Importantly, the study was to include a review of current staffing, complaint handling, policies, management systems and training.

Secondly, implementation of our Real Time Information Center (RTIC) initiative. The RTIC can be defined as a diversified approach to proactive policing using technology. I will be asking Chief Arnold to provide a more detailed update to the City Council and community this fall. Technology has advanced to the point at which a RTIC is a force multiplier. Future enhancements will include the ability for businesses, schools, and private entities to share video footage of public spaces if the need should arise for police involvement. The most notable scenario would be that of an active shooter. The school district, hospitals, or other entity would be able to share live footage to enable officers to quickly respond to the exact location and end the situation.

## **Fire Department**

There are some exciting things in store for the Broken Arrow Fire Department (BAFD) in Fiscal Year 2026. The department has already begun another hiring process to maintain the 12 additional firefighters previously hired under the Staffing for Adequate Fire and Emergency Response (SAFER) grant awarded in January 2025. As a reminder, the federal SAFER grant is reimbursing the city for the salaries and benefits of 12 firefighters for three years provided Broken Arrow maintains a staffing level of approximately 187.

These additional firefighters will allow the city to offer more emergency response services to our citizens by operating additional ambulances (Squads 8, 9, and 10), as needed, during peak hours. The extra staffing will also reduce firefighter fatigue and nearly eliminate the need for mandatory overtime. Finally, the department will be able to allow more firefighters to attend internal and external training programs.

This fiscal year, we will move forward with Fire Station 8, which was funded by the 2018 GO BOND. The station will be co-located with the Fire and Police Training Center in the northeast portion of the city. This location was specifically selected to provide a significant reduction in Fire Department response times to those nearby citizens.

Because approximately 80% of the Fire Department responses are related to emergency medical calls, the city's focus on providing a highly reliable and effective ambulance fleet remains paramount. Annually the Fire Department has numerous capital items that are replaced on a rotating schedule to ensure the highly technical equipment is dependable and ready at a moment's notice. This year the Fire Department will remount ambulances, computers, radios, cardiac monitors, and numerous other apparatus and equipment to ensure that our public safety professionals continue to have the tools and training they need to serve our community.

The Fire Department is continuing to prepare for the future. Again, this year, BAFD will continue a partnership with Family and Children Services to address a growing number of mental wellness and substance abuse issues throughout the community. BAFD is also working with Venu (formerly Notes Live) to ensure the new amphitheater is a safe environment for all citizens to enjoy.

Finally, the Fire Department is most excited about the quality-of-life improvements that are being considered in the 2026 GO BOND issue. Whether it is public safety, parks, streets, or another initiative, next year Broken Arrow has the opportunity to define who and what we're going to be for generations to come.

## **ECONOMIC DEVELOPMENT ADMINISTRATION**

We continue to experience growth and prosperity in all parts of our community. Our number #1 priority is to maintain an environment that promotes private investment.

Currently we have multiple retail/commercial projects coming on-line that total well over 600,000 square feet of space. The Innovation District (Arrow Forge) is taking shape. And working with our partner at the Economic Development Corporation (EDC), our focus will be the retention of existing jobs and creation of new jobs, additional opportunities to shop local, and quality housing developments. On the following pages updates on several of the exciting initiatives we have going on right now.

### **Innovation District – Arrow Forge**

It's exciting that Arrow Forge is moving forward now with the basic infrastructure improvements (e.g., water/sewer, roads and stormwater, etc.) currently under construction and slated for completion in the fall of 2025. We anticipate announcing the first business for Arrow Forge this summer. The EDC will continue to focus on recruiting companies in the important industries of advanced manufacturing and aerospace.

### **Rose District**

It was exciting that we acquired the Grain Tower last year. The Council has authorized an expansion plan for the Rose District Plaza, and it is anticipated the funds needed for the project will be included in the 2026 Bond Package. This investment, if approved by voters, will expand our current place-making space, provide additional opportunities for the Farmer's Market, and meet the Council's goal of maintaining a small-town feel in our award-winning downtown.

The private sector continues to believe this area is still a great investment. Downtown continues to see new commercial, retail, restaurant, and housing developments happen. While there will always be some level of transition, there is a tremendous amount of stability in the downtown area. Let me also mention that in FY26 we will mill and overlay Main Street from Houston to Washington streets and in FY27 we will perform street maintenance work from Houston Street north.

As a part of this year's work plan, I am recommending the Council approve an initiative to update the Downtown Master Plan starting in early 2026. The formation of a committee made up of citizens and businesses will give the City the chance to review our successes, identify new opportunities for continued investment and reinvestment, and identify challenges to be overcome. Finally, we are starting to see a great deal of interest in the south part of Main Street. A review of this area should be included in the initiative.

## **New Orleans Square**

We continue to see investment and reinvestments at New Orleans Square (NOS). The current business occupancy rate is in the high 90s. NOS is the home of our annual Block Party - 4th of July celebration - and continues to be a big draw. And finally, earlier this year, Council agreed to re-establish the Citizens Advisory Committee to continue the conversation on future development of NOS.

## **Aspen Ridge and Surrounding Area**

The new Reasor's opened last summer and is performing very well. The developer is currently working on building the remaining 200,000 square feet in the economic development agreement and finalizing a plan for the apartments. This year the City sold 14 acres on the west side of Aspen Avenue and selected a developer that will bring additional commercial and retail development to the property. We should start to see construction by the end of 2025.

## **Adams Creek Town Center**

A couple of years ago, the City approved a sales tax only Tax Increment Finance District (TIF) to help with the necessary infrastructure investments. When this project along County Line Road is completed, this will be a \$50-plus million commercial/retail project east of the existing Lowe's home improvement store. Due to some unforeseen obstacles, the developer had to push back plans to break ground until 2025. We anticipate for construction to start before the end of 2025.

## **The Shops at Aspen Creek**

Last year, the City acquired three of the four remaining parcels in the development. Currently, the Administration is negotiating an economic development agreement to bring a large retail/commercial project to phase one of the four remaining phases. The partnership will bring national companies to the area and provide the community more opportunities to shop local.

## **Project Sunset – Amphitheater Partnership with VENU (formerly Notes Live)**

The infrastructure work continues for this project. It is anticipated that all basic infrastructure work the City is required to complete per the agreement will be finished in September of this year. We will still need to complete the new road east of Rosewood Elementary School as soon as we have received permission from the railroad and secure the remaining right-of-way (ROW).

Venu provided an update on their side of the project earlier this month announcing that concerts are expected to begin in 2026. This is not only exciting for the city, but also NSU-BA. As mentioned last year, once opened, the new venue will economically transform the southeast side of our community and become an entertainment draw for the entire city and region.

## **Tourism**

The tourism department, known as Visit Broken Arrow, has had an exciting year marked by several major initiatives. A highlight was the launch of a \$100,000 film incentive program—the second largest municipal incentive in Oklahoma. The team also overhauled the Visit Broken Arrow website, adding interactive maps and detailed information on local venues and attractions to better serve visitors. A playful new mascot, Bullseye, made his debut with a 20-foot advertisement at the Tulsa International Airport and will continue to represent the city's family-friendly charm. Additionally, the team has been developing a new three-year Strategic Plan, with consultant recommendations expected soon. There's more on the horizon for Broken Arrow tourism as our city continues to have a reputation of being a safe and family-friendly place to visit!

## **Economic Development Corporation**

I also feel that it is important to share some highlights from our Economic Development Corporation (EDC). We're excited about the momentum heading into FY26. At the forefront is Arrow Forge, where we anticipate we will be announcing the anchor tenant this summer. Additionally, we are ramping up targeted marketing and recruitment efforts to attract companies in aerospace, advanced manufacturing, and research and development. Our goal is to position Arrow Forge as a regional center for innovation and a destination for forward-thinking businesses who want to access world class talent and ongoing workforce development.

As part of our ongoing Business Retention and Expansion (BRE) efforts, we're actively engaging with local employers—particularly those experiencing significant growth. Notable recent examples include Zeeco's announcement of a 200,000-square-foot expansion and Solar Turbines' addition of 22,000 square feet of manufacturing space at their Broken Arrow facility. Solar Turbines has also committed to adding 150 new jobs over the next three years, underscoring their confidence in our local business climate. Our team continues to work closely with these and other companies to ensure they have the resources and support needed to sustain and grow their operations in Broken Arrow.

We're also expanding our entrepreneurship programming to offer more robust support for local startups and small businesses. This includes access to capital, mentorship, and technical assistance to help foster a strong pipeline of homegrown businesses. Additionally, we are in the process of launching 1 Million Cups chapter in Broken Arrow. We are also reviewing cohort style programming for new entrepreneurs or existing small businesses and expect to announce that programming this year.

Finally, workforce development remains a top priority. We're deepening collaboration with education partners, industry, and workforce agencies to align talent pipelines with employer needs—especially in skilled trades, engineering, and healthcare driven roles. These efforts are critical to supporting both existing employers and the new talent demands we anticipate through recruitment and expansion.

# INNOVATIVE MUNICIPAL GOVERNMENT OPERATIONS

## New Municipal Services Building (City Hall)

Last year, the Council approved the creation of a Citizens' Advisory Committee to review options to renovate and expand the current facility or build a new one. We need a new facility that represents and meets the needs of a community the size of Broken Arrow. The Committee has completed its work, and a recommendation will be submitted this summer. Once Council has selected an option, the programming and design phase will begin. The overall goal continues to be for the new facility to be out to public bid in the late summer of 2026.

## Citizen Survey

Last year, we surveyed the community asking for feedback on the community's direction and their thoughts on the possible projects for the 2026 Bond Package. Regarding the portion of the survey on "how we're doing" as an organization, the results revealed that overall, the community believes we are very transparent and supports the current direction of the city. Each department director has reviewed the findings in their respective areas, and they are working on even better ways to serve our citizens.

## Public Transportation - Micro-Transit Pilot Program

The Broken Arrow Transit (BAT) launched a pilot program last year. We also saw the completion of Phase 1. The results of the pilot were astounding; especially compared to the ridership of the former bus transit. Phase 2 will be completed this summer with the results presented to the Council. It is anticipated that the final phase will be implemented later this summer.



## Information Technology

IT Communications: FY26 investments - Bucket truck, additional technician

1. Currently maintains facilities badge access hardware, optic fiber, city cameras, and the state's second-largest radio network supporting Broken Arrow Police, Dispatch, and Fire.
2. FY26 budget will allow servicing of new technology at street intersections, Rose District, New Orleans Square, and community events in addition to having the means to support the new technologies for the Real Time Information Center, future Traffic Operations Center, and Tourism and Economic Development.

GIS Division: FY26 investments - data gathering technology, data portal licensing

1. Currently, we have developed citizen-facing applications for Solid Waste and Recycling and created a data portal for Tourism and Economic Development.
2. FY26 budget will allow continued innovation and support departments with new data technologies and provide more data reporting and support for public community events.

## FISCAL SUSTAINABILITY AND PUBLIC INVESTMENTS

In addition to day-to-day operations, some of the most significant areas of focus include communications and transparency, economic development administration, public safety, and public infrastructure. The proposed work plan continues the implementation of the priorities we have been discussing over the last couple of years. The following are some of the exciting highlights planned for the upcoming Fiscal Year.

### City Financial Policies

The City Council has established budgetary policies that provide direction for the City Administration to follow as the budget is prepared and administered throughout the fiscal year. Resolution No. 1225 requires a 15% fund balance for the General Fund, and Resolution No. 944 requires 90 days for the BAMA emergency reserves. Going into FY26, we are fortunate to exceed both resolutions. Maintaining these balances helps in many ways, the main two being: (1) Funds for unforeseen circumstances that happen after the budget is adopted; and (2) Bond ratings for the issuance of debt for projects and initiatives.

## **Street Maintenance Program**

The City has been collecting the repurposed Vision 2025 funds for street and road maintenance work since early 2017. It is estimated that the tax will generate almost \$5.2 million in FY26. Each Fiscal Year our Streets and Stormwater Department develops and implements a detailed work plan for use of the funds. As recommended by staff, Section 5 details the proposed use of funds for street maintenance and repairs for FY26. At the budget workshop, Streets Director Tim Wilson will provide the annual report on the proposed use of funds for FY26. The final element of our street maintenance plan is the use of funds from Proposition 1 of the 2018 GO Bond package.

## **Proposed 2025 General Obligation Bond Sale**

As a reminder, in the 2018 voter-approved Bond Package, there are 55 “named” projects and another 33 “unnamed” projects totaling \$210,525,000. Annually, the City sells a specific amount of this overall total. This amount changes from year to year based upon how much capacity is available for the City not to increase our property tax rate.

The sale for this year is anticipated to be \$17 million. This will be the eighth sale of the 2018 GO Bond Program. We will not know the exact amount until after we receive the current year net assessed valuation for the City, our latest community assessed value. As of now, the City has sold \$174.75 million worth of projects and the proposed sale for this year will bring the total to \$191.75 million over the eight years. A detailed listed of the projects that will be sold is provided in Section 6 of the budget document for Council’s consideration. We will discuss these projects during the budget review process and finalize the actual list of projects and set them for sale. Please note that the Year #8 package Council approves could be sold sometime between July and October of this year.

## **Sales Tax Capital Improvement Program**

Our Sales Tax Capital Improvement (STCI) Fund was established in 1970 and is 0.5% of the total municipal sales tax rate. The fund pays for a variety of pay-as-you-go type public improvements for our departments including vehicles and equipment, technology, building improvements, road maintenance and park improvements. A substantial fund balance is maintained to ensure funding is available for emergency capital expenditures. Revenue for FY26 is estimated at \$10,683,112. Total capital projects including rollovers is \$22,577,914 and \$950,000 for debt service. A complete listing of proposed expenditures is in the STCI section, Tab 4, page 11 of the budget book.

## **TRANSFORMATIONAL INITIATIVES**

### **2026 General Obligation Bond (GOB) Package**

April 7, 2026, will be here before you know it! The City is a year into a 2-year initiative for its next bond package for community consideration. The package will include multiple propositions for important projects and initiatives such as roads, street maintenance, public safety, stormwater, parks and recreation opportunities, city facilities, and economic development infrastructure. All of FY25 has been spent securing input from the community and developing estimates for proposed projects. In FY26 the following action steps will be completed: meetings with City Council on potential projects; public forums in the late summer for final community input; Council selection of projects for the package and calling for the special election; and public education on the initiative priorities of the community.

### **Initiative to Transition NSU-BA to a Traditional Four-Year University**

Securing the necessary approvals for Northeastern State University Campus - Broken Arrow (NSU-BA) to operate as a four-year university that offers full bachelors and graduate degree programs to better serve the students, businesses, and citizens of Broken Arrow is a major public-policy initiative. The focus needs to be helping the Regional University Systems of Oklahoma (RUSO) Board of Regents to clear any obstacles or hurdles and find a path forward to present to the State Board of Regents a recommendation to make NSU-BA a four-year university. Currently, legislation is being considered that could afford NSU to work with the State Board of Regents to secure this approval. The City should continue its efforts to work closely with NSU President Rodney Hanley and his team on this initiative.

## **TRANSPARENCY AND COMMUNICATIONS**

Transparency is a non-negotiable priority that guides our municipal organization's responsibility to serve citizens, business owners, and visitors of our great city. Being open in our communications about daily operations, capital improvement projects to enhance public infrastructure, incoming economic development opportunities to expand growth and prosperity, and prudent financial stewardship are critical components to building a solid foundation with the members of our community. It's expected and it shows.

The responses to the comprehensive Citizen Survey reflected a higher percentage of positive remarks when compared to the national benchmark for 1) Being open and transparent to the public, 2) Informing residents about issues facing the community and, 3) The overall direction that Broken Arrow is taking. The citizens of BA have spoken and said our efforts create an environment of an informed and engaged community that nurtures collaboration to build a better Broken Arrow. We've set this standard to meet our citizens' needs, and it will be neither compromised nor diminished.

During Fiscal Year 2026, we will continue to solicit our citizens' feedback through targeted micro-surveys to learn what is important to them as we plan for the next General Obligation Bond in 2026 to fund future capital improvements with streets, pedestrian connectivity, public safety, parks and recreation, and more. We will provide more engagement opportunities through quarterly meet and greets with Councilors and city staff, meetings with Homeowners Associations, gatherings with civic groups, and public forums to discuss the 2026 GO Bond. Citizens can expect more frequent project updates on the progress we promised through the voters' approval of the 2018 GO Bond. And, as the calendar year turns to 2026, we are looking forward to our education campaign about the upcoming Bond and its proposed projects, so residents have a clear understanding of why their vote is so important to Build Our Future in BA.

## **BROKEN ARROW MUNICIPAL AUTHORITY (BAMA)**

BAMA consists of the following departments:

- City Manager - Operations
- Finance - Revenue
- General Services - Operations, Building Maintenance, Fleet and Logistics
- Solid Waste & Recycling
- Engineering and Construction
- Streets and Stormwater
- Utilities

### **Revenues and Expenditures**

Based on historical usage, we anticipate that the total available revenues from all sources, including fund balance, for BAMA for FY26 is \$177,237,372 million. Total proposed expenditures, including transfers over to the General Fund include just over \$154,541,678 million which will leave over \$22.6 million for emergency reserves which meets our target of 90 days of operating expenditures.

### **BAMA Capital Considerations**

The Broken Arrow Municipal Authority will fund approximately \$8.5 million in capital from water and sewer rates. A detailed list is available starting in Tab 3, page 41. Construction projects are funded through the Oklahoma Water Resources Board and a list of future projects can be found in Section 6.

## **BAMA Personnel**

Currently there are 288 employees (full-time 285, part-time 3) in BAMA. These individuals are funded from the revenues received from utility services we provide. In terms of a wage adjustment, I am recommending as in past years we mirror what is approved for the General Fund employees. As part of next year's spending plan, my budget proposal includes adding nine (9) positions. The proposed positions are noted as follow:

### **Streets and Storm Water**

Crew Chief  
Operator  
Service Workers (2)

### **Utilities**

Crew Supervisor  
Service Workers (2)  
Water Quality Technician

### **Engineering**

Project Engineer

## **BAMA WORK PLAN HIGHLIGHTS**

We will continue to work on the water and wastewater infrastructure as depicted in our five-year capital improvements plan. Let me point out that funds from the Oklahoma Water Resources Board (OWRB) are extremely important in helping fund many of our major capital improvement projects. A few of the projects that will be completed and/or started in FY26 include the following:

### **New Orleans and 9th Street Water Tower**

Several years ago, the Authority approved a plan to construct a new elevated water storage tower in the southern portion of the city. The tower must be located strategically based upon ground elevation. A site near New Orleans Street (101<sup>st</sup> Street) and 9th Street (Lynn Lane) intersection was selected. The Authority purchased approximately 12 acres on the northeast corner of the intersection and the design commenced. The project includes the completion of the 24-inch water line on the south loop and a new 2.5-million-gallon composite water tower. The project is currently under construction and is anticipated to be completed by May 2026. The total cost of the project is approximately \$11 million.

## **Downtown Water Main Improvements**

The downtown area is the oldest portion of the city's water distribution system. Some lines date back to our earliest infrastructure system days around the beginning of the 20th century. Over the years, many of these water mains have deteriorated and corroded. Today, they need to be replaced. The city has been replacing many of these lines ahead of or during constructed improvements to our streets network, as well as replacing many line sections at a time. This fiscal year, our team has several downtown sections scheduled to replace as we continue to see more and more development in the downtown area.

## **Wagoner County Trunk Sewer Line Replacement**

The Wagoner County Trunk Sewer line runs from Washington Street and 51st Street (Evans Road) intersection just east of Highway 51 cross-country to the County Line Trunk Sewer line near New Orleans Street and 23rd Street (County Line). It was constructed in the early to middle 1980s to collect and convey raw sewage from the eastern portions of the city to the Lynn Lane Wastewater Treatment Plant. The system is near the end of its useful life. We are experiencing several cave-ins along the line where the top of the pipe is collapsing. We have made several spot repairs over the past years and are now ready to replace a significant portion of this gravity sewer. The project was successfully bid, awarded and is currently underway with the project expected to be completed by January 2026. A good portion of this construction activity will occur in the Events Park and coincide with the work for the amphitheater. The total construction cost of this project awarded is approximately \$3.5 million.

## **Water Supply System Interconnections**

As Broken Arrow continues to grow, specifically in the southern and eastern portions of the community, strategic water system interconnections with both the City of Bixby or the City of Tulsa and Wagoner County Rural Water District No. 4 are crucial to provide supplemental water resources. Interconnections between these water providers grant options should any one of the four (4) systems experience a significant disruption in critical water services. Currently, BAMA has two (2) supplemental connections with the City of Tulsa. Additional supplemental connections with other entities create a more robust system for our customers. BAMA has identified a couple of critical locations that benefit both our system and the adjacent neighboring systems if we can install a two-way feed connection. Wagoner County Rural Water District No. 4 continues to experience significant growth both in Broken Arrow and immediately adjacent to our city limits. Over the course of the past couple of years, they have required additional water supply from us in order to meet their peak summertime demand. In addition, there have been a couple of occasions where their plant has experienced significant operational issues, and the City of Broken Arrow has had to provide substantial amounts of water to their customers. Currently, BAMA has constructed one (1) new interconnection with their system near the site of the new amphitheater to assist in critical flow demands, including fire suppression needs.

A few of the more critical interconnections are designed and the city is ready to commence with construction. Agreements between the individual entities still require completion and execution, but the construction is scheduled to commence this fiscal year. The total cost of construction is approximated at \$1 million. Cost sharing will apply in this situation.

Likewise, BAMA is scheduled to meet with the City of Bixby soon in hopes of finalizing a secondary supplemental two-way feed interconnection with them along Mingo Road. This is a strategic connection that could provide either entity additional flow during peak periods or short-term outages. The expected construction cost is approximately \$750,000. Cost sharing will apply in this situation. If the City of Bixby is unable to partner on this endeavor, then BAMA will work with the City of Tulsa for a connection in this same general location. If we have to connect to the Tulsa system, it will be a single-feed system and cost bore solely by BAMA. Construction cost would be on the order of \$500,000.

### **Sewer Collections System Improvements Along SH-51**

The commercial development area between the Broken Arrow Expressway and the Creek Turnpike along State Highway 51 has seen a significant increase in the past few years. With the recent expansion of Blue Bell along with their forecasted production increase, it became apparent that a regional sewer improvements project was needed to be able to handle these flows as well to support the additional business investment in the area. The project will include upsizing existing infrastructure within the State Highway 51 business park and extending that system along SH-51 up to Houston St. The design is currently underway, and construction is anticipated to begin within the fiscal year. The overall project cost is estimated at \$2.5 million.

### **Overall Water Supply System Improvements**

As the water system ages and the overall demands increase each year, it is important to invest back into the system and perform rehabs and upgrades. With the aging infrastructure in mind, the Tiger Hill 2-million-gallon storage tank will be undergoing a second phase of its rehab this next fiscal year with an anticipated \$800,000 improvement to the flooring system. The project is currently under design and will be funded for construction this fiscal year. In the spirit of looking to the future, the raw water intake structure at the Verdigris Water Treatment Plant currently has three raw water pumps with the ability to expand to five total. Within this year's fiscal plan, additional pumps and infrastructure will be added to the existing facility to increase the ability of the plant to draw raw water and provide resiliency should issues arise in existing pumps. The overall cost on this project is estimated at approximately \$1.5 million.

## **BAMA LONG-RANGE PLANS FOR WATER/SANITARY SEWER**

### **Long-range Water Supply Plan Update**

BAMA has adopted a course of action regarding its long-range water plan. The long-range plan enhances the community's overall water supply system and creates critical flexibility and necessary redundancy. The Authority has prepared a Memorandum of Understanding (MOU) with Oklahoma Ordnance Works Authority (OWWA) on a course of action that utilizes our 36-inch diameter supply line from the Mid-America Industrial Park to the Verdigris River Water Treatment Plant and addresses a secondary raw water source coupled with off-site raw water storage facilities. The line became operational in 1982 as the sole source of the community's drinking water.

However, since 2014, the city receives its drinking water from the Adams Creek confluence on the old Verdigris River waterway. We treat this water in our microfiltration membrane plant. As of today, this is our only source of raw water. A secondary water source will help provide assurance that our community has another water source should the primary source become restricted through times of drought or by some other means. With the MOU executed in September of 2024, staff is working with OOWWA to prepare an official agreement and begin with the appropriate action steps of securing ownership of a 3-million-gallon storage tank and associated property within the industrial park and start the design process of the infrastructure improvements needed for this plan.

### **Adams Creek Wastewater Basin Update**

BAMA contracted with a professional engineering consulting firm to investigate the future of the community with respect to the wastewater treatment alternatives specifically in the Adams Creek sewershed. This study is complete, and the staff and professional team presented it to the Authority this past fiscal year with recommendations. Ultimately it was determined by the Authority to start the process of locating and constructing a separate wastewater treatment facility along Adams Creek in the northern and/or eastern reaches of our community in lieu of continuing to pump all wastewater to the Lynn Lane treatment system. With this new direction for the system, staff will start taking the next steps of identifying the future location of this new facility and begin land acquisition and design professional selection.

## **SOLID WASTE OPERATIONS**

In the Solid Waste and Recycling Department, we have had some amazing opportunities for success. The department had struggles with equipment, staffing, completion times, and cost recovery as little as three years ago. Today, with the support of the Authority, the department has become leaner and meaner (and maybe a little greener). This coming fiscal year we will have a chance to enact some changes which will help reduce costs, reduce accident exposure, and enhance educational opportunities.

As stewards of the customer, our goal is always to do our very best to eliminate waste in spending not just at the curb. All 12 of the new Automated Side Loading (ASL) trucks have arrived. The ASLs will allow us to focus our efforts on cart-only collections, which will streamline our operations. Given permission to remove the additional bags of trash collections, we would be able to shave off our temporary services expenses, overtime, and down time. The result could save close to \$1 million in operating expenses. The department is looking to go to cart only service in the new fiscal year.

This will mean one person operating the truck with no need for additional staffing. We have already given back 3 full-time positions and reduced our staffing numbers to 56 from 59 full-time positions. There were no reductions in force, there were vacancies which the department did not need to fill. And there will be no reduction in the service with cart-only collections as currently all customers pay for their carts and green waste collection. Any additional services (including bagged trash outside the cart and large items) were added to the customers' bill in addition to their monthly rate. For customers who have placed bagged trash outside the cart, we have been suggesting adding a cart for \$7.50 a month instead of \$5 a bag to save them money.

The next initiative is our updated training program. Solid Waste collection is the 4th-most dangerous business, according to the Bureau of Labor Statistics. The department has hired a training and safety specialist which will help us broaden our training of operators, investigate root causes of injuries and collisions, and ultimately create a safer workforce for our employees and our community.

Finally, we have right-sized our customer service staff. Our goal is to meet every customer every time they call with a smile on the other end. We want our customer experience to be of the highest quality. These changes were made by re-classing existing positions again without adding to staff numbers.

## **MAINTENANCE DEPARTMENT**

As we prepare for Fiscal Year 2026, the Maintenance Services Department is advancing several key projects that will improve service delivery, increase operational efficiency, and better serve residents.

### **Fleet Oversight and Replacement Committee (FORC)**

The City is launching the FORC Program to improve how we manage and maintain our vehicle fleet. This new system will oversee everything from vehicle acquisition to utilization and eventual replacement. With support from a third-party consultant, the program will introduce a standardized, data-driven approach to fleet operations, helping us reduce costs, improve safety, and meet the needs of a growing city. Implementation is targeted for fall 2026.

### **Public Safety Facility Upgrades**

Several capital projects are planned to enhance our public safety facilities. These include HVAC replacement at the Police and Fire Training Center, a new generator at Fire Station #5, and a full roof replacement at Fire Station #4. These investments will improve energy efficiency, ensure uninterrupted operations during emergencies, and extend the useful life of essential infrastructure supporting our first responders.

## **Salt Dome Relocation & Expansion**

We are working with Engineering and Streets/Stormwater to develop a new central facility for snow and ice treatment. This upgraded site will increase covered storage space from 1,450 to 5,000 square feet and consolidate brine pre-treatment and salt/sand operations. The new location will make it easier for crews to respond quickly and effectively during winter storms, ultimately improving roadway safety for the public.

## **General Services Administration Building**

Design is underway for a new General Services Administration Building at 1700 West Detroit. This facility will centralize several key divisions including Solid Waste & Recycling, Asset Management, and Purchasing into one modern, efficient space. It will also serve as a public-friendly and accessible location where residents and vendors can easily connect with staff and access services. The project is partially funded by the 2018 General Obligation Bond.

## **CONCLUSION**

The “whiteboard” in my office is full of projects and initiatives that will help maintain and improve upon the great quality of life in Broken Arrow. This executive summary details our work plan for FY26, and we look forward to discussing the content with the governing body during the budget workshop.

From the BA Transit Program, Amphitheater partnership, on-going street and road improvements, community development initiatives, parks and recreation activities, a growing and vibrant senior center, to maintaining our city as one of the safest places to live in Oklahoma, I am proud to say there are so many great things happening in our community at this time.

The Administration loves the challenge of preparing the annual budget to meet the needs of our fast-growing organization and community. One of our main tenants is maintaining a highly responsive organization that can meet the needs of the city with funds available. Our top organizational priorities will be operations and capital improvements that advance our community and separating the needs and wants and always funding our core responsibilities first. The Leadership Team loves to couple this effort with our philosophy of getting to “Yes” in helping the citizens and businesses in our city. As an Administration, we’re good with this challenge because our community deserves our best every day!

As I mentioned every year, the budget process is more than just numbers and making them balance. Yes, my primary fiscal goal as City Manager will always be to find ways to sustain the financial health of our organization now and into the future. The credit in preparing this great document goes to the amazing Finance team led by Director Cindy Arnold, all the department directors and their staffs, and the hard-working folks in the City Manager’s Office.

The proposed total budget of \$455,967,612 represents what my office believes is needed for FY26 to meet the City's operational obligations, fund our aggressive capital improvement program, and cover our bond and other loan obligations. The budget is presented while maintaining adequate fund reserves for any unforeseen expenses and future budgets. The FY26 Budget continues the City's commitment to keeping Broken Arrow as a great place to live, work, and raise a family!

I'll close by sending a shout out to the City's Finance Director, Leadership Team and all the city employees that helped prepare this year's spending plan. I am so grateful for their support in preparing the budget and as equally important, the help provided to implement an organizational culture that focuses on service.

If City Council approves the proposed budget, we will use approved funding to continue to provide great public services to our community and implement our multi-faceted capital program. With these funds the community will see an organization that will continue to be responsive to its citizens and utility customers and be overly transparent on what's happening in the organization.

Thank you for your leadership and stewardship of the organization and community. Also, for your time and consideration of the proposed budget. If you have any questions, please let me know.

Respectfully,



Michael Spurgeon, City Manager

Kenneth Schwab, P.E. - Assistant City Manager – Operations

Norm Stephen, Assistant City Manager - Administration

Cindy Arnold, Finance Director

Department Directors

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                              | GENERAL FUND 110   | BROKEN ARROW MUNICIPAL AUTHORITY 220 | EXCESS CAPACITY SEWER ESCROW 225 | STORMWATER MANAGEMENT CAPITAL 226 |
|----------------------------------------------------------|--------------------|--------------------------------------|----------------------------------|-----------------------------------|
| <b>Revenues:</b>                                         |                    |                                      |                                  |                                   |
| Taxes                                                    | 73,065,540         | -                                    | -                                | -                                 |
| Licenses & Permits                                       | 2,540,000          | -                                    | -                                | -                                 |
| Intergovernmental                                        | 875,000            | -                                    | -                                | -                                 |
| Charges For Services                                     | 19,126,538         | 79,402,508                           | 125,000                          | 75,000                            |
| Fines, Forfeitures & Assessments                         | 1,650,000          | 1,100,000                            | -                                | -                                 |
| Interest                                                 | 500,000            | 30,000                               | 7,500                            | -                                 |
| Miscellaneous                                            | 885,000            | 125,000                              | -                                | -                                 |
| <b>Total Revenues</b>                                    | <b>98,642,078</b>  | <b>80,657,508</b>                    | <b>132,500</b>                   | <b>75,000</b>                     |
| <b>Other Financing Sources:</b>                          |                    |                                      |                                  |                                   |
| Transfer of Fund Balance for Prior Year Capital Projects | -                  | -                                    | -                                | -                                 |
| OWRB Proceeds from Prior Years                           |                    |                                      |                                  |                                   |
| Transfers In                                             | 22,889,985         | 21,414,985                           | -                                | -                                 |
| Bond/Note Proceeds                                       |                    | 52,782,364                           | -                                | -                                 |
| <b>Total Other Financing Sources</b>                     | <b>22,889,985</b>  | <b>74,197,349</b>                    | <b>-</b>                         | <b>-</b>                          |
| <b>Total Revenues &amp; Sources</b>                      | <b>121,532,064</b> | <b>154,854,857</b>                   | <b>132,500</b>                   | <b>75,000</b>                     |
| <b>Beginning Reserved Fund Balance:</b>                  |                    |                                      |                                  |                                   |
| Emergency Reserve                                        | 17,485,855         | 22,382,515                           | -                                | -                                 |
| Compensated Absences                                     | 3,000,000          |                                      | -                                | -                                 |
| Capital Projects                                         |                    |                                      | 2,149,130                        | 990,598                           |
| Debt Service                                             |                    |                                      | -                                | -                                 |
| Other Purposes                                           | 11,644,297         |                                      | -                                | -                                 |
| <b>Total Beginning Reserved Fund Balance</b>             | <b>32,130,152</b>  | <b>22,382,515</b>                    | <b>2,149,130</b>                 | <b>990,598</b>                    |
| <b>Total Sources</b>                                     | <b>153,662,215</b> | <b>177,237,372</b>                   | <b>2,281,630</b>                 | <b>1,065,598</b>                  |
| <b>Expenditures</b>                                      |                    |                                      |                                  |                                   |
| Personnel Services                                       | 21,950,569         | 28,290,998                           | -                                | -                                 |
| Other Services and Charges                               | 8,514,710          | 21,859,541                           | -                                | -                                 |
| Materials and Supplies                                   | 2,013,190          | 8,029,125                            | -                                | -                                 |
| Capital Outlay                                           | -                  | 58,161,529                           | 225,000                          | 770,193                           |
| Fiscal Agent Fees                                        | -                  | -                                    | -                                | -                                 |
| Debt Service                                             | -                  | 13,997,000                           | -                                | -                                 |
| <b>Total Expenditures</b>                                | <b>32,478,469</b>  | <b>130,338,192</b>                   | <b>225,000</b>                   | <b>770,193</b>                    |
| <b>Other Financing Uses-</b>                             |                    |                                      |                                  |                                   |
| Transfers Out                                            | 88,499,746         | 24,203,485                           | -                                | -                                 |
| Bond Issuance Costs                                      | -                  | -                                    | -                                | -                                 |
| <b>Total Other Financing Uses</b>                        | <b>88,499,746</b>  | <b>24,203,485</b>                    | <b>-</b>                         | <b>-</b>                          |
| <b>Total Expenditures &amp; Uses</b>                     | <b>120,978,215</b> | <b>154,541,678</b>                   | <b>225,000</b>                   | <b>770,193</b>                    |
| <b>Ending Reserved Fund Balance:</b>                     |                    |                                      |                                  |                                   |
| Emergency Reserve                                        | 17,755,574         | 22,695,695                           | -                                | -                                 |
| Compensated Absences                                     | 3,000,000          | -                                    | -                                | -                                 |
| Capital Projects                                         | -                  | -                                    | 2,056,630                        | 295,405                           |
| Debt Service                                             | -                  | -                                    | -                                | -                                 |
| Other Purposes                                           | 11,928,426         | -                                    | -                                | -                                 |
| <b>Total Ending Reserved Fund Balance</b>                | <b>32,684,000</b>  | <b>22,695,695</b>                    | <b>2,056,630</b>                 | <b>295,405</b>                    |
| <b>Total Budget</b>                                      | <b>153,662,215</b> | <b>177,237,372</b>                   | <b>2,281,630</b>                 | <b>1,065,598</b>                  |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | CONVENTION<br>&<br>VISITORS<br>BUREAU<br>227 | VEHICLE<br>REPLACEMENT<br>FUND<br>329 | SALES<br>TAX<br>CAPITAL<br>IMPROVEMENT<br>330 | POLICE<br>ENHANCEMENT<br>331 |
|----------------------------------------------|----------------------------------------------|---------------------------------------|-----------------------------------------------|------------------------------|
| <b>Revenues:</b>                             |                                              |                                       |                                               |                              |
| Taxes                                        | 850,000                                      | -                                     | 10,683,112                                    | -                            |
| Licenses & Permits                           | -                                            | -                                     | -                                             | -                            |
| Intergovernmental                            | -                                            | -                                     | -                                             | 48,000                       |
| Charges For Services                         | -                                            | -                                     | -                                             | -                            |
| Fines, Forfeitures & Assessments             | -                                            | -                                     | -                                             | -                            |
| Interest                                     | 6,500                                        | -                                     | 250,000                                       | 100                          |
| Miscellaneous                                | -                                            | -                                     | 35,000                                        | -                            |
| <b>Total Revenues</b>                        | <b>856,500</b>                               |                                       | <b>10,968,112</b>                             | <b>48,100</b>                |
| <b>Other Financing Sources:</b>              |                                              |                                       |                                               |                              |
| Transfer of Fund Balance for                 | -                                            | -                                     | -                                             | -                            |
| Prior Year Capital Projects                  | -                                            | -                                     | -                                             | -                            |
| OWRB Proceeds from Prior Years               | -                                            | -                                     | -                                             | -                            |
| Transfers In                                 | -                                            | 2,187,500                             | -                                             | -                            |
| Bond/Note Proceeds                           | -                                            | -                                     | -                                             | -                            |
| <b>Total Other Financing Sources</b>         |                                              | <b>2,187,500</b>                      |                                               | -                            |
| <b>Total Revenues &amp; Sources</b>          | <b>856,500</b>                               | <b>2,187,500</b>                      | <b>10,968,112</b>                             | <b>48,100</b>                |
| <b>Beginning Reserved Fund Balance:</b>      |                                              |                                       |                                               |                              |
| Emergency Reserve                            | -                                            | -                                     | -                                             | -                            |
| Compensated Absences                         | -                                            | -                                     | -                                             | -                            |
| Capital Projects                             | -                                            | -                                     | 18,039,402                                    | -                            |
| Debt Service                                 | -                                            | -                                     | 900,000                                       | -                            |
| Other Purposes                               | 1,813,576                                    | 937,500                               | -                                             | 273,379                      |
| <b>Total Beginning Reserved Fund Balance</b> | <b>1,813,576</b>                             | <b>937,500</b>                        | <b>18,939,402</b>                             | <b>321,479</b>               |
| <b>Total Sources</b>                         | <b>2,670,076</b>                             | <b>3,125,000</b>                      | <b>29,907,514</b>                             | <b>321,479</b>               |
| <b>Expenditures</b>                          |                                              |                                       |                                               |                              |
| Personnel Services                           | -                                            | -                                     | -                                             | -                            |
| Other Services and Charges                   | 325,330                                      | 80,000                                | -                                             | 55,000                       |
| Materials and Supplies                       | 40,520                                       | -                                     | -                                             | 96,000                       |
| Capital Outlay                               | 342,700                                      | 2,740,000                             | 22,577,914                                    | -                            |
| Fiscal Agent Fees                            | -                                            | -                                     | -                                             | -                            |
| Debt Service                                 | -                                            | -                                     | 950,000                                       | -                            |
| <b>Total Expenditures</b>                    | <b>708,550</b>                               | <b>2,820,000</b>                      | <b>23,527,914</b>                             | <b>151,000</b>               |
| <b>Other Financing Uses-</b>                 |                                              |                                       |                                               |                              |
| Transfers Out                                | 300,000                                      | -                                     | -                                             | -                            |
| Bond Issuance Costs                          | -                                            | -                                     | -                                             | -                            |
| <b>Total Other Financing Uses</b>            | <b>300,000</b>                               |                                       |                                               | -                            |
| <b>Total Expenditures &amp; Uses</b>         | <b>1,008,550</b>                             | <b>2,820,000</b>                      | <b>23,527,914</b>                             | <b>151,000</b>               |
| <b>Ending Reserved Fund Balance:</b>         |                                              |                                       |                                               |                              |
| Emergency Reserve                            | -                                            | -                                     | -                                             | -                            |
| Compensated Absences                         | -                                            | -                                     | -                                             | -                            |
| Capital Projects                             | -                                            | 305,000                               | 4,579,600                                     | -                            |
| Debt Service                                 | -                                            | -                                     | 1,800,000                                     | -                            |
| Other Purposes                               | 1,661,526                                    | -                                     | -                                             | 170,479                      |
| <b>Total Ending Reserved Fund Balance</b>    | <b>1,661,526</b>                             | <b>305,000</b>                        | <b>6,379,600</b>                              | <b>170,479</b>               |
| <b>Total Budget</b>                          | <b>2,670,076</b>                             | <b>3,125,000</b>                      | <b>29,907,514</b>                             | <b>321,479</b>               |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | PARK AND RECREATION CAPITAL IMPROVEMENT<br>332 | CEMETERY CARE<br>333 | STREET AND ALLEY<br>334 | HOUSING AND URBAN DEVELOPMENT<br>335 |
|----------------------------------------------|------------------------------------------------|----------------------|-------------------------|--------------------------------------|
| <b>Revenues:</b>                             |                                                |                      |                         |                                      |
| Taxes                                        | -                                              | -                    | -                       | -                                    |
| Licenses & Permits                           | -                                              | -                    | -                       | -                                    |
| Intergovernmental                            | -                                              | -                    | 1,000,000               | 902,170                              |
| Charges For Services                         | 325,000                                        | 50,000               | -                       | -                                    |
| Fines, Forfeitures & Assessments             | -                                              | -                    | -                       | -                                    |
| Interest                                     | 700                                            | 300                  | -                       | -                                    |
| Miscellaneous                                | 60,000                                         | -                    | -                       | -                                    |
| <b>Total Revenues</b>                        | <b>385,700</b>                                 | <b>50,300</b>        | <b>1,000,000</b>        | <b>902,170</b>                       |
| <b>Other Financing Sources:</b>              |                                                |                      |                         |                                      |
| Transfer of Fund Balance for                 | -                                              | -                    | -                       | -                                    |
| Prior Year Capital Projects                  | -                                              | -                    | -                       | -                                    |
| OWRB Proceeds from Prior Years               | -                                              | -                    | -                       | -                                    |
| Transfers In                                 | -                                              | -                    | -                       | -                                    |
| Bond/Note Proceeds                           | -                                              | -                    | -                       | -                                    |
| <b>Total Other Financing Sources</b>         | <b>-</b>                                       | <b>-</b>             | <b>-</b>                | <b>-</b>                             |
| <b>Total Revenues &amp; Sources</b>          | <b>385,700</b>                                 | <b>50,300</b>        | <b>1,000,000</b>        | <b>902,170</b>                       |
| <b>Beginning Reserved Fund Balance:</b>      |                                                |                      |                         |                                      |
| Emergency Reserve                            | -                                              | -                    | -                       | -                                    |
| Compensated Absences                         | -                                              | -                    | -                       | -                                    |
| Capital Projects                             | 907,306                                        | 426,875              | 1,211,301               | -                                    |
| Debt Service                                 | -                                              | -                    | -                       | -                                    |
| Other Purposes                               | -                                              | -                    | -                       | 266,949                              |
| <b>Total Beginning Reserved Fund Balance</b> | <b>907,306</b>                                 | <b>426,875</b>       | <b>1,211,301</b>        | <b>266,949</b>                       |
| <b>Total Sources</b>                         | <b>1,293,006</b>                               | <b>477,175</b>       | <b>2,211,301</b>        | <b>1,169,119</b>                     |
| <b>Expenditures</b>                          |                                                |                      |                         |                                      |
| Personnel Services                           | -                                              | -                    | -                       | -                                    |
| Other Services and Charges                   | -                                              | -                    | -                       | -                                    |
| Materials and Supplies                       | -                                              | -                    | -                       | -                                    |
| Capital Outlay                               | 582,567                                        | 79,676               | 200,000                 | 902,170                              |
| Fiscal Agent Fees                            | -                                              | -                    | -                       | -                                    |
| Debt Service                                 | -                                              | -                    | -                       | -                                    |
| <b>Total Expenditures</b>                    | <b>582,567</b>                                 | <b>79,676</b>        | <b>200,000</b>          | <b>902,170</b>                       |
| <b>Other Financing Uses-</b>                 |                                                |                      |                         |                                      |
| Transfers Out                                | -                                              | -                    | 1,100,000               | -                                    |
| Bond Issuance Costs                          | -                                              | -                    | -                       | -                                    |
| <b>Total Other Financing Uses</b>            | <b>-</b>                                       | <b>-</b>             | <b>1,100,000</b>        | <b>-</b>                             |
| <b>Total Expenditures &amp; Uses</b>         | <b>582,567</b>                                 | <b>79,676</b>        | <b>1,300,000</b>        | <b>902,170</b>                       |
| <b>Ending Reserved Fund Balance:</b>         |                                                |                      |                         |                                      |
| Emergency Reserve                            | -                                              | -                    | -                       | -                                    |
| Compensated Absences                         | -                                              | -                    | -                       | -                                    |
| Capital Projects                             | 710,439                                        | 397,499              | -                       | -                                    |
| Debt Service                                 | -                                              | -                    | -                       | -                                    |
| Other Purposes                               | -                                              | -                    | 911,301                 | 266,949                              |
| <b>Total Ending Reserved Fund Balance</b>    | <b>710,439</b>                                 | <b>397,499</b>       | <b>911,301</b>          | <b>266,949</b>                       |
| <b>Total Budget</b>                          | <b>1,293,006</b>                               | <b>477,175</b>       | <b>2,211,301</b>        | <b>1,169,119</b>                     |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | E-911<br>336     | CRIME<br>PREVENTION<br>337 | BATTLE<br>CREEK<br>GOLF<br>COURSE<br>340 | ALCOHOL<br>ENFORCEMENT<br>341 |
|----------------------------------------------|------------------|----------------------------|------------------------------------------|-------------------------------|
| <b>Revenues:</b>                             |                  |                            |                                          |                               |
| Taxes                                        | -                | -                          | -                                        | -                             |
| Licenses & Permits                           | -                | -                          | -                                        | -                             |
| Intergovernmental                            | -                | 30,000                     | -                                        | -                             |
| Charges For Services                         | 1,600,000        | -                          | 1,950,000                                | 5,000                         |
| Fines, Forfeitures & Assessments             | -                | -                          | -                                        | -                             |
| Interest                                     | 10,000           | -                          | -                                        | 300                           |
| Miscellaneous                                | -                | -                          | -                                        | -                             |
| <b>Total Revenues</b>                        | <b>1,610,000</b> | <b>30,000</b>              | <b>1,950,000</b>                         | <b>5,300</b>                  |
| <b>Other Financing Sources:</b>              |                  |                            |                                          |                               |
| Transfer of Fund Balance for                 | -                |                            |                                          |                               |
| Prior Year Capital Projects                  | -                | -                          | -                                        | -                             |
| OWRB Proceeds from Prior Years               | -                | -                          | -                                        | -                             |
| Transfers In                                 | -                | -                          | -                                        | -                             |
| Bond/Note Proceeds                           | -                | -                          | -                                        | -                             |
| <b>Total Other Financing Sources</b>         | <b>-</b>         | <b>-</b>                   | <b>-</b>                                 | <b>-</b>                      |
| <b>Total Revenues &amp; Sources</b>          | <b>1,610,000</b> | <b>30,000</b>              | <b>1,950,000</b>                         | <b>5,300</b>                  |
| <b>Beginning Reserved Fund Balance:</b>      |                  |                            |                                          |                               |
| Emergency Reserve                            | -                | -                          | -                                        | -                             |
| Compensated Absences                         | -                | -                          | -                                        | -                             |
| Capital Projects                             | -                | -                          | -                                        | -                             |
| Debt Service                                 | -                | -                          | -                                        | -                             |
| Other Purposes                               | 2,550,175        | 138,619                    | 253,059                                  | 97,273                        |
| <b>Total Beginning Reserved Fund Balance</b> | <b>2,550,175</b> | <b>138,619</b>             | <b>253,059</b>                           | <b>97,273</b>                 |
| <b>Total Sources</b>                         | <b>4,160,175</b> | <b>168,619</b>             | <b>2,203,059</b>                         | <b>102,573</b>                |
| <b>Expenditures</b>                          |                  |                            |                                          |                               |
| Personnel Services                           | -                | -                          | -                                        | -                             |
| Other Services and Charges                   | -                | 9,000                      | 1,500,000                                | 17,000                        |
| Materials and Supplies                       | -                | 20,790                     | 250,000                                  | 25,000                        |
| Capital Outlay                               | 598,456          | -                          | -                                        | -                             |
| Fiscal Agent Fees                            | -                | -                          | -                                        | -                             |
| Debt Service                                 | -                | -                          | -                                        | -                             |
| <b>Total Expenditures</b>                    | <b>598,456</b>   | <b>29,790</b>              | <b>1,750,000</b>                         | <b>42,000</b>                 |
| <b>Other Financing Uses-</b>                 |                  |                            |                                          |                               |
| Transfers Out                                | 1,000,000        | -                          | -                                        | -                             |
| Bond Issuance Costs                          | -                | -                          | -                                        | -                             |
| <b>Total Other Financing Uses</b>            | <b>1,000,000</b> | <b>-</b>                   | <b>-</b>                                 | <b>-</b>                      |
| <b>Total Expenditures &amp; Uses</b>         | <b>1,598,456</b> | <b>29,790</b>              | <b>1,750,000</b>                         | <b>42,000</b>                 |
| <b>Ending Reserved Fund Balance:</b>         |                  |                            |                                          |                               |
| Emergency Reserve                            | -                | -                          | -                                        | -                             |
| Compensated Absences                         | -                | -                          | -                                        | -                             |
| Capital Projects                             | -                | -                          | -                                        | -                             |
| Debt Service                                 | -                | -                          | -                                        | -                             |
| Other Purposes                               | 2,561,719        | 138,829                    | 453,059                                  | 60,573                        |
| <b>Total Ending Reserved Fund Balance</b>    | <b>2,561,719</b> | <b>138,829</b>             | <b>453,059</b>                           | <b>60,573</b>                 |
| <b>Total Budget</b>                          | <b>4,160,175</b> | <b>168,619</b>             | <b>2,203,059</b>                         | <b>102,573</b>                |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | STREET<br>LIGHTING<br>342 | STREET<br>SALES TAX<br>343 | POLICE<br>SALES TAX<br>344 | FIRE<br>SALES TAX<br>345 |
|----------------------------------------------|---------------------------|----------------------------|----------------------------|--------------------------|
| <b>Revenues:</b>                             |                           |                            |                            |                          |
| Taxes                                        | -                         | 5,176,500                  | 3,204,936                  | 3,204,936                |
| Licenses & Permits                           | -                         | -                          | -                          | -                        |
| Intergovernmental                            | -                         | -                          | 100,000                    | 924,552                  |
| Charges For Services                         | 1,220,000                 | -                          | -                          | -                        |
| Fines, Forfeitures & Assessments             | -                         | -                          | -                          | -                        |
| Interest                                     | 6,000                     | 200,000                    | 400,000                    | 75,000                   |
| Miscellaneous                                | -                         | -                          | 12,500                     | 8,000                    |
| <b>Total Revenues</b>                        | <b>1,226,000</b>          | <b>5,376,500</b>           | <b>3,717,436</b>           | <b>4,212,488</b>         |
| <b>Other Financing Sources:</b>              |                           |                            |                            |                          |
| Transfer of Fund Balance for                 |                           | -                          | -                          | -                        |
| Prior Year Capital Projects                  | -                         | -                          | -                          | -                        |
| OWRB Proceeds from Prior Years               | -                         | -                          | -                          | -                        |
| Transfers In                                 | -                         | -                          | 40,919,079                 | 30,283,118               |
| Bond/Note Proceeds                           | -                         | -                          | -                          | -                        |
| <b>Total Other Financing Sources</b>         | <b>-</b>                  | <b>-</b>                   | <b>40,919,079</b>          | <b>30,283,118</b>        |
| <b>Total Revenues &amp; Sources</b>          | <b>1,226,000</b>          | <b>5,376,500</b>           | <b>44,636,514</b>          | <b>34,495,606</b>        |
| <b>Beginning Reserved Fund Balance:</b>      |                           |                            |                            |                          |
| Emergency Reserve                            | -                         | -                          | -                          | -                        |
| Compensated Absences                         | -                         | -                          | -                          | -                        |
| Capital Projects                             | -                         | 10,287,295                 | -                          | -                        |
| Debt Service                                 | -                         | -                          | -                          | -                        |
| Other Purposes                               | 1,053,731                 | -                          | 29,548,041                 | 15,209,226               |
| <b>Total Beginning Reserved Fund Balance</b> | <b>1,053,731</b>          | <b>10,287,295</b>          | <b>29,548,041</b>          | <b>15,209,226</b>        |
| <b>Total Sources</b>                         | <b>2,279,731</b>          | <b>15,663,795</b>          | <b>74,184,555</b>          | <b>49,704,832</b>        |
| <b>Expenditures</b>                          |                           |                            |                            |                          |
| Personnel Services                           |                           | -                          | 32,610,899                 | 29,198,552               |
| Other Services and Charges                   | 670,000                   | -                          | 3,830,100                  | 1,918,150                |
| Materials and Supplies                       | 175,000                   | -                          | 2,356,700                  | 1,441,300                |
| Capital Outlay                               | 880,000                   | 15,130,441                 | 1,558,200                  | -                        |
| Fiscal Agent Fees                            | -                         | -                          | -                          | -                        |
| Debt Service                                 | -                         | -                          | -                          | -                        |
| <b>Total Expenditures</b>                    | <b>1,725,000</b>          | <b>15,130,441</b>          | <b>40,355,899</b>          | <b>32,558,002</b>        |
| <b>Other Financing Uses-</b>                 |                           |                            |                            |                          |
| Transfers Out                                | -                         | -                          | -                          | -                        |
| Bond Issuance Costs                          | -                         | -                          | -                          | -                        |
| <b>Total Other Financing Uses</b>            | <b>-</b>                  | <b>-</b>                   | <b>-</b>                   | <b>-</b>                 |
| <b>Total Expenditures &amp; Uses</b>         | <b>1,725,000</b>          | <b>15,130,441</b>          | <b>40,355,899</b>          | <b>32,558,002</b>        |
| <b>Ending Reserved Fund Balance:</b>         |                           |                            |                            |                          |
| Emergency Reserve                            | -                         | -                          | -                          | -                        |
| Compensated Absences                         | -                         | -                          | -                          | -                        |
| Capital Projects                             | -                         | 533,354                    | -                          | -                        |
| Debt Service                                 | -                         | -                          | -                          | -                        |
| Other Purposes                               | 554,731                   | -                          | 33,828,656                 | 17,146,830               |
| <b>Total Ending Reserved Fund Balance</b>    | <b>554,731</b>            | <b>533,354</b>             | <b>33,828,656</b>          | <b>17,146,830</b>        |
| <b>Total Budget</b>                          | <b>2,279,731</b>          | <b>15,663,795</b>          | <b>74,184,555</b>          | <b>49,704,832</b>        |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | CITY CLERK<br>TECHNOLOGY FEE<br>346 | CARES<br>ACT<br>347 | AMERICAN<br>RELIEF<br>348 | OPIOID<br>SETTLEMENT<br>349 |
|----------------------------------------------|-------------------------------------|---------------------|---------------------------|-----------------------------|
| <b>Revenues:</b>                             |                                     |                     |                           |                             |
| Taxes                                        | -                                   | -                   | -                         | -                           |
| Licenses & Permits                           | -                                   | -                   | -                         | -                           |
| Intergovernmental                            | -                                   | -                   | -                         | -                           |
| Charges For Services                         | -                                   | -                   | -                         | -                           |
| Fines, Forfeitures & Assessments             | 35,000                              | -                   | -                         | 0                           |
| Interest                                     | -                                   | -                   | 500                       | -                           |
| Miscellaneous                                | -                                   | -                   | -                         | 100,000                     |
| <b>Total Revenues</b>                        | <b>35,000</b>                       | -                   | <b>500</b>                | <b>100,000</b>              |
| <b>Other Financing Sources:</b>              |                                     |                     |                           |                             |
| Transfer of Fund Balance for                 | -                                   | -                   | -                         | -                           |
| Prior Year Capital Projects                  | -                                   | -                   | -                         | -                           |
| OWRB Proceeds from Prior Years               | -                                   | -                   | -                         | -                           |
| Transfers In                                 | -                                   | -                   | -                         | -                           |
| Bond/Note Proceeds                           | -                                   | -                   | -                         | -                           |
| <b>Total Other Financing Sources</b>         | -                                   | -                   | -                         | -                           |
| <b>Total Revenues &amp; Sources</b>          | <b>35,000</b>                       | -                   | <b>500</b>                | <b>100,000</b>              |
| <b>Beginning Reserved Fund Balance:</b>      |                                     |                     |                           |                             |
| Emergency Reserve                            | -                                   | -                   | -                         | -                           |
| Compensated Absences                         | -                                   | -                   | -                         | -                           |
| Capital Projects                             | -                                   | -                   | -                         | -                           |
| Debt Service                                 | -                                   | -                   | -                         | -                           |
| Other Purposes                               | 141,804                             | 525,687             | 2,763,020                 | 1,786,514                   |
| <b>Total Beginning Reserved Fund Balance</b> | <b>141,804</b>                      | <b>525,687</b>      | <b>2,763,020</b>          | <b>1,786,514</b>            |
| <b>Total Sources</b>                         | <b>176,804</b>                      | <b>525,687</b>      | <b>2,763,520</b>          | <b>1,886,514</b>            |
| <b>Expenditures</b>                          |                                     |                     |                           |                             |
| Personnel Services                           | -                                   | -                   | -                         | -                           |
| Other Services and Charges                   | 30,000                              | -                   | -                         | 250,000                     |
| Materials and Supplies                       | 10,000                              | -                   | -                         | -                           |
| Capital Outlay                               | 20,000                              | 525,687             | 2,763,520                 | -                           |
| Fiscal Agent Fees                            | -                                   | -                   | -                         | -                           |
| Debt Service                                 | -                                   | -                   | -                         | -                           |
| <b>Total Expenditures</b>                    | <b>60,000</b>                       | <b>525,687</b>      | <b>2,763,520</b>          | <b>250,000</b>              |
| <b>Other Financing Uses-</b>                 |                                     |                     |                           |                             |
| Transfers Out                                | -                                   | -                   | -                         | -                           |
| Bond Issuance Costs                          | -                                   | -                   | -                         | -                           |
| <b>Total Other Financing Uses</b>            | -                                   | -                   | -                         | -                           |
| <b>Total Expenditures &amp; Uses</b>         | <b>60,000</b>                       | <b>525,687</b>      | <b>2,763,520</b>          | <b>250,000</b>              |
| <b>Ending Reserved Fund Balance:</b>         |                                     |                     |                           |                             |
| Emergency Reserve                            | -                                   | -                   | -                         | -                           |
| Compensated Absences                         | -                                   | -                   | -                         | -                           |
| Capital Projects                             | -                                   | -                   | -                         | -                           |
| Debt Service                                 | -                                   | -                   | -                         | -                           |
| Other Purposes                               | 116,804                             | -                   | -                         | 1,636,514                   |
| <b>Total Ending Reserved Fund Balance</b>    | <b>116,804</b>                      | -                   | -                         | <b>1,636,514</b>            |
| <b>Total Budget</b>                          | <b>176,804</b>                      | <b>525,687</b>      | <b>2,763,520</b>          | <b>1,886,514</b>            |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | PSO 1%<br>FRANCHISE<br>ECON DEV<br>350 | PSO 1%<br>FRANCHISE<br>INFRASTRUCTURE<br>351 | 1994<br>BOND<br>ISSUE<br>555 | 2008<br>BOND<br>ISSUE<br>559 |
|----------------------------------------------|----------------------------------------|----------------------------------------------|------------------------------|------------------------------|
| <b>Revenues:</b>                             |                                        |                                              |                              |                              |
| Taxes                                        | -                                      | -                                            | -                            | -                            |
| Licenses & Permits                           | -                                      | -                                            | -                            | -                            |
| Intergovernmental                            | -                                      | 715,000                                      | -                            | -                            |
| Charges For Services                         | -                                      | -                                            | -                            | -                            |
| Fines, Forfeitures & Assessments             | -                                      | -                                            | -                            | -                            |
| Interest                                     | 715,000                                | -                                            | -                            | 20                           |
| Miscellaneous                                | -                                      | -                                            | -                            | -                            |
| <b>Total Revenues</b>                        | <b>715,000</b>                         | <b>715,000</b>                               | -                            | <b>20</b>                    |
| <b>Other Financing Sources:</b>              |                                        |                                              |                              |                              |
| Transfer of Fund Balance for                 | -                                      | -                                            | -                            | -                            |
| Prior Year Capital Projects                  | -                                      | -                                            | -                            | -                            |
| OWRB Proceeds from Prior Years               | -                                      | -                                            | -                            | -                            |
| Transfers In                                 | -                                      | -                                            | -                            | -                            |
| Bond/Note Proceeds                           | -                                      | -                                            | -                            | -                            |
| <b>Total Other Financing Sources</b>         | -                                      | -                                            | -                            | -                            |
| <b>Total Revenues &amp; Sources</b>          | <b>715,000</b>                         | <b>715,000</b>                               | -                            | <b>20</b>                    |
| <b>Beginning Reserved Fund Balance:</b>      |                                        |                                              |                              |                              |
| Emergency Reserve                            | -                                      | -                                            | -                            | -                            |
| Compensated Absences                         | -                                      | -                                            | -                            | -                            |
| Capital Projects                             | -                                      | -                                            | -                            | -                            |
| Debt Service                                 | -                                      | -                                            | -                            | -                            |
| Other Purposes                               | 1,366,911                              | 1,398,731                                    | -                            | 32,821                       |
| <b>Total Beginning Reserved Fund Balance</b> | <b>1,366,911</b>                       | <b>1,398,731</b>                             | -                            | <b>32,821</b>                |
| <b>Total Sources</b>                         | <b>2,081,911</b>                       | <b>2,113,731</b>                             | -                            | <b>32,841</b>                |
| <b>Expenditures</b>                          |                                        |                                              |                              |                              |
| Personnel Services                           | -                                      | -                                            | -                            | -                            |
| Other Services and Charges                   | 500,000                                | 500,000                                      | -                            | -                            |
| Materials and Supplies                       | -                                      | -                                            | -                            | -                            |
| Capital Outlay                               | -                                      | -                                            | -                            | 32,841                       |
| Fiscal Agent Fees                            | -                                      | -                                            | -                            | -                            |
| Debt Service                                 | -                                      | -                                            | -                            | -                            |
| <b>Total Expenditures</b>                    | <b>500,000</b>                         | <b>500,000</b>                               | -                            | <b>32,841</b>                |
| <b>Other Financing Uses-</b>                 |                                        |                                              |                              |                              |
| Transfers Out                                | -                                      | -                                            | -                            | -                            |
| Bond Issuance Costs                          | -                                      | -                                            | -                            | -                            |
| <b>Total Other Financing Uses</b>            | -                                      | -                                            | -                            | -                            |
| <b>Total Expenditures &amp; Uses</b>         | <b>500,000</b>                         | <b>500,000</b>                               | -                            | <b>32,841</b>                |
| <b>Ending Reserved Fund Balance:</b>         |                                        |                                              |                              |                              |
| Emergency Reserve                            | -                                      | -                                            | -                            | -                            |
| Compensated Absences                         | -                                      | -                                            | -                            | -                            |
| Capital Projects                             | -                                      | -                                            | -                            | -                            |
| Debt Service                                 | -                                      | -                                            | -                            | -                            |
| Other Purposes                               | 1,581,911                              | 1,613,731                                    | -                            | -                            |
| <b>Total Ending Reserved Fund Balance</b>    | <b>1,581,911</b>                       | <b>1,613,731</b>                             | -                            | -                            |
| <b>Total Budget</b>                          | <b>2,081,911</b>                       | <b>2,113,731</b>                             | -                            | <b>32,841</b>                |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

| DESCRIPTION                                  | 2011<br>BOND<br>ISSUE<br>591 | 2014<br>BOND<br>ISSUE<br>592 | 2018<br>BOND<br>ISSUE<br>593 | WORKERS<br>COMPENSATION<br>660 |
|----------------------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|
| <b>Revenues:</b>                             |                              |                              |                              |                                |
| Taxes                                        | -                            | -                            | -                            | -                              |
| Licenses & Permits                           | -                            | -                            | -                            | -                              |
| Intergovernmental                            | -                            | -                            | -                            | -                              |
| Charges For Services                         | -                            | -                            | -                            | 1,482,000                      |
| Fines, Forfeitures & Assessments             | -                            | -                            | -                            | -                              |
| Interest                                     | 250                          | 36,500                       | 4,250,000                    | 2,500                          |
| Miscellaneous                                | -                            | -                            | -                            | 45,000                         |
| <b>Total Revenues</b>                        | <b>250</b>                   | <b>36,500</b>                | <b>4,250,000</b>             | <b>1,529,500</b>               |
| <b>Other Financing Sources:</b>              |                              |                              |                              |                                |
| Transfer of Fund Balance for                 | -                            | -                            | -                            | -                              |
| Prior Year Capital Projects                  | -                            | -                            | -                            | -                              |
| OWRB Proceeds from Prior Years               | -                            | -                            | -                            | -                              |
| Transfers In                                 | -                            | -                            | -                            | -                              |
| Bond/Note Proceeds                           | -                            | -                            | 21,000,000                   | -                              |
| <b>Total Other Financing Sources</b>         | <b>-</b>                     | <b>-</b>                     | <b>21,000,000</b>            | <b>-</b>                       |
| <b>Total Revenues &amp; Sources</b>          | <b>250</b>                   | <b>36,500</b>                | <b>25,250,000</b>            | <b>1,529,500</b>               |
| <b>Beginning Reserved Fund Balance:</b>      |                              |                              |                              |                                |
| Emergency Reserve                            | -                            | -                            | -                            | -                              |
| Compensated Absences                         | -                            | -                            | -                            | -                              |
| Capital Projects                             | 266,129                      | 5,437,483                    | -                            | -                              |
| Debt Service                                 | -                            | -                            | -                            | -                              |
| Other Purposes                               | -                            | -                            | 100,288,297                  | 2,664,270                      |
| <b>Total Beginning Reserved Fund Balance</b> | <b>266,129</b>               | <b>5,437,483</b>             | <b>100,288,297</b>           | <b>2,664,270</b>               |
| <b>Total Sources</b>                         | <b>266,379</b>               | <b>5,473,983</b>             | <b>125,538,297</b>           | <b>4,193,770</b>               |
| <b>Expenditures</b>                          |                              |                              |                              |                                |
| Personnel Services                           | -                            | -                            | -                            | -                              |
| Other Services and Charges                   | -                            | -                            | -                            | 1,200,000                      |
| Materials and Supplies                       | -                            | -                            | -                            | -                              |
| Capital Outlay                               | 266,379                      | 5,473,983                    | 109,730,078                  | -                              |
| Fiscal Agent Fees                            | -                            | -                            | -                            | -                              |
| Debt Service                                 | -                            | -                            | -                            | -                              |
| <b>Total Expenditures</b>                    | <b>266,379</b>               | <b>5,473,983</b>             | <b>109,730,078</b>           | <b>1,200,000</b>               |
| <b>Other Financing Uses-</b>                 |                              |                              |                              |                                |
| Transfers Out                                | -                            | -                            | -                            | -                              |
| Bond Issuance Costs                          | -                            | -                            | 145,000                      | -                              |
| <b>Total Other Financing Uses</b>            | <b>-</b>                     | <b>-</b>                     | <b>145,000</b>               | <b>-</b>                       |
| <b>Total Expenditures &amp; Uses</b>         | <b>266,379</b>               | <b>5,473,983</b>             | <b>109,875,078</b>           | <b>1,200,000</b>               |
| <b>Ending Reserved Fund Balance:</b>         |                              |                              |                              |                                |
| Emergency Reserve                            | -                            | -                            | -                            | -                              |
| Compensated Absences                         | -                            | -                            | -                            | -                              |
| Capital Projects                             | -                            | -                            | -                            | -                              |
| Debt Service                                 | -                            | -                            | -                            | -                              |
| Other Purposes                               | -                            | -                            | 15,663,219                   | 2,993,770                      |
| <b>Total Ending Reserved Fund Balance</b>    | <b>-</b>                     | <b>-</b>                     | <b>15,663,219</b>            | <b>2,993,770</b>               |
| <b>Total Budget</b>                          | <b>266,379</b>               | <b>5,473,983</b>             | <b>125,538,297</b>           | <b>4,193,770</b>               |

**CITY OF BROKEN ARROW**  
**BUDGET SUMMARY**  
**FISCAL YEAR 2026**

|                                              | GROUP<br>HEALTH &<br>LIFE<br>661 | DEBT<br>SERVICE<br>770 | BROKEN ARROW<br>ECONOMIC<br>DEVELOPMENT<br>AUTHORITY<br>887 | CREEK 51<br>TIF<br>888 | TOTAL              |
|----------------------------------------------|----------------------------------|------------------------|-------------------------------------------------------------|------------------------|--------------------|
| <b>Revenues:</b>                             |                                  |                        |                                                             |                        |                    |
| Taxes                                        | -                                | 22,956,703             | -                                                           | 50,000                 | 119,191,727        |
| Licenses & Permits                           | -                                | -                      | -                                                           | -                      | 2,540,000          |
| Intergovernmental                            | -                                | -                      | -                                                           | -                      | 4,594,722          |
| Charges For Services                         | 14,283,066                       | -                      | -                                                           | -                      | 119,644,112        |
| Fines, Forfeitures & Assessments             | -                                | -                      | -                                                           | -                      | 2,785,000          |
| Interest                                     | 1,500                            | 600,000                | 200,000                                                     | -                      | 7,292,670          |
| Miscellaneous                                | -                                | -                      | 1,700,000                                                   | -                      | 2,970,500          |
| <b>Total Revenues</b>                        | <b>14,284,566</b>                | <b>23,556,703</b>      | <b>1,900,000</b>                                            | <b>50,000</b>          | <b>259,018,731</b> |
| <b>Other Financing Sources:</b>              |                                  |                        |                                                             |                        |                    |
| Transfer of Fund Balance for                 |                                  |                        |                                                             | -                      | -                  |
| Prior Year Capital Projects                  | -                                | -                      | -                                                           | -                      | -                  |
| OWRB Proceeds from Prior Years               | -                                | -                      | -                                                           | -                      | -                  |
| Transfers In                                 | -                                | -                      | 8,528,000                                                   | -                      | 126,222,667        |
| Bond/Note Proceeds                           | -                                | -                      | 3,000,000                                                   | -                      | 76,782,364         |
| <b>Total Other Financing Sources</b>         | <b>-</b>                         | <b>-</b>               | <b>11,528,000</b>                                           | <b>-</b>               | <b>203,005,031</b> |
| <b>Total Revenues &amp; Sources</b>          | <b>14,284,566</b>                | <b>23,556,703</b>      | <b>13,428,000</b>                                           | <b>50,000</b>          | <b>462,023,762</b> |
| <b>Beginning Reserved Fund Balance:</b>      |                                  |                        |                                                             |                        |                    |
| Emergency Reserve                            | -                                | -                      | -                                                           | -                      | 39,868,370         |
| Compensated Absences                         | -                                | -                      | -                                                           | -                      | 3,000,000          |
| Capital Projects                             | -                                | -                      | -                                                           | -                      | 39,715,520         |
| Debt Service                                 | -                                | 20,458,369             | -                                                           | -                      | 21,358,369         |
| Other Purposes                               | 228,542                          | -                      | 5,568,715                                                   | 39,282                 | 180,590,416        |
| <b>Total Beginning Reserved Fund Balance</b> | <b>228,542</b>                   | <b>20,458,369</b>      | <b>5,568,715</b>                                            | <b>39,282</b>          | <b>284,532,675</b> |
| <b>Total Sources</b>                         | <b>14,513,108</b>                | <b>44,015,072</b>      | <b>18,996,715</b>                                           | <b>89,282</b>          | <b>746,556,437</b> |
| <b>Expenditures</b>                          |                                  |                        |                                                             |                        |                    |
| Personnel Services                           | -                                | -                      | -                                                           | -                      | 112,051,017        |
| Other Services and Charges                   | 12,500,000                       | -                      | 1,000,000                                                   | 25,000                 | 54,783,831         |
| Materials and Supplies                       | -                                | -                      | -                                                           | -                      | 14,457,625         |
| Capital Outlay                               | -                                | -                      | 9,000,000                                                   | -                      | 232,561,333        |
| Fiscal Agent Fees                            | -                                | 10,550                 | -                                                           | -                      | 10,550             |
| Debt Service                                 | -                                | 22,796,046             | 4,350,210                                                   | -                      | 42,093,256         |
| <b>Total Expenditures</b>                    | <b>12,500,000</b>                | <b>22,806,596</b>      | <b>14,350,210</b>                                           | <b>25,000</b>          | <b>455,957,612</b> |
| <b>Other Financing Uses-</b>                 |                                  |                        |                                                             |                        |                    |
| Transfers Out                                | -                                | 75,000                 | -                                                           | -                      | 115,178,231        |
| Bond Issuance Costs                          | -                                | -                      | -                                                           | -                      | 145,000            |
| <b>Total Other Financing Uses</b>            | <b>-</b>                         | <b>75,000</b>          |                                                             |                        | <b>115,323,231</b> |
| <b>Total Expenditures &amp; Uses</b>         | <b>12,500,000</b>                | <b>22,881,596</b>      |                                                             |                        | <b>571,280,843</b> |
| <b>Ending Reserved Fund Balance:</b>         |                                  |                        |                                                             |                        |                    |
| Emergency Reserve                            | -                                | -                      | -                                                           | -                      | 40,451,269         |
| Compensated Absences                         | -                                | -                      | -                                                           | -                      | 3,000,000          |
| Capital Projects                             | -                                | -                      | -                                                           | -                      | 8,877,928          |
| Debt Service                                 | -                                | -                      | -                                                           | -                      | 1,800,000          |
| Other Purposes                               | 2,013,108                        | 21,133,476             | 4,646,505                                                   | 64,282                 | 121,146,398        |
| <b>Total Ending Reserved Fund Balance</b>    | <b>2,013,108</b>                 | <b>21,133,476</b>      | <b>4,646,505</b>                                            | <b>64,282</b>          | <b>175,275,594</b> |
| <b>Total Budget</b>                          | <b>14,513,108</b>                | <b>44,015,072</b>      | <b>18,996,715</b>                                           | <b>89,282</b>          | <b>746,556,437</b> |

**City of Broken Arrow  
Governmental Funds  
FY2026**

| <b>Position</b>                              | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|----------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>CITY MANAGER</b>                          |                               |                               |                               |
| Administrative Assistant                     | 1                             | 1                             | 1                             |
| Assistant City Manager Administration        | 1                             | 1                             | 1                             |
| Business Retention & Development Coordinator | 2                             | 2                             | 2                             |
| City Manager                                 | 1                             | 1                             | 1                             |
| Communications & Media Relations Manager     | 1                             | 1                             | 1                             |
| Communications Coordinator                   | 2                             | 2                             | 2                             |
| Community Relations Manager                  | 1                             | 1                             | 1                             |
| Economic Development Director                | 1                             | 1                             | 1                             |
| Marketing & Communications Coordinator       | 1                             | 1                             | 1                             |
| Operations Communication Officer             | 1                             | 1                             | 1                             |
| Tourism Development Manager                  | 1                             | 1                             | 1                             |
| Videographer/Producer                        | 1                             | 1                             | 1                             |
| <b>Total Full Time:</b>                      | <b>14</b>                     | <b>14</b>                     | <b>14</b>                     |
| <b>FINANCE</b>                               |                               |                               |                               |
| Accountant                                   | 2                             | 2                             | 2                             |
| Accounts Payable Technician                  | 4                             | 4                             | 4                             |
| Budget Manager                               | 0                             | 1                             | 1                             |
| Budget Officer                               | 2                             | 1                             | 1                             |
| Controller                                   | 1                             | 1                             | 1                             |
| Customer Service Coordinator                 | 1                             | 1                             | 1                             |
| Finance Director                             | 1                             | 1                             | 1                             |
| Finance Services Manager                     | 1                             | 1                             | 1                             |
| Grant Writer                                 | 1                             | 1                             | 1                             |
| Payroll Coordinator                          | 2                             | 2                             | 2                             |
| Senior Accountant                            | 1                             | 1                             | 1                             |
| <b>Total Full Time:</b>                      | <b>16</b>                     | <b>16</b>                     | <b>16</b>                     |
| <b>LEGAL</b>                                 |                               |                               |                               |
| Administrative Assistant                     | 2                             | 1                             | 1                             |
| Assistant City Attorney I                    | 2                             | 0                             | 0                             |
| Assistant City Attorney I-Litigator          | 0                             | 1                             | 1                             |
| Assistant City Attorney I-Prosecutor         | 0                             | 1                             | 1                             |
| Assistant City Attorney II                   | 1                             | 1                             | 1                             |
| City Attorney                                | 1                             | 1                             | 1                             |
| Deputy City Attorney                         | 1                             | 1                             | 1                             |
| Paralegal                                    | 1                             | 2                             | 2                             |
| Senior Civil Litigation Attorney             | 1                             | 1                             | 1                             |
| <b>Total Full Time:</b>                      | <b>9</b>                      | <b>9</b>                      | <b>9</b>                      |
| Legal Intern                                 | 1                             | 1                             | 1                             |
| <b>Total Seasonal :</b>                      | <b>1</b>                      | <b>1</b>                      | <b>1</b>                      |

**City of Broken Arrow**  
**Governmental Funds**  
**FY2026**

| Position                                          | Approved<br>2023-2024 | Approved<br>2024-2025 | Proposed<br>2025-2026 |
|---------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>HUMAN RESOURCES</b>                            |                       |                       |                       |
| Assistant Human Resources Director                | 1                     | 1                     | 1                     |
| Benefits Administrator                            | 1                     | 1                     | 1                     |
| Compensation Coordinator                          | 1                     | 1                     | 1                     |
| Employee Engagement Coordinator                   | 1                     | 1                     | 1                     |
| FMLA & Benefits Technician                        | 1                     | 1                     | 1                     |
| HR Systems Analyst                                | 1                     | 1                     | 1                     |
| Human Resources Administrative Technician         | 1                     | 1                     | 1                     |
| Human Resources Director                          | 1                     | 1                     | 1                     |
| Human Resources Specialist                        | 0                     | 1                     | 1                     |
| Risk Management Coordinator                       | 1                     | 1                     | 1                     |
| Talent Coordinator                                | 1                     | 1                     | 1                     |
| Training and Development Manager                  | 1                     | 1                     | 1                     |
| <b>Total Full Time:</b>                           | <b>11</b>             | <b>12</b>             | <b>12</b>             |
| <b>INFORMATION TECHNOLOGY</b>                     |                       |                       |                       |
| Communication Systems Engineer                    | 0                     | 0                     | 0                     |
| Communication Systems Manager                     | 1                     | 1                     | 1                     |
| Communication Systems Technician                  | 0                     | 0                     | 1                     |
| Communications Technician III                     | 1                     | 1                     | 1                     |
| Helpdesk Technician                               | 0                     | 0                     | 0                     |
| Information Technology Director                   | 1                     | 1                     | 1                     |
| IT Project Manager                                | 0                     | 0                     | 0                     |
| Network Engineer                                  | 1                     | 0                     | 0                     |
| Network Systems Manager                           | 1                     | 1                     | 1                     |
| Radio Technician                                  | 1                     | 1                     | 1                     |
| Security Engineer                                 | 1                     | 1                     | 1                     |
| Senior Application Specialist                     | 0                     | 0                     | 0                     |
| Senior IT Project Manager                         | 1                     | 1                     | 1                     |
| Senior Security Engineer                          | 1                     | 1                     | 1                     |
| Senior Support Specialist                         | 1                     | 1                     | 1                     |
| Support Technician III                            | 3                     | 3                     | 3                     |
| Systems Engineer                                  | 1                     | 2                     | 2                     |
| <b>Total Full Time:</b>                           | <b>14</b>             | <b>14</b>             | <b>15</b>             |
| <b>CITY CLERK</b>                                 |                       |                       |                       |
| Administrative Assistant                          | 1                     | 1                     | 1                     |
| Administrative Clerk                              | 1                     | 1                     | 1                     |
| City Clerk                                        | 1                     | 1                     | 1                     |
| Court Clerk                                       | 3                     | 3                     | 3                     |
| Court Clerk-Community Service Program Coordinator | 1                     | 1                     | 1                     |
| Deputy City Clerk                                 | 1                     | 1                     | 1                     |
| Senior Court Clerk                                | 1                     | 1                     | 1                     |
| <b>Total Full Time:</b>                           | <b>9</b>              | <b>9</b>              | <b>9</b>              |

**City of Broken Arrow  
Governmental Funds  
FY2026**

| <b>Position</b>                                  | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|--------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>CITY CLERK (continued)</b>                    |                               |                               |                               |
| Municipal Judge (Part Time)                      | 1                             | 1                             | 1                             |
| Presiding Judge (Part Time)                      | 1                             | 1                             | 1                             |
| <b>Total Part Time:</b>                          | <b>2</b>                      | <b>2</b>                      | <b>2</b>                      |
| <b>DEVELOPMENT SERVICES</b>                      |                               |                               |                               |
| Administrative Assistant Permitting              | 1                             | 1                             | 1                             |
| Administrative Clerk Neighborhood Engagement     | 2                             | 2                             | 2                             |
| Administrative Specialist Permitting             | 2                             | 2                             | 2                             |
| Administrative Specialist Planning & Development | 1                             | 1                             | 1                             |
| Assistant Chief Building Inspector               | 1                             | 1                             | 1                             |
| Chief Building Inspector                         | 1                             | 1                             | 1                             |
| Code Enforcement Officer                         | 4                             | 4                             | 4                             |
| Commercial Inspector                             | 2                             | 2                             | 2                             |
| Community Development Director                   | 1                             | 1                             | 1                             |
| Event Liaison                                    | 1                             | 1                             | 1                             |
| Farmers Market Facilitator                       | 1                             | 1                             | 1                             |
| Engineering Section Manager                      | 1                             | 1                             | 1                             |
| Lead Code Enforcement Officer                    | 1                             | 1                             | 1                             |
| Permit & License Supervisor                      | 1                             | 1                             | 1                             |
| Permit Clerk                                     | 5                             | 5                             | 5                             |
| Permit Technician                                | 1                             | 1                             | 1                             |
| Permitting, Licensing & Sustainability Mgr.      | 1                             | 1                             | 1                             |
| Plan Development Manager                         | 1                             | 1                             | 1                             |
| Project Civil Engineer - Community Development   | 2                             | 2                             | 2                             |
| Residential Inspector                            | 5                             | 5                             | 5                             |
| Senior Planner                                   | 2                             | 2                             | 2                             |
| Special Projects Manager Community Development   | 1                             | 1                             | 1                             |
| Staff Planner                                    | 1                             | 1                             | 1                             |
| <b>Total Full Time:</b>                          | <b>39</b>                     | <b>39</b>                     | <b>39</b>                     |
| Receptionist Part Time                           | 2                             | 2                             | 2                             |
| <b>Total Part Time:</b>                          | <b>2</b>                      | <b>2</b>                      | <b>2</b>                      |
| Intern                                           | 1                             | 1                             | 1                             |
| <b>Total Seasonal:</b>                           | <b>1</b>                      | <b>1</b>                      | <b>1</b>                      |
| <b>POLICE</b>                                    |                               |                               |                               |
| Deputy Police Chief                              | 1                             | 1                             | 1                             |
| Police Captain                                   | 7                             | 7                             | 7                             |
| Police Chief                                     | 1                             | 1                             | 1                             |
| Police Major                                     | 3                             | 3                             | 3                             |
| Police Officer                                   | 119                           | 119                           | 119                           |
| Police Sergeant                                  | 25                            | 25                            | 25                            |
| <b>Total Sworn Positions:</b>                    | <b>156</b>                    | <b>156</b>                    | <b>156</b>                    |

**City of Broken Arrow**  
**Governmental Funds**  
**FY2026**

| <b>Position</b>                                   | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|---------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>POLICE (continued)</b>                         |                               |                               |                               |
| Administrative Assistant                          | 1                             | 1                             | 1                             |
| Administrative Secretary                          | 3                             | 3                             | 3                             |
| Animal Control Manager                            | 1                             | 1                             | 1                             |
| Animal Control Officer                            | 7                             | 7                             | 7                             |
| Assistant Records Manager                         | 0                             | 1                             | 1                             |
| Body Worn Camera Clerk                            | 1                             | 1                             | 1                             |
| Budget Officer                                    | 1                             | 1                             | 1                             |
| 911 Call Taker                                    | 4                             | 4                             | 4                             |
| 911 Communications Manager                        | 1                             | 1                             | 1                             |
| 911 Communications Supervisor                     | 4                             | 4                             | 4                             |
| 911 Dispatcher                                    | 19                            | 19                            | 19                            |
| Community Outreach/Public Information Coordinator | 1                             | 1                             | 1                             |
| Deputy 911 Communications Manager                 | 1                             | 1                             | 1                             |
| Emergency Management Director                     | 1                             | 1                             | 1                             |
| Jail Supervisor                                   | 4                             | 4                             | 4                             |
| Jailer                                            | 13                            | 13                            | 13                            |
| Planning / Research Specialist                    | 1                             | 1                             | 1                             |
| Police Property Room Supervisor                   | 1                             | 1                             | 1                             |
| Records Clerk                                     | 3                             | 2                             | 2                             |
| Records Manager                                   | 1                             | 1                             | 1                             |
| RTIC Manager                                      | 0                             | 1                             | 1                             |
| Victim Advocate                                   | 1                             | 1                             | 1                             |
| <b>Total Non Sworn:</b>                           | <b>69</b>                     | <b>70</b>                     | <b>70</b>                     |
| Community Service Officer                         | 0                             | 2                             | 2                             |
| Court Marshall (Part Time)                        | 2                             | 2                             | 2                             |
| Police Property Room Technician (Part Time)       | 1                             | 1                             | 1                             |
| <b>Total Part Time:</b>                           | <b>3</b>                      | <b>5</b>                      | <b>5</b>                      |
| <b>FIRE</b>                                       |                               |                               |                               |
| All Firefighter Ranks                             | 106                           | 106                           | 106                           |
| Assistant Fire Chief                              | 1                             | 1                             | 1                             |
| Deputy Fire Chief                                 | 3                             | 3                             | 3                             |
| Fire Battalion Chief                              | 3                             | 3                             | 3                             |
| Fire Captain                                      | 25                            | 25                            | 25                            |
| Fire Chief                                        | 1                             | 1                             | 1                             |
| Deputy Fire Marshall                              | 4                             | 4                             | 4                             |
| Fire Lieutenant                                   | 25                            | 25                            | 25                            |
| Fire Marshall                                     | 1                             | 1                             | 1                             |
| Fire Training Major                               | 2                             | 2                             | 2                             |
| Training Officer                                  | 4                             | 4                             | 4                             |
| <b>Total Sworn Positions:</b>                     | <b>175</b>                    | <b>175</b>                    | <b>175</b>                    |

**City of Broken Arrow**  
**Governmental Funds**  
**FY2026**

| <b>Position</b>                         | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|-----------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Administrative Assistant                | 2                             | 2                             | 2                             |
| Fire Equipment Technician               | 2                             | 2                             | 2                             |
| Community Engagement Specialist Fire    | 1                             | 1                             | 1                             |
| Warehouse and Medical Supply Technician | 0                             | 0                             | 1                             |
| <b>Total Non Sworn:</b>                 | <b>5</b>                      | <b>5</b>                      | <b>6</b>                      |
| <b>Total Full Time:</b>                 | <b>180</b>                    | <b>180</b>                    | <b>181</b>                    |
| <b>FIRE (continued)</b>                 |                               |                               |                               |
| Fire Prevention Technician (Part Time)  | 1                             | 1                             | 1                             |
| <b>Total Part Time:</b>                 | <b>1</b>                      | <b>1</b>                      | <b>1</b>                      |
| <b>STREET</b>                           |                               |                               |                               |
| Administrative Assistant                | 1                             | 1                             | 1                             |
| Crew Chief                              | 3                             | 3                             | 3                             |
| Director of Street / Stormwater         | 1                             | 1                             | 1                             |
| Equipment Operator Street               | 2                             | 2                             | 2                             |
| Lead Traffic Signal Technician          | 1                             | 1                             | 1                             |
| Service Worker Street                   | 5                             | 5                             | 5                             |
| Street Maintenance Supervisor           | 1                             | 1                             | 1                             |
| Street Superintendent                   | 1                             | 1                             | 1                             |
| Supervisor/Truck Driver Section Street  | 1                             | 1                             | 1                             |
| Traffic Control Manager                 | 1                             | 1                             | 1                             |
| Traffic Maintenance Technician          | 3                             | 3                             | 3                             |
| Traffic Signal Technician               | 5                             | 5                             | 5                             |
| Traffic Superintendent                  | 1                             | 1                             | 1                             |
| Truck Driver I Street                   | 8                             | 8                             | 8                             |
| <b>Total Full Time:</b>                 | <b>34</b>                     | <b>34</b>                     | <b>34</b>                     |
| Service Worker Street Seasonal          | 1                             | 1                             | 1                             |
| <b>Total Seasonal:</b>                  | <b>1</b>                      | <b>1</b>                      | <b>1</b>                      |
| <b>PARKS</b>                            |                               |                               |                               |
| Administrative Assistant                | 1                             | 1                             | 1                             |
| Aquatics Program Supervisor             | 1                             | 1                             | 1                             |
| Assistant Sexton                        | 1                             | 1                             | 1                             |
| Cemetery Maintenance Worker             | 1                             | 1                             | 1                             |
| Crew leader - Parks                     | 5                             | 6                             | 6                             |
| Facilities Supervisor                   | 1                             | 1                             | 1                             |
| Grounds Supervisor                      | 3                             | 2                             | 2                             |
| Crew Leader Forestry                    | 2                             | 3                             | 3                             |
| Horticulture Technician                 | 1                             | 1                             | 1                             |
| Horticulturist                          | 1                             | 1                             | 1                             |
| Irrigation Crew Leader                  | 0                             | 0                             | 1                             |
| Irrigation Technician                   | 2                             | 2                             | 2                             |
| Lead Grounds Supervisor                 | 0                             | 1                             | 1                             |
| Nature Center Supervisor                | 1                             | 1                             | 1                             |
| Parks and Recreation Director           | 1                             | 1                             | 1                             |

**City of Broken Arrow**  
**Governmental Funds**  
**FY2026**

| Position                                  | Approved<br>2023-2024 | Approved<br>2024-2025 | Proposed<br>2025-2026 |
|-------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>PARKS (continued)</b>                  |                       |                       |                       |
| Parks Maintenance Technician              | 1                     | 1                     | 1                     |
| Parks Maintenance Workers                 | 23                    | 23                    | 23                    |
| Parks Superintendent                      | 1                     | 1                     | 1                     |
| Recreation Assistant                      | 5                     | 5                     | 5                     |
| Recreation Center Supervisor              | 2                     | 2                     | 2                     |
| Recreation Superintendent                 | 1                     | 1                     | 1                     |
| Recreation Technician                     | 1                     | 1                     | 1                     |
| Sexton                                    | 1                     | 1                     | 1                     |
| Small Engine Mechanic                     | 0                     | 1                     | 1                     |
| <b>Total Full Time:</b>                   | <b>56</b>             | <b>59</b>             | <b>60</b>             |
| Recreation Assistant (Part Time)          | 4                     | 4                     | 4                     |
| <b>Total Part Time:</b>                   | <b>4</b>              | <b>4</b>              | <b>4</b>              |
| Cemetery Seasonal Laborer                 | 2                     | 2                     | 2                     |
| Lead Lifeguard                            | 7                     | 7                     | 7                     |
| Lifeguard                                 | 56                    | 56                    | 56                    |
| Park Maintenance Worker                   | 8                     | 8                     | 8                     |
| Swimming Pool Cashier/Concessions & Slide | 16                    | 16                    | 16                    |
| Swim Pool Concession Supervisor           | 1                     | 1                     | 1                     |
| Swim Pool Supervisor                      | 1                     | 1                     | 1                     |
| <b>Total Seasonal:</b>                    | <b>91</b>             | <b>91</b>             | <b>91</b>             |
| <b>GOVERNMENTAL FUND TOTALS</b>           |                       |                       |                       |
| <b>Full time</b>                          |                       |                       |                       |
| Non-sworn positions                       | <b>276</b>            | <b>281</b>            | <b>284</b>            |
| Sworn positions                           | <b>331</b>            | <b>331</b>            | <b>331</b>            |
| <b>Total Full Time:</b>                   | <b>607</b>            | <b>612</b>            | <b>615</b>            |
| <b>Total Part Time:</b>                   | <b>12</b>             | <b>14</b>             | <b>14</b>             |
| <b>Total Seasonal:</b>                    | <b>94</b>             | <b>94</b>             | <b>94</b>             |

**City of Broken Arrow**  
**BAMA**  
**FY2026**

| <b>Position</b>                                       | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|-------------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>CITY MANAGER</b>                                   |                               |                               |                               |
| Assistant City Manager Operations                     | 1                             | 1                             | 1                             |
| Executive Assistant to the City Manager of Operations | 1                             | 1                             | 1                             |
| <b>Total Full Time:</b>                               | <b>2</b>                      | <b>2</b>                      | <b>2</b>                      |
| <b>FINANCE</b>                                        |                               |                               |                               |
| Utility Services Clerk                                | 6                             | 6                             | 6                             |
| Utility Services Manager                              | 1                             | 1                             | 1                             |
| Utility Services Specialist                           | 1                             | 1                             | 1                             |
| Utility Services Technician                           | 2                             | 2                             | 2                             |
| <b>Total Full Time:</b>                               | <b>10</b>                     | <b>10</b>                     | <b>10</b>                     |
| <b>GENERAL/MAINTENANCE SERVICES</b>                   |                               |                               |                               |
| Administrative Assistant-Maintenance Services         | 1                             | 1                             | 1                             |
| Administrative Secretary Purchasing                   | 1                             | 1                             | 1                             |
| Asset Coordinator                                     | 1                             | 0                             | 0                             |
| Asset Manager                                         | 0                             | 1                             | 1                             |
| Asset Specialist                                      | 0                             | 1                             | 1                             |
| Building Maintenance Manager                          | 1                             | 1                             | 1                             |
| Building Maintenance Service Coordinator              | 1                             | 1                             | 1                             |
| Building Maintenance Supervisor                       | 1                             | 1                             | 1                             |
| Building Maintenance Worker                           | 8                             | 8                             | 8                             |
| Building Service Supervisor                           | 1                             | 1                             | 1                             |
| Building Service Worker                               | 1                             | 1                             | 1                             |
| Buyer                                                 | 3                             | 3                             | 3                             |
| Fleet Division Manager                                | 1                             | 1                             | 1                             |
| Fleet Maintenance Service Worker                      | 1                             | 1                             | 1                             |
| Fleet Service Technician                              | 3                             | 3                             | 3                             |
| Fleet Welder                                          | 1                             | 1                             | 1                             |
| Maintenance Services Director                         | 1                             | 1                             | 1                             |
| Mechanic                                              | 11                            | 11                            | 11                            |
| Mechanic Supervisor                                   | 2                             | 2                             | 2                             |
| Purchasing Manager                                    | 1                             | 1                             | 1                             |
| Service Writer                                        | 1                             | 1                             | 1                             |
| Warehouse Worker                                      | 2                             | 2                             | 2                             |
| <b>Total Full Time:</b>                               | <b>43</b>                     | <b>44</b>                     | <b>44</b>                     |
| <b>SOLID WASTE &amp; RECYCLING</b>                    |                               |                               |                               |
| Administrative Assistant                              | 1                             | 1                             | 1                             |
| Assistant Solid Waste & Recycling Manager             | 1                             | 3                             | 3                             |
| Customer Service Clerk                                | 0                             | 1                             | 1                             |
| Recycling Inspector and Educator                      | 1                             | 1                             | 1                             |
| Recycling Outreach Coordinator                        | 1                             | 1                             | 1                             |
| Solid Waste & Recycling Cart Technician               | 1                             | 1                             | 1                             |
| Solid Waste & Recycling Director                      | 1                             | 1                             | 1                             |
| Solid Waste & Recycling Dispatcher/CSR                | 2                             | 2                             | 2                             |
| Solid Waste & Recycling Driver                        | 26                            | 26                            | 26                            |
| Solid Waste & Recycling Helper                        | 21                            | 16                            | 16                            |
| Solid Waste & Recycling Manager                       | 1                             | 1                             | 1                             |
| Solid Waste & Recycling Satellite RC Driver           | 1                             | 1                             | 1                             |
| Solid Waste & Recycling Supervisor                    | 2                             | 0                             | 0                             |
| Solid Waste Training and Safety Specialist            | 0                             | 1                             | 1                             |
| <b>Total Full Time:</b>                               | <b>59</b>                     | <b>56</b>                     | <b>56</b>                     |

**City of Broken Arrow**  
**BAMA**  
**FY2026**

| <b>Position</b>                                | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>STORMWATER</b>                              |                               |                               |                               |
| Assistant Street & Stormwater Director         | 1                             | 1                             | 1                             |
| Construction Supervisor Stormwater             | 3                             | 3                             | 3                             |
| Crew Chief Stormwater                          | 4                             | 4                             | 5                             |
| Equipment Operator Stormwater                  | 12                            | 12                            | 13                            |
| Service Worker Stormwater                      | 12                            | 12                            | 14                            |
| Stormwater Maintenance Supervisor              | 1                             | 1                             | 1                             |
| Stormwater Superintendent                      | 1                             | 1                             | 1                             |
| Truck Driver I Stormwater                      | 7                             | 7                             | 7                             |
| <b>Total Full Time:</b>                        | <b>41</b>                     | <b>41</b>                     | <b>45</b>                     |
| Service Worker Stormwater Seasonal             | 1                             | 1                             | 1                             |
| <b>Total Seasonal:</b>                         | <b>1</b>                      | <b>1</b>                      | <b>1</b>                      |
| <b>ENGINEERING &amp; CONSTRUCTION</b>          |                               |                               |                               |
| Administrative Assistant Engineering           | 1                             | 1                             | 1                             |
| Administrative Secretary Engineering           | 1                             | 1                             | 1                             |
| Construction Division Manager                  | 1                             | 1                             | 1                             |
| Construction Project Engineer                  | 1                             | 1                             | 1                             |
| Contract Administrator                         | 6                             | 6                             | 6                             |
| Director of Engineering and Construction       | 1                             | 1                             | 1                             |
| Engineering & Construction Project Coordinator | 1                             | 1                             | 1                             |
| Engineering Division Manager                   | 1                             | 1                             | 1                             |
| Engineering Technician                         | 1                             | 1                             | 1                             |
| Environmental Division Manager                 | 1                             | 1                             | 1                             |
| Mapping Coordinator                            | 1                             | 1                             | 1                             |
| Project Engineer                               | 7                             | 7                             | 8                             |
| Right-of-Way Agent                             | 1                             | 2                             | 2                             |
| Special Projects Division Manager              | 1                             | 1                             | 1                             |
| Stormwater Compliance Inspector                | 1                             | 1                             | 1                             |
| Stormwater Division Manager                    | 1                             | 1                             | 1                             |
| Stormwater Project Engineer                    | 2                             | 2                             | 2                             |
| Transportation Division Manager                | 1                             | 1                             | 1                             |
| Utility Relocation Coordinator                 | 0                             | 1                             | 1                             |
| <b>Total Full Time:</b>                        | <b>30</b>                     | <b>32</b>                     | <b>33</b>                     |
| Intern                                         | 2                             | 2                             | 2                             |
| <b>Total Seasonal:</b>                         | <b>2</b>                      | <b>2</b>                      | <b>2</b>                      |
| <b>INFORMATION TECHNOLOGIES</b>                |                               |                               |                               |
| GIS Analyst                                    | 2                             | 0                             | 0                             |
| GIS Division Manager                           | 1                             | 1                             | 1                             |
| GIS Specialist                                 | 1                             | 3                             | 3                             |
| SCADA Engineer                                 | 1                             | 1                             | 1                             |
| <b>Total Full Time:</b>                        | <b>5</b>                      | <b>5</b>                      | <b>5</b>                      |

**City of Broken Arrow**  
**BAMA**  
**FY2026**

| <b>Position</b>                               | <b>Approved<br/>2023-2024</b> | <b>Approved<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|-----------------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>UTILITIES</b>                              |                               |                               |                               |
| Administrative Assistant Utilities            | 1                             | 1                             | 1                             |
| Assistant Utilities Director                  | 1                             | 1                             | 1                             |
| Assistant Wastewater Plant Manager            | 1                             | 1                             | 1                             |
| Assistant Water Plant Manager                 | 1                             | 1                             | 1                             |
| Line Location Technician                      | 2                             | 3                             | 3                             |
| Meter Technician                              | 6                             | 6                             | 6                             |
| Meter Technician Superintendent               | 1                             | 1                             | 1                             |
| Repair & Construction Superintendent          | 1                             | 1                             | 1                             |
| Service Order Technician                      | 2                             | 2                             | 2                             |
| Sewer Crew Supervisor                         | 5                             | 5                             | 6                             |
| Utilities Collection System Crew Chief        | 1                             | 1                             | 1                             |
| Utilities Construction Crew Chief             | 1                             | 1                             | 1                             |
| Utilities Director                            | 1                             | 1                             | 1                             |
| Utilities Lift Station Crew Chief             | 1                             | 1                             | 1                             |
| Utilities Line Locate Crew Chief              | 1                             | 1                             | 1                             |
| Utilities Meter Technician Crew Chief         | 1                             | 1                             | 1                             |
| Utilities Preventative Maintenance Crew Chief | 1                             | 1                             | 1                             |
| Utilities Repairs Crew Chief                  | 1                             | 1                             | 1                             |
| Utilities Service Worker                      | 25                            | 25                            | 27                            |
| Utilities Systems Manager                     | 1                             | 1                             | 1                             |
| Utilities Truck Driver                        | 1                             | 1                             | 1                             |
| Wastewater Industrial Tech                    | 1                             | 1                             | 1                             |
| Wastewater Plant Manager                      | 1                             | 1                             | 1                             |
| Wastewater Plant Mechanic                     | 1                             | 1                             | 1                             |
| Wastewater Plant Operator                     | 5                             | 5                             | 5                             |
| Water Crew Supervisor                         | 11                            | 11                            | 11                            |
| Water Distribution Superintendent             | 1                             | 1                             | 1                             |
| Water Industrial Tech                         | 1                             | 1                             | 1                             |
| Water Maintenance Mechanic                    | 2                             | 2                             | 2                             |
| Water Plant Manager                           | 1                             | 1                             | 1                             |
| Water Plant Operator                          | 9                             | 9                             | 9                             |
| Water Reclamation Superintendent              | 1                             | 1                             | 1                             |
| Water Resources Coordinator                   | 1                             | 1                             | 1                             |
| Water Treatment Maintenance Crew Chief        | 1                             | 1                             | 1                             |
| Water Quality Technician                      | 2                             | 2                             | 3                             |
| <b>Total Full Time:</b>                       | <b>94</b>                     | <b>95</b>                     | <b>99</b>                     |
| <b>BAMA FUND TOTALS</b>                       |                               |                               |                               |
| <b>Total Full Time:</b>                       | <b>284</b>                    | <b>285</b>                    | <b>294</b>                    |
| <b>Total Seasonal:</b>                        | <b>3</b>                      | <b>3</b>                      | <b>3</b>                      |
| <b>Total BAMA</b>                             | <b>287</b>                    | <b>288</b>                    | <b>297</b>                    |

# Development of Fiscal Year 2026 and Financial Plan 2027

## Operating and Capital Budget

NOVEMBER 12, 2024: Budget Calendar Distributed. Department Directors and Division Chiefs will have access to budget levels within Munis.

DECEMBER 23, 2024: All new capital requests are due in Munis with priorities.

DECEMBER 30, 2024: Personnel changes requested for Fiscal Years 2026 and 2027 with explanations can be submitted to the City Manager, Assistant City Managers(s), Human Resources, and Finance. These changes can be additions, deletions or re-organizational requests.

JANUARY 31, 2025: Preparation of Operational accounts and Miscellaneous Funds are due. Estimated Actual for Fiscal Year 2025 for all accounts are due. For Fiscal Year 2026 and Financial Plan 2027, all accounts should be completed except for payroll. Complete ONLY Variable Pay and Overtime in payroll. Finance will complete the rest of the payroll accounts for Fiscal Year 2026 and Financial Plan 2027.

All numbers should be entered in multiples of \$100.

Department directors to review and propose changes to the Manual of Fees to Assistant City Managers and Finance Director.

FEBRUARY 24, 2025: Proposed changes to the Manual of Fees for FY26 are due.

WEEK OF FEB 24, 2025: **PRE-BUDGET WEEK** – meetings with departments to discuss estimated actuals and discuss any questions prior to meeting with City Manager/ Assistant City Managers

WEEK OF MAR 10, 2025: **BUDGET WEEK** – meetings will be scheduled to discuss capital, operating, personnel and changes to the Manual of Fees.

APRIL 25, 2025: Roll-overs are due.

MAY 2025: City Manager presents proposed budget and capital requests to the City Council.

JUNE 2025: City Council reviews proposed budget and capital requests. The Public Hearing will be held. Adoption of the budget, capital requests and approval of resolutions to happen at the City Council meeting.

## **CITY OF BROKEN ARROW**

### **ANNUAL BUDGET PROCESS**

The City prepares its annual operating budget on a basis (Budget basis) which differs from Generally Accepted Accounting Principles (GAAP basis). The major difference between GAAP and Budget basis is that encumbrances are recorded as reservations of fund balance on a GAAP basis as opposed to the equivalent of expenditures (Budget basis) in all governmental funds.

The City of Broken Arrow uses modified zero-based budgeting to develop the annual operating budget. This approach requires City Departments to present a basic budget and supplements to the basic budget, which represents program additions or enhancements. The City Council adheres to the following procedures in establishing the budget:

1. The City Manager is responsible for preparing and recommending an operating budget for City Council consideration. The City Manager, working with staff in all Departments, reviews and evaluates all basic budgets and supplemental requests to determine whether they fulfill City Council goals and objectives, improve management effectiveness, or increase productivity. The proposed budget, which the City Manager submits to the City Council, includes recommendations of the program of services, which the City should provide, and which can be financed by the City's projected revenue for the budget year. The Manager must submit a balanced budget for the next fiscal year not later than 30 days prior to the end of the current fiscal year.
2. The City Council considers the Manager's recommended budget in a series of work sessions and in public hearings at which citizen comment is invited. Citizens are encouraged to participate in the budget process. A copy of the proposed budget and the adopted budget are filed in the City Clerk's office and on the City Website. Additional or supplemental information is available upon request.
3. The budget for the next fiscal year is legally enacted by the City Council through passage of a resolution not later than seven days before the beginning of the new budget year.
4. Expenditures may not legally exceed appropriations at the Fund level for each legally adopted annual operating budget. The City Manager/Department Head, without Council approval, may transfer appropriation balances from one expenditure account to another within a Fund/Department of the City. The City Council, however, must approve any transfer of unencumbered appropriation balance or portions thereof from one Fund to another.
5. Annual budgets are legally adopted for all governmental funds. Budgets for the Debt Service Funds are adopted on a basis consistent with Generally Accepted Accounting Principles.
6. At the close of each fiscal year, any unencumbered appropriation balance lapses or reverts to the undesignated fund balance.

## THE ACCOUNTING PROCESS

The accounting and reporting policies of the City conform to Generally Accepted Accounting Principles (“GAAP”) applicable to state and local governments. Generally Accepted Accounting Principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (“GASB”), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by the GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

### GOVERNMENTAL FUNDS

Governmental funds are used to account for the relatively liquid portion of the City’s assets that are not accounted for through proprietary or fiduciary funds, the short-term obligations pertaining thereto and the net balance of these financial resources available for subsequent appropriation and expenditure.

General Fund - The General Fund is the general operating fund of the City. This fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Project Fund - The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). They are presented in a separate document.

### PROPRIETARY FUNDS

Proprietary Funds are those used to account for the City’s ongoing organizations and activities which are similar to those found in the private sector. The measurement focus is upon capital maintenance and upon determination of net income, financial position and changes in financial position.

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises wherein the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.



## Glossary and Acronyms

**Account** – An entity for recording specific revenues or expenditures, or for grouping related or similar classes of revenues and expenditures and recording them within a fund or department.

**Accounting System** – The total structure of records and procedures, which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accrual Basis** – The accrual basis of accounting recognizes revenues in the period earned and expenses in the period incurred rather than when cash is received or paid.

**Ad Valorem Taxes** – Commonly referred to as property taxes. These charges are levied on all real and certain personal property according to the property's assessed valuation and the tax rate.

**Appropriation** – A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes.

**Assessed Valuation** – A valuation set upon real or personal property by a government as a basis for levying taxes.

**Assets** – Property owned by a governmental unit that has monetary value.

**Audit** – The examination of documents, records, reports, systems of internal control, accounting and financial procedures.

**Audit Report** – The report prepared by an independent auditor.

**Balanced Budget** – The City shall annually adopt a balanced budget in accordance with the Oklahoma Municipal Budget Act (Title 11 Oklahoma Statutes 2006). As such, expenditures may not legally exceed appropriations at the Fund level for each legally adopted annual operating budget (i.e., a fund balance cannot be negative).

**BAEDA** – Broken Arrow Economic Development Authority

**BAMA** - Broken Arrow Municipal Authority



**Bond** – A written promise to pay a sum of money on a specific date at a specified interest rate. The most common type of bonds are general obligation and revenue bonds that are most frequently used for construction of large capital projects.

**Bond Fund** – A fund used to account for the proceeds of general obligation bond issues.

**Bonded Indebtedness** – That portion of indebtedness represented by outstanding bonds.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

**Budget Document** – The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**Budget Message** – A general discussion of the proposed budget as presented by the City Manager to the legislative body.

**Budget Year**- July 1 through June 30

**Budgetary Control** – The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

**Capital Budget** – A plan of proposed capital outlays for the current fiscal period.

**Capital Improvement Fund** – A fund designated for capital budget expenditures.

**Capital Outlay** – Expenditures, which result in the acquisition of or addition to, fixed assets, such as equipment, vehicles, building improvements, or major repairs.

**CDBG** – Community Development Block Grant

**Chart of Accounts** – The classification system used by the City to organize the accounting for various funds.

**C.I.P** – Capital Improvement Plan

**Contingency** – The account of a reasonable reserve in order that temporary losses in income or occasional expenditure emergencies may be met to avoid a cumulative deficit position.



**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Service** – The City’s payment of the principal and interest of general obligation and revenue bonds according to a predetermined payment schedule.

**Debt Service Fund** – A fund established to finance and account for the payment of interest and principal on all general obligation bonds, special assessments, and revenue debt issued or serviced by another governmental entity. This fund was formerly called a sinking fund.

**Deficit** – The excess of the liabilities of a fund over its assets, or the excess of expenditure over revenues during an accounting period.

**Department** – A major administrative division of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**EMS** – Emergency Medical Services

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. They cease to be an encumbrance when paid or when the actual liability is set up

**Ending Fund Balance** – The excess of the fund’s assets and estimated revenues for the period over its liabilities and appropriations for the period.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. Examples of enterprise funds are those for water, sewer, solid waste or golf course.

**Estimated Revenue** – The amount of projected revenue to be collected during a fiscal year.

**Expenditures** – Decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures

**FEMA** – Federal Emergency Management Agency

**Fiscal Year** – The time period set by the State of Oklahoma and designated by the City signifying the beginning and ending period for recording financial transactions.



**Franchise** – A special privilege granted by a government permitting the continuing use of public property usually involving the elements of monopoly and regulation.

**FT**- Full time employee

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual balances, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**General Fund** – A fund used to account for all transactions of a governmental unit which are not accounted for in another fund.

**General Obligation Bonds** – Bonds for whose payments the full faith and credit of the issuing body are pledged.

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**GFOA**- Government Finance Officers Association

**G.I.S.** – Geographic Information System

**Goal** – A statement of broad direction, purpose or intent based on the needs of the community.

**Governing Body**- City Council

**Grant** - A contribution by one governmental unit to another.

**Infrastructure** – Structure and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

**Investments** – Securities and real estate held for the production of income in the form of interest, dividends, or lease payments.

**Liabilities** – Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.



**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Maintenance** – The upkeep of physical properties in condition for use or occupancy.

**Mill** – The property tax rate that is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual Accounting** – An alternative bookkeeping method that combines accrual basis accounting and cash basis account. It recognizes revenue when they become available and measurable and with a few exceptions, records expenditures when liabilities are incurred.

**O.D.E.Q.** – Oklahoma Department of Environmental Quality

**O.W.R.B.** – Oklahoma Water Resources Board

**Ordinance** – A formal legislative enactment by the governing body of a municipality.

**Resolution** – A special or temporary order of the City Council requiring less legal formality than an Ordinance or State Statute.

**Refunding** - A system by which a bond issue is redeemed by a new bond issue under conditions generally more favorable to the issuer (lower interest rate; fewer restrictions, etc.).

**Reserve Capital** - A portion of fund balance equal to the average of the forecasted capital expenditures reserved in each fiscal year budget to provide assurance that resources are available to provide for the normal replacement of depreciable assets.

**Reserve Debt** - A portion of fund balance equal to the average annual debt service requirement that has been reserved to provide assurance that resources are available to meet each fiscal year's debt service payment.

**Reserve (deficit)** - The amount by which fund balance does not meet all reserve requirements.

**Reserve-Legal** - A portion of fund balance that is not appropriate for expenditures or is legally segregated for a specific future use.



**Reserve- Operating** - A portion of fund balance that has been reserved in each fiscal year budget to protect service delivery from unexpected revenue loss or expenditure requirement.

**Reserve-Surplus** - A portion of fund balance that is not reserved for any specified purpose and may be appropriated for one-time expenditures as needed.

**Revenue** - Increases net total assets from other than expense refunds, capital contributions, and residual equity transfers. Funds received as income.

**Salaries and Benefits** – Payments direct to full and part-time City of Broken Arrow employees for services performed, including contributions to retirement and pensions, social security, health insurance uniform allowances and related expenses.

**Sales Tax**– A tax levied by the City on retail sales of tangible personal property and some services.

**Special Assessment** – A compulsory levy made by a local government against certain properties to defray part or all of the cost of a specific improvement, which is presumed to be of general benefit to such properties.

**Special Revenue Funds** – An accounting fund type recommended by the Oklahoma Municipal Budget Act to account for the proceeds of specific revenue sources and related expenditures separate and apart from other funds, but for which the specified revenues may be insufficient to meet the related expenditures.

**Tax Increment Finance (TIF)** – The use of incremental sales and property tax in a designated district to be used in accordance with approved plans to finance projects in the district such as facilities, infrastructure, parks, sidewalks and other public improvements.

**Transfer In/Out** – Amounts transferred from one fund to another to help in financing the services and expenditures of the recipient fund.

**Use Tax**– A tax levied by the City of Broken Arrow on out-of-state purchases of tangible personal property that is stored, used or otherwise consumed within the State of Oklahoma by the purchaser.

**Zero-Based Budgeting** – The process of preparing an operating plan or budget that starts with no authorized funds. Each activity to be funded must be justified every time a new budget is prepared.

**City of Broken Arrow**  
**General Fund Budget Compliance Policy**  
**Effective: September 1, 2009**

1. **Purpose:** Establish a policy for ensuring that City complies with the requirements of the annual budget and the economic criteria established by the City Council.
2. **Background:** The City has a specific policy establishing the parameters and actions that should be taken to ensure budget compliance. This policy adjusts the existing policy to answer questions concerning implementation of the policy. The City must balance the needs of its citizens against the cost of doing business and must make both happen while keeping costs within the funds available. To ensure that all members of the City Management Team understand and comply with the financial management goals, this policy will establish the minimum standards for budget compliance, the trigger levels that require action and the actions to be taken at each trigger level. The City must make the best use of its resources to ensure that all citizens receive cost-effective service from the City and that the City remains financially stable.
3. **Policies:**
  - a. All City departments will provide the required services within the financial and personnel constraints established by the annual budget
  - b. The City's General Fund Emergency Reserve Fund Balance will serve as the primary measure for budgetary compliance actions.
  - c. The Emergency Reserve Fund Balance for the General Fund will be ten (10) percent of the preceding year's income excluding transfers.
  - d. When the six-month rolling average of the monthly General Fund Emergency Reserve Fund Balance is one hundred (100) percent or more of the required General Fund Emergency Reserve Fund Balance the departments will comply with the approved budget.
  - e. Triggers and actions for a falling General Fund Emergency Reserve Fund Balance:
    - (1) When the six month average of the monthly General Fund Emergency Reserve Fund Balance is below one hundred (100) percent but more than eighty (80) percent of the required undesignated/unreserved balance the departments will cease all out of state travel, training not required for certification or licensing, hiring personnel for authorized positions that have not been filled and take necessary actions to minimize overtime.
    - (2) When the six-month average of the monthly General Fund Emergency Reserve Fund Balance is at or below eighty (80) percent but more than sixty (60) percent of the required undesignated/unreserved balance the departments will take all actions listed above plus cease all out of town travel, training by outside trainers and a hiring freeze on all positions.
    - (3) When the six month average of the monthly General Fund Emergency Reserve Fund Balance is at or below sixty (60) percent but more than forty (40) percent of the required undesignated/unreserved balance the departments will take all actions listed above plus cease all non-emergency requisitions, limit driving of City vehicles to the minimum possible and identify authorized positions that can be eliminated with minimal impact on mission performance.

**City of Broken Arrow**  
**General Fund Budget Compliance Policy (continued)**  
**Effective: September 1, 2009**

- (4) When the six-month average of the monthly General Fund Emergency Reserve Fund Balance is at or below forty (40) percent but more than twenty (20) percent of the required undesignated/unreserved balance the departments will take all actions listed above plus elimination of authorized positions that were identified in step 3 above.
- f. Triggers and actions for a rising General Fund Emergency Reserve Fund Balance (A rising fund balance is defined as three or more months where the monthly Emergency Reserve Fund Balance increases for each month):
  - (1) When the six-month average of the monthly General Fund Emergency Reserve Fund Balance is at or above forty (40) percent but less than sixty (60) percent of the required undesignated/unreserved balance the departments will return to normal requisition procedures and remove driving limitations on City vehicles.
  - (2) When the six-month average of the monthly General Fund Emergency Reserve Fund Balance is at or above sixty (60) percent but less than eighty (80) percent of the required undesignated/unreserved balance the departments will take all actions listed above plus resume in state travel, resume training by outside trainers and rehire the positions eliminated (if any).
  - (3) When the six month average of the monthly General Fund Emergency Reserve Fund Balance is at or above eighty (80) percent but less than one hundred (100) percent of the required undesignated/unreserved balance the departments will take all actions listed above plus resume all out of town travel, resume training by outside trainers and remove the hiring freeze on all except positions eliminated in the reduction in force.
  - (4) When the six-month average of the monthly General Fund Emergency Reserve Fund Balance is above one hundred (100) percent of the required undesignated/unreserved balance, the departments will be authorized to fill positions eliminated in the reduction in force.
- g. The City Manager may override any portion of the above policy if he/she determines it to be in the best interests of the City.

**City of Broken Arrow**  
**Broken Arrow Municipal Authority (BAMA)**  
**BAMA Fund Budget Compliance Policy**  
**Effective: September 1, 2009**

1. **Purpose:** Establish a policy for ensuring that BAMA complies with the requirements of the annual budget and the economic criteria established by BAMA and the City Council.
2. **Background:** BAMA has a specific policy establishing the parameters and actions that should be taken to ensure budget compliance. This policy adjusts the existing policy to answer questions concerning implementation of the policy. BAMA must balance the needs of its customers against the cost of doing business and must make both happen while keeping costs within the funds available. To ensure that all members of the BAMA Management Team understand and comply with the financial management goals, this policy will establish the minimum standards for budget compliance, the trigger levels that require action and the actions to be taken at each trigger level. BAMA must make the best use of its resources to ensure that all citizens receive cost effective service from BAMA and that BAMA remains financially stable.
3. **Policies:**
  - a. All BAMA departments will provide the required services within the financial and personnel constraints established by the annual budget
  - b. The BAMA Emergency Reserve Fund Balance will serve as the primary measure for budgetary compliance actions.
  - c. The BAMA Emergency Reserve Fund Balance will be equal to six (6) months of expenses for the previous year (July through December) for the Water, Sewer and Sanitation Utilities. It will also include an amount equal to four (4) months of expenses for the previous year (July through October) for the Stormwater Utility.
  - d. The BAMA Emergency Reserve Fund Balance will be calculated excluding all projects associated with bonds, grants or state agency loans. Both the income and expenditures from such projects will not be counted in the BAMA Emergency Reserve Fund Balance.
  - e. When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is one hundred (100) percent or more of the required BAMA Emergency Reserve Fund Balance the departments will comply with the approved budget.
  - f. In the interest of organizational continuity, the BAMA expense reduction actions for steps one and two will be tied to the General Fund Emergency Reserve fund balance percentage for steps one and two when the BAMA Emergency Reserve Fund Balance percentage is higher than the General Fund Emergency Reserve Fund Balance percentage. Subsequent to steps one and two the BAMA Fund managers will follow the steps listed in this policy.
  - g. Triggers and actions for a falling BAMA Emergency Reserve Fund Balance:
    - (1) When the six month rolling average of the monthly BAMA Emergency Reserve Fund Balance is below one hundred (100) percent but more than seventy five (75) percent of the required BAMA Emergency Reserve Fund Balance the departments will cease all out of state travel, training not required for certification or licensing, hiring personnel for authorized positions that have not been filled and take necessary actions to minimize overtime.

**City of Broken Arrow**  
**Broken Arrow Municipal Authority (BAMA)**  
**BAMA Fund Budget Compliance Policy (continued)**  
**Effective: September 1, 2009**

- (2) When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is at or below seventy-five (75) percent but more than fifty (50) percent of the required BAMA Emergency Reserve Fund Balance the departments will take all actions listed above plus cease all out of town travel, training by outside trainers and a hiring freeze on all positions
- (3) When the six month rolling average of the monthly Emergency Reserve Fund Balance is at or below fifty (50) percent but more than thirty (30) percent of the required Emergency Reserve Fund Balance the departments will take all actions listed above plus cease all non-emergency requisitions, limit driving of BAMA vehicles to the minimum possible and identify authorized positions that can be eliminated with minimal impact on mission performance.
- (4) When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is at or below thirty (30) percent of the required Emergency Reserve Fund Balance the departments will take all actions listed above plus elimination of authorized positions that were identified in step 3 above.

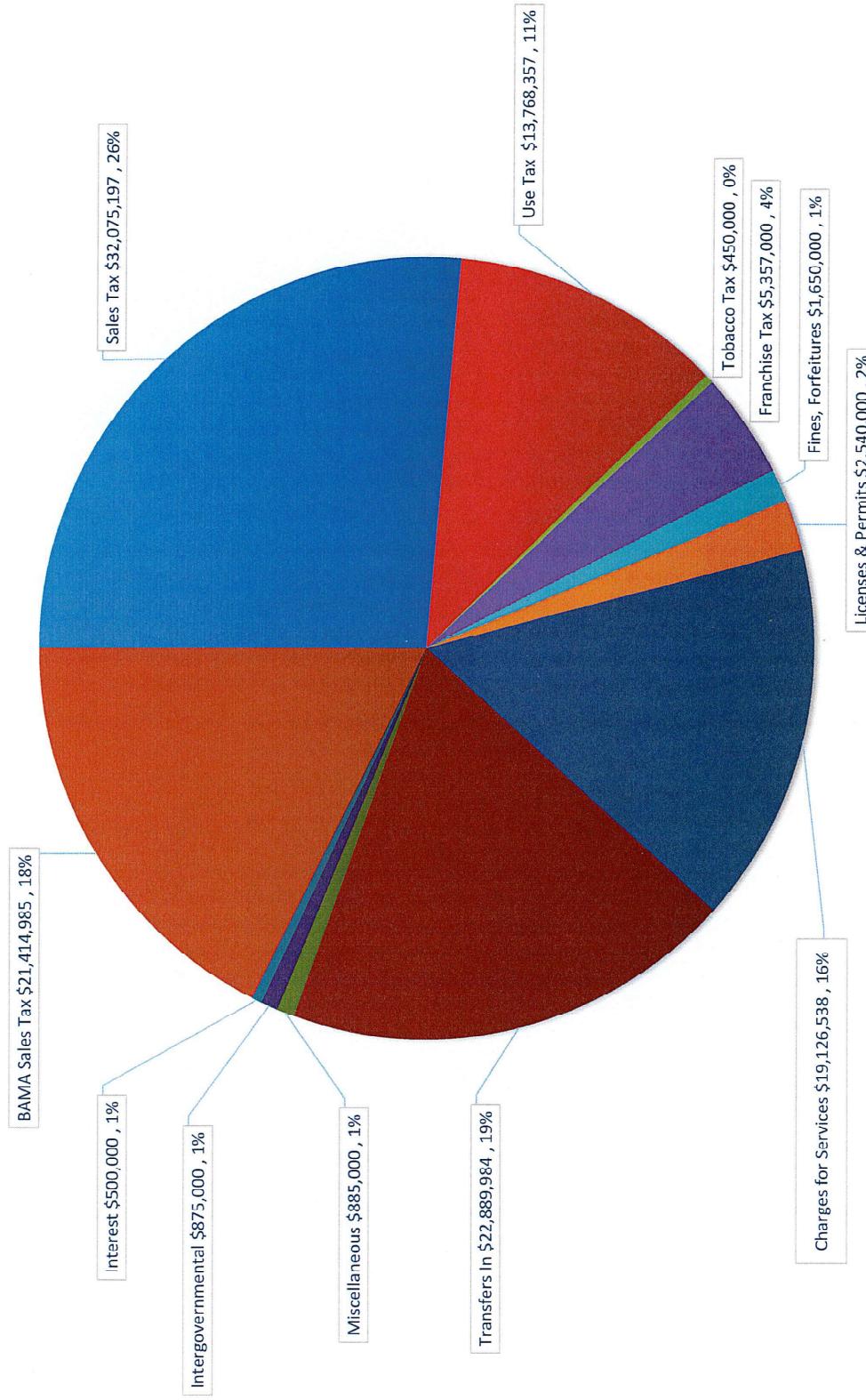
h. Triggers and actions for a rising BAMA Emergency Reserve Fund Balance (A rising fund balance is defined as three or more months where the monthly Emergency Reserve Fund Balance increases for each month):

- (1) When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is at or above thirty (30) percent but less than fifty (50) percent of the required Emergency Reserve Fund Balance the departments will return to normal requisition procedures and remove driving limitations on City vehicles.
- (2) When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is at or above fifty (50) percent but less than seventy five (75) percent of the required Emergency Reserve Fund Balance the departments will take all actions listed above plus resume in state travel, resume training by outside trainers.
- (3) When the six month rolling average of the monthly Emergency Reserve Fund Balance is at or above seventy five (75) percent but less than one hundred (100) percent of the required Emergency Reserve Fund Balance the departments will take all actions listed above plus resume all out of town travel, resume training by outside trainers and remove the hiring freeze on all except positions eliminated in the reduction in force.
- (4) When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is above one hundred (100) percent of the required Emergency Reserve Fund Balance the departments will be authorized to fill positions eliminated in the reduction in force.

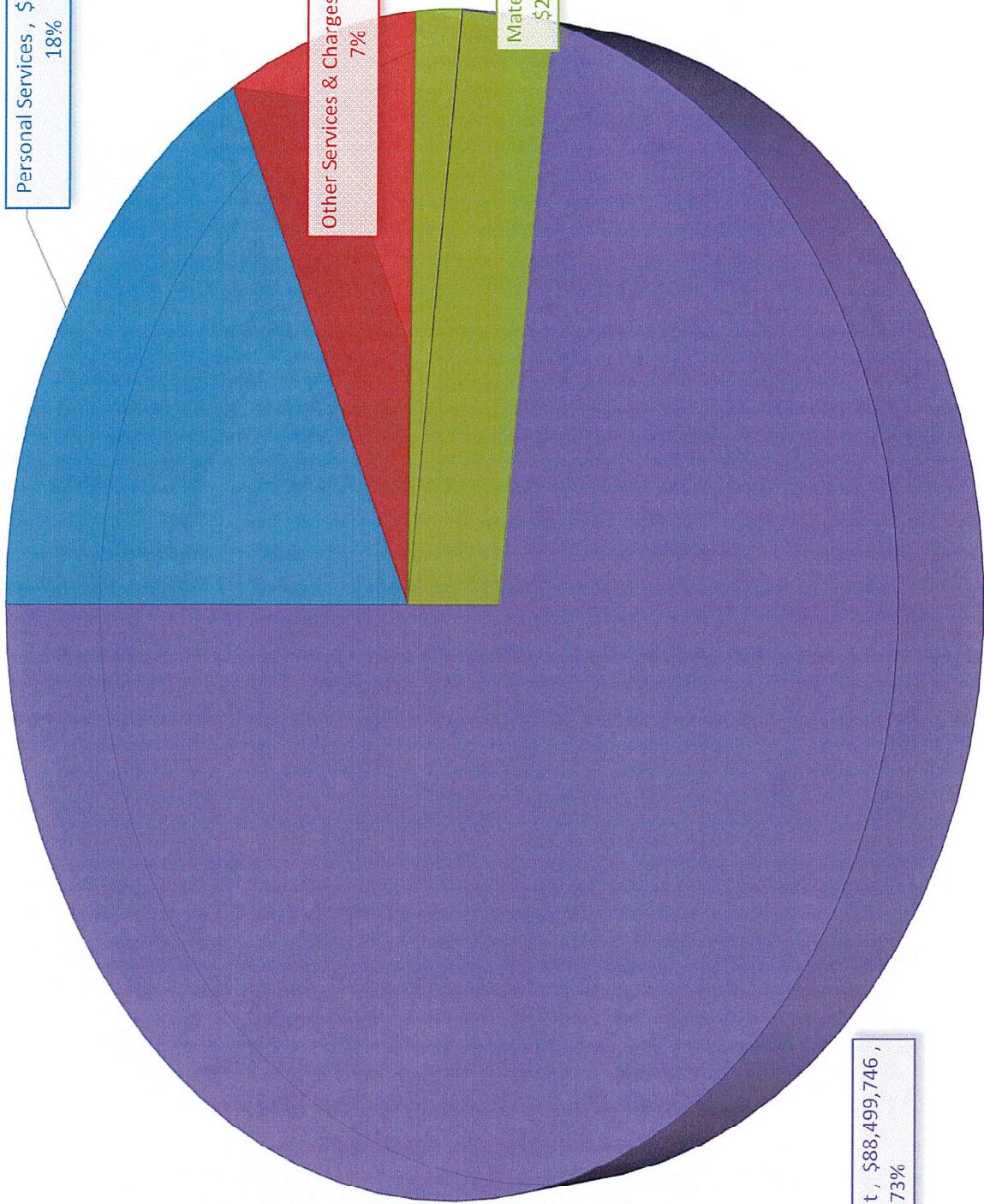
i. The City/General Manager may override any portion of the above policy if he/she determines it to be in the best interests of the Authority.

## SECTION 2

## CITY OF BROKEN ARROW GENERAL FUND RESOURCES FISCAL YEAR 2026



## GENERAL FUND EXPENSES BY CLASSIFICATION FY 2026



**GENERAL FUND REVENUE SUMMARY**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**

| DESCRIPTION                                  | ACTUAL<br>2024     | BUDGET<br>2025     | ESTIMATED<br>ACTUAL<br>2025 | BUDGET<br>2026     | FINANCIAL<br>PLAN<br>2027 |
|----------------------------------------------|--------------------|--------------------|-----------------------------|--------------------|---------------------------|
| <b>Beginning Fund Balance:</b>               |                    |                    |                             |                    |                           |
| Reserved Fund Balances                       |                    |                    |                             |                    |                           |
| Emergency Reserve Fund Balance               | 13,874,996         | 13,792,998         | 13,792,998                  | 17,485,855         | 17,755,574                |
| Reserved for Compensated Absences            | 3,000,000          | 3,000,000          | 3,000,000                   | 3,000,000          | 3,000,000                 |
| Reserved for Capital Projects                | 14,289,188         | 19,150,073         | 19,150,073                  | 11,644,297         | 11,928,426                |
| <b>Total Reserved Fund Balances</b>          | <b>31,164,184</b>  | <b>35,943,071</b>  | <b>35,943,071</b>           | <b>32,130,152</b>  | <b>32,684,000</b>         |
| <b>Total Fund Balance</b>                    | <b>31,164,184</b>  | <b>35,943,071</b>  | <b>35,943,071</b>           | <b>32,130,152</b>  | <b>32,684,000</b>         |
| <br>Taxes                                    |                    |                    |                             |                    |                           |
| Sales Tax:                                   |                    |                    |                             |                    |                           |
| Sales Tax:                                   | 30,217,618         | 30,961,193         | 31,601,180                  | 32,075,197         | 33,678,957                |
| Utility                                      | 20,170,298         | 20,665,533         | 21,098,508                  | 21,414,985         | 21,736,210                |
| <b>Total Sales Tax</b>                       | <b>50,387,915</b>  | <b>51,626,726</b>  | <b>52,699,688</b>           | <b>53,490,183</b>  | <b>55,415,168</b>         |
| Use Tax                                      | 13,908,527         | 13,676,883         | 13,564,884                  | 13,768,357         | 13,974,883                |
| Tobacco Tax                                  | 439,527            | 475,000            | 445,176                     | 450,000            | 475,000                   |
| Franchise Tax:                               | 4,976,797          | 5,610,000          | 5,070,975                   | 5,357,000          | 5,432,000                 |
| <b>Total Taxes</b>                           | <b>69,712,767</b>  | <b>71,388,609</b>  | <b>71,780,723</b>           | <b>73,065,540</b>  | <b>75,297,050</b>         |
| <b>Other Revenues</b>                        |                    |                    |                             |                    |                           |
| Licenses & Permits                           | 2,409,171          | 1,895,000          | 2,419,512                   | 2,540,000          | 2,578,100                 |
| Intergovernmental :                          | 824,533            | 650,000            | 650,000                     | 875,000            | 888,125                   |
| Charges for Services                         | 15,620,663         | 16,742,726         | 18,574,362                  | 19,126,538         | 19,413,436                |
| Fines, Forfeitures and Assessments           | 1,559,111          | 1,003,000          | 1,621,494                   | 1,650,000          | 1,674,750                 |
| Interest                                     | 478,589            | 300,000            | 510,000                     | 500,000            | 507,500                   |
| Miscellaneous                                | 1,348,484          | 1,575,000          | 1,587,547                   | 885,000            | 898,275                   |
| <b>Total Other Revenues</b>                  | <b>22,240,552</b>  | <b>22,165,726</b>  | <b>25,362,915</b>           | <b>25,576,538</b>  | <b>25,960,186</b>         |
| <b>Total Current Revenues</b>                | <b>91,953,318</b>  | <b>93,554,335</b>  | <b>97,143,638</b>           | <b>98,642,078</b>  | <b>101,257,236</b>        |
| <b>Other Financing Sources:</b>              |                    |                    |                             |                    |                           |
| Transfers In                                 | 21,505,298         | 22,315,533         | 22,748,508                  | 22,889,985         | 23,211,210                |
| Fund Balance Transfer                        |                    | -                  | -                           | -                  | -                         |
| <b>Total Revenues</b>                        | <b>113,458,616</b> | <b>115,869,868</b> | <b>119,892,146</b>          | <b>121,532,064</b> | <b>124,468,446</b>        |
| <b>Current Expenditures</b>                  |                    |                    |                             |                    |                           |
| Personnel Services                           | 18,997,390         | 16,957,772         | 16,647,238                  | 21,950,569         | 22,650,183                |
| Other Services & Charges                     | 5,880,203          | 7,893,344          | 7,755,646                   | 8,514,710          | 8,460,388                 |
| Materials & Supplies                         | 1,545,257          | 1,864,025          | 1,718,816                   | 2,013,190          | 2,094,350                 |
| <b>Total Current Expenditures</b>            | <b>26,422,851</b>  | <b>26,715,141</b>  | <b>26,121,700</b>           | <b>32,478,469</b>  | <b>33,204,921</b>         |
| <b>Other Financing Sources (Uses):</b>       |                    |                    |                             |                    |                           |
| Project Sunset Transfer                      | -                  | -                  | 5,684,935                   | -                  | -                         |
| Transfer Out to BAEDA                        | 600,000            | 4,725,110          | 4,725,110                   | 600,000            | 600,000                   |
| Transfers Out                                | 81,656,879         | 84,321,155         | 87,173,320                  | 87,899,746         | 90,583,587                |
| <b>Total Other Financing Sources (Uses):</b> | <b>82,256,879</b>  | <b>89,046,265</b>  | <b>97,583,365</b>           | <b>88,499,746</b>  | <b>91,183,587</b>         |
| <b>Total Budget</b>                          | <b>108,679,729</b> | <b>115,761,406</b> | <b>123,705,065</b>          | <b>120,978,215</b> | <b>124,388,508</b>        |
| <b>Net Income</b>                            | <b>4,778,887</b>   | <b>108,462</b>     | <b>(3,812,919)</b>          | <b>553,848</b>     | <b>79,938</b>             |
| <b>Ending Fund Balance:</b>                  |                    |                    |                             |                    |                           |
| Emergency Reserve Fund Balance               | 13,792,998         | 14,033,150         | 17,485,855                  | 17,755,574         | 15,188,585                |
| Reserved for Compensated Absences            | 3,000,000          | 3,000,000          | 3,000,000                   | 3,000,000          | 3,000,000                 |
| Reserved for Capital Projects                | 19,150,073         | 19,429,140         | 11,644,297                  | 11,928,426         | 14,575,353                |
| <b>Ending Fund Balance</b>                   | <b>35,943,071</b>  | <b>36,051,533</b>  | <b>32,130,152</b>           | <b>32,684,000</b>  | <b>32,763,938</b>         |

**GENERAL FUND  
REVENUE DETAIL**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**

| DESCRIPTION                                 | ACTUAL REVENUES 2024 | BUDGETED REVENUES 2025 | ESTIMATED REVENUES 2025 | BUDGETED REVENUES 2026 | FINANCIAL PLAN 2027 |
|---------------------------------------------|----------------------|------------------------|-------------------------|------------------------|---------------------|
| <b>Franchise Tax</b>                        |                      |                        |                         |                        |                     |
| Electric                                    | 2,522,858            | 2,800,000              | 2,605,528               | 2,750,000              | 2,800,000           |
| Gas                                         | 1,578,693            | 1,875,000              | 1,619,000               | 1,700,000              | 1,725,000           |
| Cable Television                            | 865,568              | 900,000                | 840,000                 | 900,000                | 900,000             |
| Telephone                                   | 9,678                | 35,000                 | 6,447                   | 7,000                  | 7,000               |
| <b>Total Franchise Tax</b>                  | <b>4,976,797</b>     | <b>5,610,000</b>       | <b>5,070,975</b>        | <b>5,357,000</b>       | <b>5,432,000</b>    |
| <b>License and Permits</b>                  |                      |                        |                         |                        |                     |
| Occupational Licenses                       | 334,728              | 300,000                | 335,000                 | 340,000                | 340,000             |
| Peddlers Licenses                           | -                    | -                      | -                       | -                      | -                   |
| Food Licenses                               | 65,370               | 45,000                 | 65,000                  | 65,000                 | 65,000              |
| Other Fees                                  | 79,140               | 50,000                 | 32,000                  | 35,000                 | 35,000              |
| Building Permits                            | 1,929,933            | 1,500,000              | 1,987,512               | 2,100,000              | 2,200,000           |
| <b>Total License and Permits</b>            | <b>2,409,171</b>     | <b>1,895,000</b>       | <b>2,419,512</b>        | <b>2,540,000</b>       | <b>2,640,000</b>    |
| <b>Intergovernmental</b>                    |                      |                        |                         |                        |                     |
| Intergovernmental                           | 480,412              | 300,000                | 325,000                 | 525,000                | 300,000             |
| Alcoholic Beverage Tax                      | 344,121              | 350,000                | 325,000                 | 350,000                | 350,000             |
| <b>Total Intergovernmental</b>              | <b>824,533</b>       | <b>650,000</b>         | <b>650,000</b>          | <b>875,000</b>         | <b>650,000</b>      |
| <b>Fines, Forfeitures &amp; Assessments</b> |                      |                        |                         |                        |                     |
| Court Fines/Returned Check Fees             | 1,555,038            | 1,000,000              | 1,617,494               | 1,500,000              | 1,600,000           |
| Assessment Districts                        | 4,073                | 3,000                  | 4,000                   | 4,000                  | 4,000               |
| <b>Total Fines</b>                          | <b>1,559,111</b>     | <b>1,003,000</b>       | <b>1,621,494</b>        | <b>1,504,000</b>       | <b>1,604,000</b>    |
| <b>Charges for Services</b>                 |                      |                        |                         |                        |                     |
| Planning and Zoning                         | 177,257              | 185,000                | 280,000                 | 225,000                | 240,000             |
| Sale Of Material                            | 58,296               | 100,000                | 60,000                  | 50,000                 | 50,000              |
| BAMA Pilot                                  | 4,807,469            | 5,350,226              | 5,411,845               | 5,817,038              | 5,800,000           |
| Rural Fire Runs                             | 22,695               | 2,500                  | 31,300                  | 33,000                 | 35,000              |
| Fire Subscriptions                          | 28,273               | 35,000                 | 36,000                  | 36,000                 | 36,000              |
| Inspection Fees                             | 272,000              | 285,000                | 440,000                 | 450,000                | 450,000             |
| Ambulance Revenue                           | 6,415,647            | 7,000,000              | 7,464,480               | 7,600,000              | 7,750,000           |
| LifeRide                                    | 2,733,326            | 2,775,000              | 3,788,375               | 3,800,000              | 3,700,000           |
| Farmers Market                              | 47,734               | 45,000                 | 69,000                  | 65,000                 | 65,000              |
| Special Events                              | 24,747               | 100,000                | 45,000                  | 45,000                 | 45,000              |
| Cemetery Fee                                | 263,872              | 225,000                | 200,162                 | 225,000                | 225,000             |
| Animal Control Fees                         | 40,568               | 55,000                 | 42,000                  | 50,000                 | 50,000              |
| Nuisance Abatement                          | 84,453               | 50,000                 | 85,000                  | 75,000                 | 75,000              |
| Parks and Recreation                        | 257,454              | 225,000                | 240,000                 | 250,000                | 250,000             |
| Swimming Pools                              | 330,535              | 250,000                | 325,000                 | 350,000                | 350,000             |
| Administrative Fees                         | 17,242               | 15,000                 | 18,000                  | 18,000                 | 18,000              |
| Cash Over & Short                           | 7,705                | -                      | 4,200                   | 2,500                  | 2,500               |
| Juvenile Court                              | 31,390               | 45,000                 | 34,000                  | 35,000                 | 35,000              |
| <b>Total Charges for Services</b>           | <b>15,620,663</b>    | <b>16,742,726</b>      | <b>18,574,362</b>       | <b>19,126,538</b>      | <b>19,176,500</b>   |

**GENERAL FUND**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**REVENUE DETAIL**

| DESCRIPTION                  | ACTUAL REVENUES 2024 | BUDGETED REVENUES 2025 | ESTIMATED REVENUES 2025 | BUDGETED REVENUES 2026 | FINANCIAL PLAN 2027 |
|------------------------------|----------------------|------------------------|-------------------------|------------------------|---------------------|
| Rental Property              | 1,243,015            | 1,300,000              | 1,400,000               | 760,000                | 505,000             |
| Donations                    | 250                  | -                      | 5,000                   |                        | -                   |
| Miscellaneous                | 45,407               | 250,000                | 115,547                 | 80,000                 | 80,000              |
| Insurance Proceeds           | 59,812               | 25,000                 | 67,000                  | 45,000                 | 45,000              |
| <b>Total Miscellaneous</b>   | <b>1,348,484</b>     | <b>1,575,000</b>       | <b>1,587,547</b>        | <b>885,000</b>         | <b>630,000</b>      |
| BAMA                         | 20,170,298           | 20,665,533             | 21,098,508              | 21,414,985             | 21,736,210          |
| Convention & Visitors Bureau | 275,000              | 300,000                | 300,000                 | 300,000                | 300,000             |
| Street and Alley             | 1,000,000            | 1,100,000              | 1,100,000               | 1,100,000              | 1,100,000           |
| Sinking Fund                 | 60,000               | 250,000                | 250,000                 | 75,000                 | 75,000              |
| <b>Total Transfers In</b>    | <b>21,505,298</b>    | <b>22,315,533</b>      | <b>22,748,508</b>       | <b>22,889,985</b>      | <b>23,211,210</b>   |

**GENERAL FUND BUDGET  
ACTUAL EXPENDITURES  
FISCAL YEAR 2024**

|                                    | PERSONNEL<br>SERVICES | OTHER<br>SERVICES &<br>CHARGES | MATERIALS<br>AND<br>SUPPLIES | TOTAL              |
|------------------------------------|-----------------------|--------------------------------|------------------------------|--------------------|
| <b>DEPARTMENT/DIVISION</b>         |                       |                                |                              |                    |
| CITY ATTORNEY                      | 1,145,535             | 132,259                        | 29,301                       | 1,307,096          |
| HUMAN RESOURCES                    | 1,026,773             | 373,046                        | 35,619                       | 1,435,438          |
| INFORMATION TECHNOLOGIES           | 1,978,134             | 755,515                        | 19,975                       | 2,753,625          |
| CITY MANAGER                       | 1,111,107             | 41,527                         | 3,067                        | 1,155,701          |
| COMMUNICATIONS                     | 527,884               | 36,065                         | 19,332                       | 583,281            |
| ECONOMIC DEVELOPMENT               | 322,742               | 100,497                        | 6,182                        | 429,422            |
| <b>TOTAL CITY MANAGER</b>          | <b>1,961,734</b>      | <b>178,089</b>                 | <b>28,581</b>                | <b>2,168,405</b>   |
| COMMUNITY PERMITTING               | 1,134,048             | 368,089                        | 23,468                       | 1,525,606          |
| PLACEMAKING                        | 169,021               | 2,952                          | 57                           | 172,030            |
| PLANNING & DEVELOPMENT             | 806,239               | 70,589                         | 5,154                        | 881,982            |
| NEIGHBORHOOD ENGAGEMENT            | 1,367,185             | 89,654                         | 38,823                       | 1,495,661          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> | <b>3,476,494</b>      | <b>531,284</b>                 | <b>67,502</b>                | <b>4,075,279</b>   |
| FINANCE                            | 1,511,976             | 189,342                        | 16,207                       | 1,717,525          |
| GENERAL GOVERNMENT                 | 1,577                 | 2,093,097                      | 30,651                       | 2,125,324          |
| CITY/COURT CLERK                   | 835,541               | 208,226                        | 8,894                        | 1,052,661          |
| STREET                             | 1,985,838             | 242,489                        | 699,199                      | 2,927,527          |
| SIGNAL MAINTENANCE                 | 443,302               | 64,923                         | 30,057                       | 538,282            |
| TRAFFIC                            | -                     | -                              | -                            | -                  |
| <b>TOTAL STREET/STORMWATER</b>     | <b>2,429,140</b>      | <b>307,413</b>                 | <b>729,256</b>               | <b>3,465,809</b>   |
| PARKS                              | 2,412,907             | 439,007                        | 327,011                      | 3,178,925          |
| MAIN PLACE                         | -                     | 74,987                         | 5,379                        | 80,366             |
| RECREATION                         | 1,332,067             | 426,290                        | 171,883                      | 1,930,240          |
| FORESTRY/HORTICULTURE              | 648,887               | 65,893                         | 48,065                       | 762,845            |
| HISTORICAL MUSEUM                  | -                     | 95,680                         | 3,642                        | 99,322             |
| CEMETERY                           | 236,626               | 10,075                         | 23,290                       | 269,992            |
| <b>TOTAL PARKS</b>                 | <b>4,630,487</b>      | <b>1,111,931</b>               | <b>579,271</b>               | <b>6,321,689</b>   |
| <b>TOTAL DEPARTMENTAL</b>          | <b>18,997,390</b>     | <b>5,880,203</b>               | <b>1,545,257</b>             | <b>26,422,851</b>  |
| TRANSFERS OUT                      |                       |                                |                              |                    |
| BAMA                               |                       |                                |                              | 20,170,298         |
| BAEDA                              |                       |                                |                              | 600,000            |
| PUBLIC SAFETY SALES TAX:           |                       |                                |                              | 33,480,082         |
| POLICE                             |                       |                                |                              | 28,006,499         |
| FIRE                               |                       |                                |                              |                    |
| <b>TRANSFERS OUT</b>               |                       |                                |                              | <b>82,256,879</b>  |
| <b>TOTAL EXPENDITURES/USES</b>     | <b>18,997,390</b>     | <b>5,880,203</b>               | <b>1,545,257</b>             | <b>108,679,729</b> |

**GENERAL FUND  
BUDGETED EXPENDITURES  
FISCAL YEAR 2025**

|                                    | PERSONNEL<br>SERVICES | OTHER<br>SERVICES &<br>CHARGES | MATERIALS<br>AND<br>SUPPLIES | TOTAL              |
|------------------------------------|-----------------------|--------------------------------|------------------------------|--------------------|
| <b>DEPARTMENT/DIVISION</b>         |                       |                                |                              |                    |
| CITY ATTORNEY                      | 593,557               | 280,200                        | 56,000                       | 929,757            |
| HUMAN RESOURCES                    | 659,896               | 686,800                        | 47,200                       | 1,393,896          |
| INFORMATION TECHNOLOGIES           | 1,036,454             | 1,072,342                      | 31,400                       | 2,140,196          |
| CITY MANAGER                       | 660,272               | 55,400                         | 7,250                        | 722,922            |
| COMMUNICATIONS                     | 279,571               | 116,000                        | 21,775                       | 417,346            |
| ECONOMIC DEVELOPMENT               | 338,617               | 180,900                        | 5,000                        | 524,517            |
| <b>TOTAL CITY MANAGER</b>          | <b>1,278,460</b>      | <b>352,300</b>                 | <b>34,025</b>                | <b>1,664,785</b>   |
| COMMUNITY PERMITTING               | 1,415,773             | 466,920                        | 34,500                       | 1,917,193          |
| PLACEMAKING                        | 177,453               | 4,850                          | 2,500                        | 184,803            |
| PLANNING & DEVELOPMENT             | 992,379               | 81,000                         | 9,500                        | 1,082,879          |
| NEIGHBORHOOD ENGAGEMENT            | 1,487,474             | 188,915                        | 59,400                       | 1,735,789          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> | <b>4,073,079</b>      | <b>741,685</b>                 | <b>105,900</b>               | <b>4,920,664</b>   |
| FINANCE                            | 910,898               | 217,500                        | 19,800                       | 1,148,198          |
| GENERAL GOVERNMENT                 | 7,000                 | 2,655,375                      | 30,900                       | 2,693,275          |
| CITY/COURT CLERK                   | 411,541               | 266,892                        | 20,300                       | 698,733            |
| STREET                             | 2,060,618             | 193,700                        | 798,700                      | 3,053,018          |
| SIGNAL MAINTENANCE                 | 533,654               | 72,150                         | 44,600                       | 650,404            |
| TRAFFIC                            | -                     | -                              | -                            | -                  |
| <b>TOTAL STREET/STORMWATER</b>     | <b>2,594,272</b>      | <b>265,850</b>                 | <b>843,300</b>               | <b>3,703,422</b>   |
| PARKS                              | 2,679,407             | 523,200                        | 363,500                      | 3,566,107          |
| MAIN PLACE                         | -                     | 121,200                        | 7,000                        | 128,200            |
| RECREATION                         | 1,646,709             | 478,700                        | 196,400                      | 2,321,809          |
| FORESTRY/HORTICULTURE              | 776,493               | 74,400                         | 62,400                       | 913,293            |
| HISTORICAL MUSEUM                  | -                     | 134,800                        | 17,000                       | 151,800            |
| CEMETERY                           | 290,006               | 22,100                         | 28,900                       | 341,006            |
| <b>TOTAL PARKS</b>                 | <b>5,392,615</b>      | <b>1,354,400</b>               | <b>675,200</b>               | <b>7,422,215</b>   |
| <b>TOTAL DEPARTMENTAL</b>          | <b>16,957,771</b>     | <b>7,893,344</b>               | <b>1,864,025</b>             | <b>26,715,140</b>  |
| TRANSFERS OUT                      |                       |                                |                              |                    |
| BAMA                               |                       |                                |                              | 20,665,533         |
| BAEDA                              |                       |                                |                              | 5,325,110          |
| PUBLIC SAFETY SALES TAX:           |                       |                                |                              |                    |
| POLICE                             |                       |                                |                              | 34,334,441         |
| FIRE                               |                       |                                |                              | 28,721,181         |
| <b>TRANSFERS OUT</b>               |                       |                                |                              | <b>89,046,265</b>  |
| <b>TOTAL EXPENDITURES/USES</b>     | <b>16,957,771</b>     | <b>7,893,344</b>               | <b>1,864,025</b>             | <b>115,761,405</b> |

**GENERAL FUND  
ESTIMATED ACTUAL  
FISCAL YEAR 2025**

|                                    | PERSONNEL<br>SERVICES | OTHER<br>SERVICES &<br>CHARGES | MATERIALS<br>AND<br>SUPPLIES | TOTAL              |
|------------------------------------|-----------------------|--------------------------------|------------------------------|--------------------|
| <b>DEPARTMENT/DIVISION</b>         |                       |                                |                              |                    |
| CITY ATTORNEY                      | 669,510               | 150,200                        | 83,500                       | 903,210            |
| HUMAN RESOURCES                    | 669,193               | 709,575                        | 47,200                       | 1,425,968          |
| INFORMATION TECHNOLOGIES           | 1,127,481             | 1,112,794                      | 33,899                       | 2,274,174          |
| CITY MANAGER                       | 680,299               | 53,400                         | 7,250                        | 740,949            |
| COMMUNICATIONS                     | 292,901               | 64,900                         | 17,175                       | 374,976            |
| ECONOMIC DEVELOPMENT               | 349,633               | 223,400                        | 15,380                       | 588,413            |
| <b>TOTAL CITY MANAGER</b>          | <b>1,322,834</b>      | <b>341,700</b>                 | <b>39,805</b>                | <b>1,704,339</b>   |
| COMMUNITY PERMITTING               | 1,177,603             | 511,620                        | 34,500                       | 1,723,723          |
| PLACEMAKING                        | 175,000               | 4,850                          | 2,000                        | 181,850            |
| PLANNING & DEVELOPMENT             | 872,960               | 81,000                         | 9,500                        | 963,460            |
| NEIGHBORHOOD ENGAGEMENT            | 1,511,904             | 188,915                        | 56,900                       | 1,757,719          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> | <b>3,737,466</b>      | <b>786,385</b>                 | <b>102,900</b>               | <b>4,626,751</b>   |
| FINANCE                            | 1,067,998             | 254,524                        | 17,850                       | 1,340,372          |
| GENERAL GOVERNMENT                 | 17,157                | 2,475,042                      | 34,462                       | 2,526,661          |
| <b>CITY/COURT CLERK</b>            | <b>426,853</b>        | <b>269,161</b>                 | <b>20,300</b>                | <b>716,314</b>     |
| STREET                             | 2,100,564             | 235,900                        | 615,700                      | 2,952,164          |
| SIGNAL MAINTENANCE                 | 493,927               | 62,850                         | 57,650                       | 614,427            |
| TRAFFIC                            | -                     | -                              | -                            | -                  |
| <b>TOTAL STREET/STORMWATER</b>     | <b>2,594,491</b>      | <b>298,750</b>                 | <b>673,350</b>               | <b>3,566,591</b>   |
| PARKS                              | 2,544,254             | 526,925                        | 367,800                      | 3,438,979          |
| MAIN PLACE                         | -                     | 84,500                         | 7,000                        | 91,500             |
| RECREATION                         | 1,547,317             | 508,050                        | 201,000                      | 2,256,367          |
| FORESTRY/HORTICULTURE              | 658,679               | 70,400                         | 56,400                       | 785,479            |
| HISTORICAL MUSEUM                  | -                     | 150,450                        | 12,000                       | 162,450            |
| CEMETERY                           | 264,004               | 17,190                         | 21,350                       | 302,544            |
| <b>TOTAL PARKS</b>                 | <b>5,014,254</b>      | <b>1,357,515</b>               | <b>665,550</b>               | <b>7,037,319</b>   |
| <b>TOTAL DEPARTMENTAL</b>          | <b>16,647,238</b>     | <b>7,755,646</b>               | <b>1,718,816</b>             | <b>26,121,700</b>  |
| TRANSFERS OUT                      |                       |                                |                              |                    |
| BAMA                               |                       |                                |                              | 21,098,508         |
| BAEDA                              |                       |                                |                              | 5,325,110          |
| PROJECT SUNSET                     |                       |                                |                              | 5,684,935          |
| PUBLIC SAFETY SALES TAX:           |                       |                                |                              |                    |
| POLICE                             |                       |                                |                              | 35,651,715         |
| FIRE                               |                       |                                |                              | 29,823,097         |
| <b>TRANSFERS OUT</b>               |                       |                                |                              | <b>97,583,365</b>  |
| <b>TOTAL EXPENDITURES/USES</b>     | <b>16,647,238</b>     | <b>7,755,646</b>               | <b>1,718,816</b>             | <b>123,705,065</b> |

**GENERAL FUND BUDGET  
BUDGETED EXPENDITURES  
FISCAL YEAR 2026**

|                                    | PERSONNEL<br>SERVICES | OTHER<br>SERVICES &<br>CHARGES | MATERIALS<br>AND<br>SUPPLIES | TOTAL              |
|------------------------------------|-----------------------|--------------------------------|------------------------------|--------------------|
| <b>DEPARTMENT/DIVISION</b>         |                       |                                |                              |                    |
| CITY ATTORNEY                      | 1,266,699             | 241,750                        | 59,500                       | 1,567,949          |
| HUMAN RESOURCES                    | 1,376,223             | 697,700                        | 54,400                       | 2,128,323          |
| INFORMATION TECHNOLOGIES           | 2,000,807             | 1,093,310                      | 45,100                       | 3,139,217          |
| CITY MANAGER                       | 1,248,890             | 58,400                         | 7,750                        | 1,315,040          |
| COMMUNICATIONS                     | 609,496               | 275,700                        | 25,040                       | 910,236            |
| ECONOMIC DEVELOPMENT               | 367,202               | 238,500                        | 11,000                       | 616,702            |
| <b>TOTAL CITY MANAGER</b>          | <b>2,225,589</b>      | <b>572,600</b>                 | <b>43,790</b>                | <b>2,841,979</b>   |
| COMMUNITY PERMITTING               | 1,270,087             | 430,500                        | 18,900                       | 1,719,487          |
| PLACEMAKING                        | 179,471               | 3,350                          | 600                          | 183,421            |
| PLANNING & DEVELOPMENT             | 974,659               | 60,900                         | 3,250                        | 1,038,809          |
| NEIGHBORHOOD ENGAGEMENT            | 1,593,177             | 122,500                        | 43,500                       | 1,759,177          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> | <b>4,017,393</b>      | <b>617,250</b>                 | <b>66,250</b>                | <b>4,700,893</b>   |
| FINANCE                            | 1,975,662             | 259,000                        | 19,800                       | 2,254,462          |
| GENERAL GOVERNMENT                 | 48,984                | 2,842,250                      | 37,900                       | 2,929,134          |
| <b>CITY/COURT CLERK</b>            | <b>838,680</b>        | <b>302,300</b>                 | <b>19,300</b>                | <b>1,160,280</b>   |
| STREET                             | 1,715,724             | 243,250                        | 704,300                      | 2,663,274          |
| SIGNAL MAINTENANCE                 | 598,293               | 64,750                         | 58,800                       | 721,843            |
| TRAFFIC                            | 378,473               | 45,750                         | 165,500                      | 589,723            |
| <b>TOTAL STREET/STORMWATER</b>     | <b>2,692,490</b>      | <b>353,750</b>                 | <b>928,600</b>               | <b>3,974,840</b>   |
| PARKS                              | 2,755,568             | 589,600                        | 397,700                      | 3,742,868          |
| MAIN PLACE                         | -                     | 107,400                        | 7,050                        | 114,450            |
| RECREATION                         | 1,649,098             | 580,000                        | 223,800                      | 2,452,898          |
| FORESTRY/HORTICULTURE              | 822,069               | 77,700                         | 63,500                       | 963,269            |
| HISTORICAL MUSEUM                  | -                     | 156,800                        | 17,000                       | 173,800            |
| CEMETERY                           | 281,308               | 23,300                         | 29,500                       | 334,108            |
| <b>TOTAL PARKS</b>                 | <b>5,508,043</b>      | <b>1,534,800</b>               | <b>738,550</b>               | <b>7,781,393</b>   |
| <b>TOTAL DEPARTMENTAL</b>          | <b>21,950,569</b>     | <b>8,514,710</b>               | <b>2,013,190</b>             | <b>32,478,469</b>  |
| TRANSFERS OUT                      |                       |                                |                              |                    |
| BAMA                               |                       |                                |                              | 21,414,985         |
| BAEDA                              |                       |                                |                              | 600,000            |
| PUBLIC SAFETY SALES TAX:           |                       |                                |                              |                    |
| POLICE                             |                       |                                |                              | 36,201,643         |
| FIRE                               |                       |                                |                              | 30,283,118         |
| <b>TRANSFERS OUT</b>               |                       |                                |                              | <b>88,499,746</b>  |
| <b>TOTAL EXPENDITURES/USES</b>     | <b>21,950,569</b>     | <b>8,514,710</b>               | <b>2,013,190</b>             | <b>120,978,215</b> |

**GENERAL FUND BUDGET  
BUDGETED EXPENDITURES  
FISCAL YEAR 2027**

|                                    | PERSONNEL<br>SERVICES | OTHER<br>SERVICES &<br>CHARGES | MATERIALS<br>AND<br>SUPPLIES | TOTAL              |
|------------------------------------|-----------------------|--------------------------------|------------------------------|--------------------|
| <b>DEPARTMENT/DIVISION</b>         |                       |                                |                              |                    |
| CITY ATTORNEY                      | 1,287,707             | 251,350                        | 72,500                       | 1,611,557          |
| HUMAN RESOURCES                    | 1,419,798             | 721,400                        | 59,000                       | 2,200,198          |
| INFORMATION TECHNOLOGIES           | 2,053,450             | 1,149,438                      | 40,800                       | 3,243,688          |
| CITY MANAGER                       | 1,278,501             | 59,400                         | 7,750                        | 1,345,651          |
| COMMUNICATIONS                     | 620,129               | 92,900                         | 25,550                       | 738,579            |
| ECONOMIC DEVELOPMENT               | 379,110               | 238,500                        | 11,000                       | 628,610            |
| <b>TOTAL CITY MANAGER</b>          | <b>2,277,740</b>      | <b>390,800</b>                 | <b>44,300</b>                | <b>2,712,840</b>   |
| COMMUNITY PERMITTING               | 1,312,757             | 468,000                        | 25,750                       | 1,806,507          |
| PLACEMAKING                        | 184,795               | 4,350                          | 1,250                        | 190,395            |
| PLANNING & DEVELOPMENT             | 1,008,125             | 80,500                         | 6,000                        | 1,094,625          |
| NEIGHBORHOOD ENGAGEMENT            | 1,631,038             | 138,200                        | 55,000                       | 1,824,238          |
| <b>TOTAL COMMUNITY DEVELOPMENT</b> | <b>4,136,714</b>      | <b>691,050</b>                 | <b>88,000</b>                | <b>4,915,764</b>   |
| FINANCE                            | 2,033,686             | 268,300                        | 20,000                       | 2,321,986          |
| GENERAL GOVERNMENT                 | 48,984                | 2,736,350                      | 37,900                       | 2,823,234          |
| <b>CITY/COURT CLERK</b>            | <b>864,571</b>        | <b>310,300</b>                 | <b>19,300</b>                | <b>1,194,171</b>   |
| STREET                             | 1,781,742             | 260,450                        | 716,300                      | 2,758,492          |
| SIGNAL MAINTENANCE                 | 612,912               | 66,500                         | 63,700                       | 743,112            |
| TRAFFIC                            | 386,560               | 45,750                         | 165,500                      | 597,810            |
| <b>TOTAL STREET/STORMWATER</b>     | <b>2,781,213</b>      | <b>372,700</b>                 | <b>945,500</b>               | <b>4,099,413</b>   |
| PARKS                              | 2,958,867             | 606,900                        | 406,600                      | 3,972,367          |
| MAIN PLACE                         | -                     | 107,900                        | 7,050                        | 114,950            |
| RECREATION                         | 1,677,971             | 589,500                        | 239,000                      | 2,506,471          |
| FORESTRY/HORTICULTURE              | 815,514               | 79,300                         | 67,000                       | 961,814            |
| HISTORICAL MUSEUM                  | -                     | 161,800                        | 17,000                       | 178,800            |
| CEMETERY                           | 293,968               | 23,300                         | 30,400                       | 347,668            |
| <b>TOTAL PARKS</b>                 | <b>5,746,320</b>      | <b>1,568,700</b>               | <b>767,050</b>               | <b>8,082,070</b>   |
| <b>TOTAL DEPARTMENTAL</b>          | <b>22,650,183</b>     | <b>8,460,388</b>               | <b>2,094,350</b>             | <b>33,204,921</b>  |
| TRANSFERS OUT                      |                       |                                |                              |                    |
| BAMA                               |                       |                                |                              | 21,736,210         |
| BAEDA                              |                       |                                |                              | 600,000            |
| PUBLIC SAFETY SALES TAX:           |                       |                                |                              |                    |
| POLICE                             |                       |                                |                              | 37,161,406         |
| FIRE                               |                       |                                |                              | 31,085,972         |
| <b>TRANSFERS OUT</b>               |                       |                                |                              | <b>90,583,587</b>  |
| <b>TOTAL EXPENDITURES/USES</b>     | <b>22,650,183</b>     | <b>8,460,388</b>               | <b>2,094,350</b>             | <b>123,788,508</b> |

## OFFICE OF THE CITY ATTORNEY

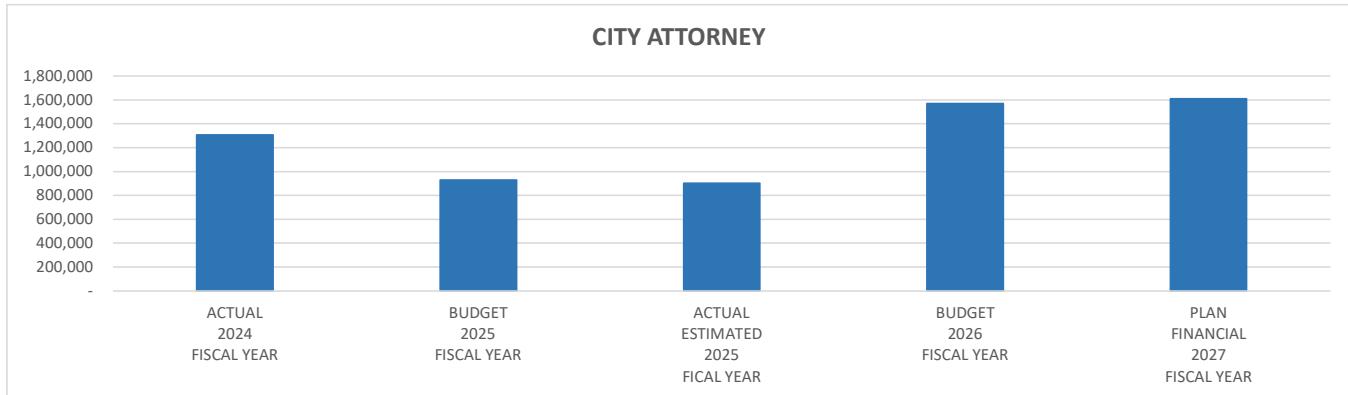
### PURPOSE:

To provide ethical, trustworthy, competent and cost effective legal services to the City Council, City Manager, Boards and Authorities, as well as to the officers and employees of the City. These services include representing the City in all litigation and controversies to which it is a party, managing outside counsel representation as required, preparing ordinances, resolutions and contracts, reviewing bonds, certificates of insurance and other documents of interest to the City.

|                 | FY 2024 | FY2025 | FY2026 |
|-----------------|---------|--------|--------|
| Total Full Time | 9       | 9      | 9      |
| Total Part Time | 0       | 0      | 0      |
| Total Seasonal  | 0       | 0      | 0      |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FICAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|-------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                           |                               |                                          |
| SALARIES & WAGES                          | 881,896                       | 453,729                       | 533,998                                   | 968,610                       | 980,390                                  |
| EMPLOYEE BENEFITS                         | 263,640                       | 139,827                       | 135,512                                   | 298,089                       | 307,317                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>1,145,535</b>              | <b>593,557</b>                | <b>669,510</b>                            | <b>1,266,699</b>              | <b>1,287,707</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                           |                               |                                          |
| PROF & TECH SERVICES                      | 103,761                       | 166,000                       | 66,000                                    | 120,000                       | 124,000                                  |
| PROPERTY SERVICES                         | 18,053                        | 90,500                        | 60,500                                    | 26,500                        | 28,500                                   |
| OTHER SERVICES                            | 10,445                        | 23,700                        | 23,700                                    | 95,250                        | 98,850                                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>132,259</b>                | <b>280,200</b>                | <b>150,200</b>                            | <b>241,750</b>                | <b>251,350</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>29,301</b>                 | <b>56,000</b>                 | <b>83,500</b>                             | <b>59,500</b>                 | <b>72,500</b>                            |
| <b>TOTAL</b>                              | <b>1,307,096</b>              | <b>929,757</b>                | <b>903,210</b>                            | <b>1,567,949</b>              | <b>1,611,557</b>                         |



**CITY OF BROKEN ARROW  
GENERAL FUND  
CITY ATTORNEY DEPARTMENT**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101010-510040                  | REGULAR                   | 879,934                       | 447,329                       | 531,798                                    | 961,960                       | 976,390                                  |
| 1101010-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,000                         | 1,200                                      | 2,000                         | 2,000                                    |
| 1101010-510080                  | PART TIME & TEMPORARY     | -                             | 2,650                         | -                                          | 2,650                         | -                                        |
| 1101010-510110                  | OVERTIME                  | 1,961                         | 1,750                         | 1,000                                      | 2,000                         | 2,000                                    |
| SALARIES AND WAGES              |                           | <u>881,896</u>                | <u>453,729</u>                | <u>533,998</u>                             | <u>968,610</u>                | <u>980,390</u>                           |
| 1101010-520100                  | LONGEVITY                 | 3,200                         | 1,750                         | 1,800                                      | 4,000                         | 5,400                                    |
| 1101010-520120                  | EDUCATION/PERFORMANCE     | 50                            | -                             | 300                                        | 900                           | -                                        |
| 1101010-520210                  | SOCIAL SECURITY           | 66,756                        | 34,710                        | 40,989                                     | 73,138                        | 75,000                                   |
| 1101010-520220                  | RETIREMENT                | 89,091                        | 45,373                        | 53,400                                     | 97,262                        | 98,039                                   |
| 1101010-520260                  | INSURANCE                 | 98,783                        | 54,994                        | 35,729                                     | 117,027                       | 122,879                                  |
| 1101010-520410                  | CELL PHONE ALLOWANCE      | 5,760                         | 3,000                         | 3,295                                      | 5,761                         | 6,000                                    |
| EMPLOYEE BENEFITS               |                           | <u>263,640</u>                | <u>139,827</u>                | <u>135,512</u>                             | <u>298,089</u>                | <u>307,317</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>1,145,535</u></b>       | <b><u>593,557</u></b>         | <b><u>669,510</u></b>                      | <b><u>1,266,699</u></b>       | <b><u>1,287,707</u></b>                  |
| 1101010-530080                  | OUTSIDE LEGAL COUNSEL     | 92,746                        | 150,000                       | 50,000                                     | 100,000                       | 100,000                                  |
| 1101010-530110                  | REG. FEES & CERTIFICATION | 7,118                         | 8,000                         | 8,000                                      | 10,000                        | 11,500                                   |
| 1101010-530850                  | MEMBERSHIP DUES           | 3,897                         | 8,000                         | 8,000                                      | 10,000                        | 12,500                                   |
| 1101010-530870                  | PROFESSIONAL SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>103,761</u></b>         | <b><u>166,000</u></b>         | <b><u>66,000</u></b>                       | <b><u>120,000</u></b>         | <b><u>124,000</u></b>                    |
| 1101010-540280                  | MISC CONTRACT SERVICES    | 11,539                        | 80,000                        | 50,000                                     | 10,000                        | 10,000                                   |
| 1101010-540330                  | OTHER RENTAL              | 2,331                         | 3,500                         | 3,500                                      | 5,500                         | 6,500                                    |
| 1101010-540550                  | MAINTENANCE SERVICES      | 4,183                         | 7,000                         | 7,000                                      | 11,000                        | 12,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>18,053</u></b>          | <b><u>90,500</u></b>          | <b><u>60,500</u></b>                       | <b><u>26,500</u></b>          | <b><u>28,500</u></b>                     |
| 1101010-550030                  | TRAVEL & EXPENSES         | 8,037                         | 18,500                        | 18,500                                     | 20,000                        | 22,500                                   |
| 1101010-550280                  | CONTRACT SERVICES         | -                             | -                             | -                                          | 70,000                        | 70,000                                   |
| 1101010-550370                  | TEMPORARY SERVICES        | -                             | -                             | -                                          | -                             | -                                        |
| 1101010-550390                  | POSTAGE                   | -                             | 200                           | 200                                        | 250                           | 350                                      |
| 1101010-550540                  | OUTSIDE DATA SERVICES     | 2,408                         | 5,000                         | 5,000                                      | 5,000                         | 6,000                                    |
| 1101010-550860                  | MISCELLANEOUS             | -                             | -                             | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>           |                           | <b><u>10,445</u></b>          | <b><u>23,700</u></b>          | <b><u>23,700</u></b>                       | <b><u>95,250</u></b>          | <b><u>98,850</u></b>                     |
| 1101010-560030                  | OFFICE SUPPLIES           | 1,215                         | 6,500                         | 6,500                                      | 6,500                         | 7,500                                    |
| 1101010-560230                  | MATERIAL & SUPPLIES       | 936                           | 2,000                         | 2,000                                      | 2,000                         | 2,500                                    |
| 1101010-560240                  | OTHER EQUIPMENT           | 2,017                         | 17,500                        | 50,000                                     | 16,000                        | 22,500                                   |
| 1101010-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 25,133                        | 30,000                        | 25,000                                     | 35,000                        | 40,000                                   |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b><u>29,301</u></b>          | <b><u>56,000</u></b>          | <b><u>83,500</u></b>                       | <b><u>59,500</u></b>          | <b><u>72,500</u></b>                     |
| <b>CITY ATTORNEY</b>            |                           | <b><u>1,307,096</u></b>       | <b><u>929,757</u></b>         | <b><u>903,210</u></b>                      | <b><u>1,567,949</u></b>       | <b><u>1,611,557</u></b>                  |

## HUMAN RESOURCES DEPARTMENT

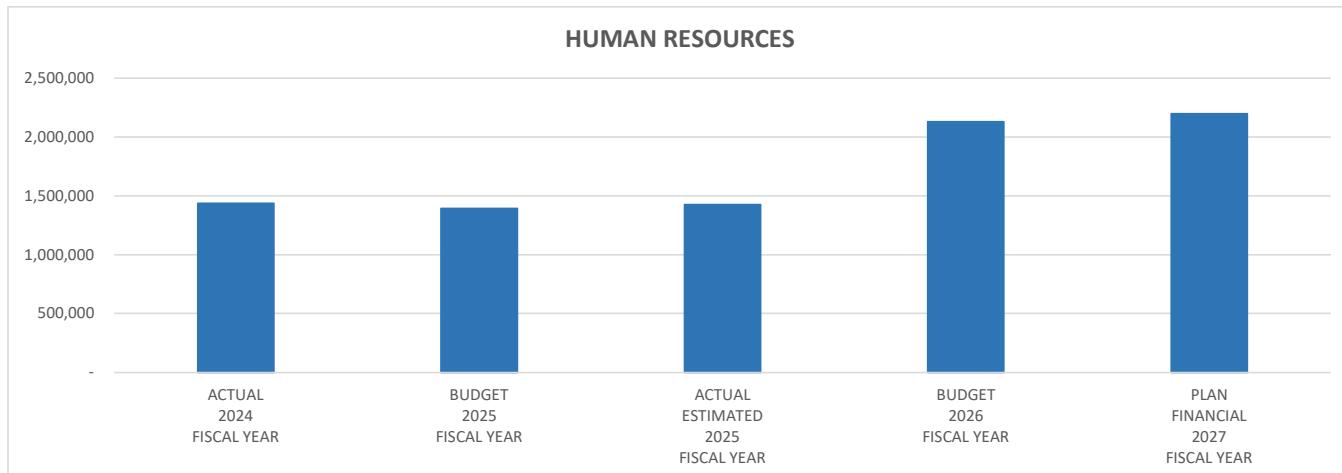
### PURPOSE:

Human Resources provides services to the City and its employees by assisting in the hiring and onboarding of new employees, maintaining accurate employee records, administering employee benefit plans and providing training opportunities. In addition, Human Resources works to maintain safe work conditions for the employees of the City of Broken Arrow by educating staff on safety practices and policies.

|                        | FY 2024 | FY2025 | FY2026 |
|------------------------|---------|--------|--------|
| <b>Total Full Time</b> | 11      | 12     | 12     |
| <b>Total Part Time</b> | 0       | 0      | 0      |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 738,821                       | 475,285                       | 465,421                                    | 970,927                       | 988,378                                  |
| EMPLOYEE BENEFITS                         | 287,953                       | 184,611                       | 203,772                                    | 405,296                       | 431,420                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>1,026,773</b>              | <b>659,896</b>                | <b>669,193</b>                             | <b>1,376,223</b>              | <b>1,419,798</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 288,235                       | 404,700                       | 424,775                                    | 380,400                       | 396,000                                  |
| PROPERTY SERVICES                         | 40,539                        | 202,600                       | 205,300                                    | 235,500                       | 239,800                                  |
| OTHER SERVICES                            | 44,271                        | 79,500                        | 79,500                                     | 81,800                        | 85,600                                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>373,046</b>                | <b>686,800</b>                | <b>709,575</b>                             | <b>697,700</b>                | <b>721,400</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>35,619</b>                 | <b>47,200</b>                 | <b>47,200</b>                              | <b>54,400</b>                 | <b>59,000</b>                            |
| <b>TOTAL</b>                              | <b>1,435,438</b>              | <b>1,393,896</b>              | <b>1,425,968</b>                           | <b>2,128,323</b>              | <b>2,200,198</b>                         |



**CITY OF BROKEN ARROW  
GENERAL FUND  
HUMAN RESOURCES DEPARTMENT**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101102-510040                  | REGULAR                   | 728,864                       | 461,535                       | 451,671                                    | 943,427                       | 957,578                                  |
| 1101102-510050                  | VARIABLE PAY PROGRAM      | -                             | 1,250                         | 1,250                                      | 2,500                         | 2,800                                    |
| 1101102-510110                  | OVERTIME                  | 9,956                         | 12,500                        | 12,500                                     | 25,000                        | 28,000                                   |
| 1101102-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>738,821</b>                | <b>475,285</b>                | <b>465,421</b>                             | <b>970,927</b>                | <b>988,378</b>                           |
| 1101102-520100                  | LONGEVITY                 | 4,400                         | 2,300                         | 1,700                                      | 4,000                         | 4,700                                    |
| 1101102-520120                  | EDUCATION/PERFORMANCE     | 3,475                         | 1,725                         | 1,545                                      | 2,700                         | 4,500                                    |
| 1101102-520210                  | SOCIAL SECURITY           | 54,971                        | 33,873                        | 35,853                                     | 68,731                        | 75,611                                   |
| 1101102-520220                  | RETIREMENT                | 73,937                        | 44,279                        | 46,542                                     | 95,493                        | 98,838                                   |
| 1101102-520260                  | INSURANCE                 | 147,089                       | 100,234                       | 115,387                                    | 229,573                       | 241,051                                  |
| 1101102-520410                  | CELL PHONE ALLOWANCE      | 4,080                         | 2,200                         | 2,745                                      | 4,800                         | 6,720                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>287,953</b>                | <b>184,611</b>                | <b>203,772</b>                             | <b>405,296</b>                | <b>431,420</b>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>1,026,773</b>              | <b>659,896</b>                | <b>669,193</b>                             | <b>1,376,223</b>              | <b>1,419,798</b>                         |
| 1101102-530020                  | PHYSICAL EXAMS            | 35,628                        | 41,600                        | 30,000                                     | 46,800                        | 50,000                                   |
| 1101102-530110                  | REG. FEES & CERTIFICATION | 13,868                        | 25,500                        | 25,500                                     | 31,300                        | 34,000                                   |
| 1101102-530850                  | MEMBERSHIP DUES           | 5,872                         | 20,400                        | 20,400                                     | 20,900                        | 22,000                                   |
| 1101102-530870                  | PROFESSIONAL SERVICES     | 232,868                       | 317,200                       | 348,875                                    | 281,400                       | 290,000                                  |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>288,235</b>                | <b>404,700</b>                | <b>424,775</b>                             | <b>380,400</b>                | <b>396,000</b>                           |
| 1101102-540200                  | VEHICLE REPAIR            | -                             | 1,000                         | 1,000                                      | 2,000                         | 4,000                                    |
| 1101102-540280                  | MISC CONTRACT SERVICES    | 6,005                         | -                             | 1,200                                      | 1,000                         | 1,000                                    |
| 1101102-540330                  | OTHER RENTAL              | 4,556                         | 42,500                        | 44,000                                     | 46,300                        | 46,300                                   |
| 1101102-540550                  | MAINTENANCE SERVICES      | 29,978                        | 159,100                       | 159,100                                    | 186,200                       | 188,500                                  |
| <b>PROPERTY SERVICES</b>        |                           | <b>40,539</b>                 | <b>202,600</b>                | <b>205,300</b>                             | <b>235,500</b>                | <b>239,800</b>                           |
| 1101102-550030                  | TRAVEL & EXPENSES         | 7,792                         | 21,300                        | 21,300                                     | 15,900                        | 18,000                                   |
| 1101102-550050                  | LEGAL PUBLICATIONS        | -                             | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 1101102-550220                  | TELEPHONE                 | -                             | 500                           | 500                                        | -                             | -                                        |
| 1101102-550280                  | CONTRACT SERVICES         | -                             | -                             | -                                          | 6,500                         | 7,000                                    |
| 1101102-550360                  | PRINTING SERVICES         | 1,882                         | 3,700                         | 3,700                                      | 4,600                         | 5,000                                    |
| 1101102-550540                  | OUTSIDE DATA SERVICES     | 2,134                         | 2,400                         | 2,400                                      | 5,900                         | 5,600                                    |
| 1101102-550890                  | EMPLOYEE/CITIZEN ACTIVITY | 32,463                        | 49,600                        | 49,600                                     | 46,900                        | 48,000                                   |
| <b>OTHER SERVICES</b>           |                           | <b>44,271</b>                 | <b>79,500</b>                 | <b>79,500</b>                              | <b>81,800</b>                 | <b>85,600</b>                            |
| 1101102-560030                  | OFFICE SUPPLIES           | 7,104                         | 21,000                        | 21,000                                     | 20,200                        | 22,000                                   |
| 1101102-560100                  | UNIFORMS                  | -                             | -                             | -                                          | -                             | -                                        |
| 1101102-560190                  | TIRES                     | -                             | 500                           | 500                                        | 1,000                         | 2,000                                    |
| 1101102-560200                  | VEHICLE MAIN              | -                             | 500                           | 500                                        | 2,000                         | 2,000                                    |
| 1101102-560210                  | FUEL                      | 177                           | 500                           | 500                                        | 2,000                         | 2,000                                    |
| 1101102-560230                  | MATERIAL & SUPPLIES       | 8,655                         | 4,800                         | 4,800                                      | 9,900                         | 10,000                                   |
| 1101102-560240                  | OTHER EQUIPMENT           | 19,216                        | 19,300                        | 19,300                                     | 18,700                        | 20,000                                   |
| 1101102-560280                  | BOOKS, MAGS, & SUBSCRIPT  | 468                           | 600                           | 600                                        | 600                           | 1,000                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>35,619</b>                 | <b>47,200</b>                 | <b>47,200</b>                              | <b>54,400</b>                 | <b>59,000</b>                            |
| <b>HUMAN RESOURCES</b>          |                           | <b>1,435,438</b>              | <b>1,393,896</b>              | <b>1,425,968</b>                           | <b>2,128,323</b>              | <b>2,200,198</b>                         |

## INFORMATION TECHNOLOGIES DEPARTMENT

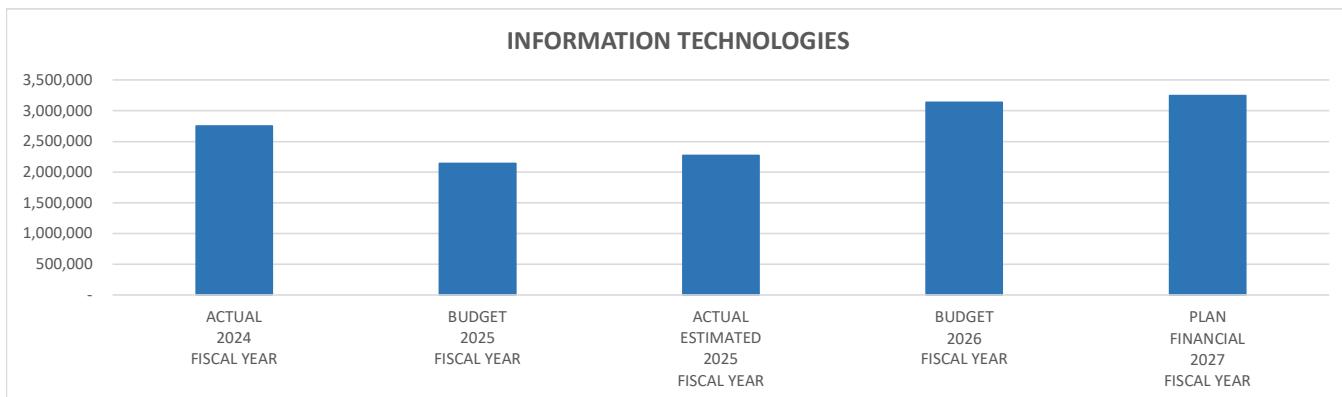
### PURPOSE:

The Information Technologies Department provides effective, professional and innovative solutions to the changing information needs of the City's administration and departments through the development and applications of an overall solution to the various technology needs of the City as well as providing operational support for all computer systems and software obtained by the City. Information Services also coordinates and works with the various departments of the City in addressing telephone and radio communication needs.

|                 | FY 2024 | FY2025 | FY2026 |
|-----------------|---------|--------|--------|
| Total Full Time | 14      | 14     | 14     |
| Total Part Time | 0       | 0      | 0      |

### FINANCIAL HIGHLIGHTS

|                                                                                                    | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|----------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b><br>SALARIES & WAGES<br>EMPLOYEE BENEFITS                                | 1,468,159<br>509,975          | 759,384<br>277,069            | 833,601<br>293,881                         | 1,461,835<br>538,971          | 1,488,059<br>565,392                     |
| <b>TOTAL PERSONNEL SERVICES</b>                                                                    | <b>1,978,134</b>              | <b>1,036,454</b>              | <b>1,127,481</b>                           | <b>2,000,807</b>              | <b>2,053,450</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b><br>PROF & TECH SERVICES<br>PROPERTY SERVICES<br>OTHER SERVICES | 26,203<br>690,177<br>39,136   | 118,439<br>903,503<br>50,400  | 85,439<br>976,955<br>50,400                | 79,550<br>972,860<br>40,900   | 86,500<br>1,021,438<br>41,500            |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b>                                                          | <b>755,515</b>                | <b>1,072,342</b>              | <b>1,112,794</b>                           | <b>1,093,310</b>              | <b>1,149,438</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>                                                                    | <b>19,975</b>                 | <b>31,400</b>                 | <b>33,899</b>                              | <b>45,100</b>                 | <b>40,800</b>                            |
| <b>TOTAL</b>                                                                                       | <b>2,753,625</b>              | <b>2,140,196</b>              | <b>2,274,174</b>                           | <b>3,139,217</b>              | <b>3,243,688</b>                         |



**CITY OF BROKEN ARROW  
GENERAL FUND  
INFORMATION TECHNOLOGIES DEPARTMENT**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101200-510040                  | REGULAR                   | 1,369,822                     | 712,434                       | 783,651                                    | 1,414,885                     | 1,436,109                                |
| 1101200-510050                  | VARIABLE PAY PROGRAM      | -                             | 1,950                         | 1,950                                      | 1,950                         | 1,950                                    |
| 1101200-510110                  | OVERTIME                  | 98,337                        | 45,000                        | 48,000                                     | 45,000                        | 50,000                                   |
| 1101200-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>1,468,159</b>              | <b>759,384</b>                | <b>833,601</b>                             | <b>1,461,835</b>              | <b>1,488,059</b>                         |
| 1101200-520100                  | LONGEVITY                 | 6,300                         | 3,600                         | 2,500                                      | 6,400                         | 8,000                                    |
| 1101200-520120                  | EDUCATION/PERFORMANCE     | 1,500                         | 750                           | 750                                        | -                             | 1,500                                    |
| 1101200-520210                  | SOCIAL SECURITY           | 110,274                       | 58,093                        | 63,770                                     | 107,325                       | 113,836                                  |
| 1101200-520220                  | RETIREMENT                | 148,936                       | 75,938                        | 83,360                                     | 146,339                       | 148,806                                  |
| 1101200-520260                  | INSURANCE                 | 229,562                       | 132,263                       | 136,910                                    | 266,428                       | 279,749                                  |
| 1101200-520410                  | CELL PHONE ALLOWANCE      | 13,404                        | 6,425                         | 6,590                                      | 12,480                        | 13,500                                   |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>509,975</b>                | <b>277,069</b>                | <b>293,881</b>                             | <b>538,971</b>                | <b>565,392</b>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>1,978,134</b>              | <b>1,036,454</b>              | <b>1,127,481</b>                           | <b>2,000,807</b>              | <b>2,053,450</b>                         |
| 1101200-530110                  | REG. FEES & CERTIFICATION | 20,232                        | 57,300                        | 57,300                                     | 53,200                        | 55,000                                   |
| 1101200-530850                  | MEMBERSHIP DUES           | 527                           | 1,139                         | 1,139                                      | 1,350                         | 1,500                                    |
| 1101200-530870                  | PROFESSIONAL SERVICES     | 5,444                         | 60,000                        | 27,000                                     | 25,000                        | 30,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>26,203</b>                 | <b>118,439</b>                | <b>85,439</b>                              | <b>79,550</b>                 | <b>86,500</b>                            |
| 1101200-540070                  | PROPERTY MAINTENANCE      | 5,491                         | 2,500                         | 2,500                                      | 1,500                         | 1,500                                    |
| 1101200-540200                  | VEHICLE REPAIR            | -                             | 1,000                         | 1,000                                      | 1,800                         | 1,800                                    |
| 1101200-540280                  | MISC CONTRACT SERVICES    | 1,779                         | -                             | 6,700                                      | 2,200                         | 2,500                                    |
| 1101200-540330                  | OTHER RENTAL              | 1,050                         | 1,000                         | 2,200                                      | 2,300                         | 2,400                                    |
| 1101200-540500                  | RADIO MAINTENANCE         | -                             | -                             | -                                          | 1,500                         | 1,500                                    |
| 1101200-540550                  | MAINTENANCE SERVICES      | 681,858                       | 899,003                       | 964,555                                    | 963,560                       | 1,011,738                                |
| <b>PROPERTY SERVICES</b>        |                           | <b>690,177</b>                | <b>903,503</b>                | <b>976,955</b>                             | <b>972,860</b>                | <b>1,021,438</b>                         |
| 1101200-550030                  | TRAVEL & EXPENSES         | 17,645                        | 29,400                        | 29,400                                     | 22,500                        | 23,000                                   |
| 1101200-550240                  | UTILITIES (ONG)           | 2,650                         | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 1101200-550250                  | UTILITIES                 | -                             | -                             | -                                          | 2,000                         | 2,000                                    |
| 1101200-550540                  | OUTSIDE DATA SERVICES     | 18,841                        | 18,000                        | 18,000                                     | 13,400                        | 13,500                                   |
| <b>OTHER SERVICES</b>           |                           | <b>39,136</b>                 | <b>50,400</b>                 | <b>50,400</b>                              | <b>40,900</b>                 | <b>41,500</b>                            |
| 1101200-560030                  | OFFICE SUPPLIES           | 130                           | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 1101200-560100                  | UNIFORMS                  | -                             | -                             | -                                          | 2,000                         | 1,000                                    |
| 1101200-560190                  | TIRES & TUBES             | -                             | 1,000                         | 1,000                                      | 3,000                         | 1,000                                    |
| 1101200-560200                  | VEHICLE REPAIR PARTS      | 1,772                         | 600                           | 600                                        | 1,800                         | 1,800                                    |
| 1101200-560210                  | FUEL & LUBRICANTS         | 4,389                         | 4,800                         | 4,800                                      | 5,800                         | 6,000                                    |
| 1101200-560230                  | MATERIAL & SUPPLIES       | 11,909                        | 12,000                        | 12,000                                     | 16,500                        | 16,500                                   |
| 1101200-560240                  | OTHER EQUIPMENT           | 1,430                         | 11,000                        | 13,499                                     | 11,500                        | 10,000                                   |
| 1101200-560280                  | BOOKS, MAGS, & SUBSCRIPT. | -                             | -                             | -                                          | 1,000                         | 1,000                                    |
| 1101200-560500                  | RADIO MAINTENANCE         | 344                           | -                             | -                                          | 1,500                         | 1,500                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>19,975</b>                 | <b>31,400</b>                 | <b>33,899</b>                              | <b>45,100</b>                 | <b>40,800</b>                            |
| <b>INFORMATION SERVICES</b>     |                           | <b>2,753,625</b>              | <b>2,140,196</b>              | <b>2,274,174</b>                           | <b>3,139,217</b>              | <b>3,243,688</b>                         |

## CITY MANAGER

**DIVISIONS:**

City Manager  
Economic Development

Communications

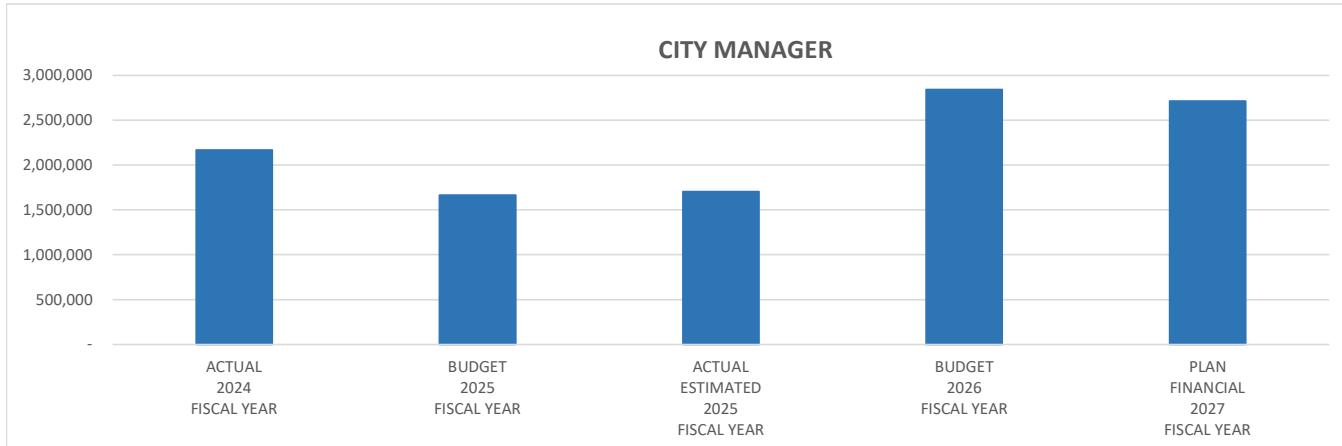
**PURPOSE:**

To serve as the Chief Executive Officer of the City of Broken Arrow providing for the oversight and administration of all City departments, directing the implementation of policies and programs adopted by the City Council, resolving citizen concerns, representing the City within the community, region and state as required and recommending the annual budget and policy recommendations for consideration by the City Council. The City Manager's office is also responsible for communications of City business and plans and the coordination of major projects.

|                 | FY 2024 | FY2025 | FY2026 |
|-----------------|---------|--------|--------|
| Total Full Time | 14      | 14     | 14     |
| Total Part Time | 0       | 0      | 0      |

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 1,413,551                     | 918,656                       | 892,578                                    | 1,595,985                     | 1,616,489                                |
| EMPLOYEE BENEFITS                         | 548,183                       | 359,804                       | 430,255                                    | 629,604                       | 661,251                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>1,961,734</b>              | <b>1,278,460</b>              | <b>1,322,834</b>                           | <b>2,225,589</b>              | <b>2,277,740</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 40,960                        | 114,500                       | 135,500                                    | 308,200                       | 143,200                                  |
| PROPERTY SERVICES                         | 87,949                        | 136,800                       | 138,000                                    | 115,500                       | 116,500                                  |
| OTHER SERVICES                            | 49,180                        | 101,000                       | 68,200                                     | 148,900                       | 131,100                                  |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>178,089</b>                | <b>352,300</b>                | <b>341,700</b>                             | <b>572,600</b>                | <b>390,800</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>28,581</b>                 | <b>34,025</b>                 | <b>39,805</b>                              | <b>43,790</b>                 | <b>44,300</b>                            |
| <b>TOTAL</b>                              | <b>2,168,405</b>              | <b>1,664,785</b>              | <b>1,704,339</b>                           | <b>2,841,979</b>              | <b>2,712,840</b>                         |



**CITY OF BROKEN ARROW  
GENERAL FUND  
CITY MANAGER DEPARTMENT  
City Manager's Office**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101300-510040                  | REGULAR                   | 809,955                       | 481,196                       | 439,798                                    | 913,159                       | 926,856                                  |
| 1101300-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 1101300-510080                  | PART TIME & TEMPORARY     | -                             | -                             | -                                          | -                             | -                                        |
| 1101300-510110                  | OVERTIME                  | 3,792                         | 1,800                         | 3,000                                      | 1,800                         | 1,800                                    |
| SALARIES AND WAGES              |                           | <u>813,746</u>                | <u>485,496</u>                | <u>445,298</u>                             | <u>917,459</u>                | <u>931,156</u>                           |
| 1101300-520100                  | LONGEVITY                 | 8,025                         | 4,200                         | 4,200                                      | 5,000                         | 9,300                                    |
| 1101300-520210                  | SOCIAL SECURITY           | 53,942                        | 37,462                        | 34,065                                     | 61,335                        | 71,233                                   |
| 1101300-520220                  | RETIREMENT                | 124,046                       | 66,050                        | 125,000                                    | 132,822                       | 128,116                                  |
| 1101300-520260                  | INSURANCE                 | 89,047                        | 55,065                        | 59,550                                     | 109,234                       | 114,695                                  |
| 1101300-520400                  | CAR ALLOWANCE             | 13,800                        | 6,900                         | 6,900                                      | 13,800                        | 13,800                                   |
| 1101300-520410                  | CELL PHONE ALLOWANCE      | 8,500                         | 5,100                         | 5,286                                      | 9,240                         | 10,200                                   |
| EMPLOYEE BENEFITS               |                           | <u>297,360</u>                | <u>174,777</u>                | <u>235,001</u>                             | <u>331,431</u>                | <u>347,344</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>1,111,107</u></b>       | <b><u>660,272</u></b>         | <b><u>680,299</u></b>                      | <b><u>1,248,890</u></b>       | <b><u>1,278,501</u></b>                  |
| 1101300-530110                  | REG. FEES & CERTIFICATION | 8,730                         | 10,000                        | 10,000                                     | 12,000                        | 12,000                                   |
| 1101300-530850                  | MEMBERSHIP DUES           | 2,200                         | 3,500                         | 3,500                                      | 3,500                         | 3,500                                    |
| 1101300-530870                  | PROFESSIONAL SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>10,930</u></b>          | <b><u>13,500</u></b>          | <b><u>13,500</u></b>                       | <b><u>15,500</u></b>          | <b><u>15,500</u></b>                     |
| 1101300-540550                  | MAINTENANCE SERVICES      | 4,714                         | 6,000                         | 6,000                                      | 7,000                         | 8,000                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>4,714</u></b>           | <b><u>6,000</u></b>           | <b><u>6,000</u></b>                        | <b><u>7,000</u></b>           | <b><u>8,000</u></b>                      |
| 1101300-550030                  | TRAVEL & EXPENSES         | 23,107                        | 30,000                        | 28,000                                     | 30,000                        | 30,000                                   |
| 1101300-550220                  | TELEPHONE                 | 620                           | 1,200                         | 1,200                                      | 1,200                         | 1,200                                    |
| 1101300-550360                  | PRINTING                  | -                             | 1,700                         | 1,700                                      | 1,700                         | 1,700                                    |
| 1101300-550540                  | OUTSIDE DATA SERVICES     | 96                            | -                             | 3,000                                      | 3,000                         | 3,000                                    |
| 1101300-550860                  | MISCELLANEOUS             | 2,060                         | 3,000                         | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>           |                           | <b><u>25,883</u></b>          | <b><u>35,900</u></b>          | <b><u>33,900</u></b>                       | <b><u>35,900</u></b>          | <b><u>35,900</u></b>                     |
| 1101300-560030                  | OFFICE SUPPLIES           | 1,429                         | 1,600                         | 1,600                                      | 1,600                         | 1,600                                    |
| 1101300-560230                  | MATERIAL & SUPPLIES       | 964                           | 2,500                         | 2,500                                      | 3,000                         | 3,000                                    |
| 1101300-560240                  | OTHER EQUIPMENT           | 628                           | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 1101300-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 46                            | 150                           | 150                                        | 150                           | 150                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b><u>3,067</u></b>           | <b><u>7,250</u></b>           | <b><u>7,250</u></b>                        | <b><u>7,750</u></b>           | <b><u>7,750</u></b>                      |
| <b>CITY MANAGER</b>             |                           | <b><u>1,155,701</u></b>       | <b><u>722,922</u></b>         | <b><u>740,949</u></b>                      | <b><u>1,315,040</u></b>       | <b><u>1,345,651</u></b>                  |

**CITY OF BROKEN ARROW  
GENERAL FUND  
CITY MANAGER DEPARTMENT  
Communications Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101310-510040                  | REGULAR                   | 365,008                       | 192,432                       | 197,931                                    | 414,995                       | 421,220                                  |
| 1101310-510050                  | VARIABLE PAY              | -                             | 600                           | -                                          | 600                           | 600                                      |
| 1101310-510110                  | OVERTIME                  | 5,267                         | 2,000                         | 4,500                                      | 5,000                         | 2,000                                    |
| 1101310-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>370,275</b>                | <b>195,032</b>                | <b>202,431</b>                             | <b>420,595</b>                | <b>423,820</b>                           |
| 1101310-520100                  | LONGEVITY                 | -                             | -                             | 500                                        | 1,700                         | 2,500                                    |
| 1101310-520120                  | EDUCATION/PERFORMANCE     | -                             | -                             | -                                          | -                             | -                                        |
| 1101310-520210                  | SOCIAL SECURITY           | 27,209                        | 14,920                        | 15,486                                     | 30,628                        | 32,422                                   |
| 1101310-520220                  | RETIREMENT                | 37,174                        | 19,503                        | 20,243                                     | 42,149                        | 42,382                                   |
| 1101310-520260                  | INSURANCE                 | 90,627                        | 48,676                        | 52,041                                     | 109,624                       | 115,105                                  |
| 1101310-520410                  | CELL PHONE ALLOWANCE      | 2,600                         | 1,440                         | 2,200                                      | 4,800                         | 3,900                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>157,610</b>                | <b>84,539</b>                 | <b>90,470</b>                              | <b>188,901</b>                | <b>196,309</b>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>527,884</b>                | <b>279,571</b>                | <b>292,901</b>                             | <b>609,496</b>                | <b>620,129</b>                           |
| 1101310-530110                  | REG. FEES & CERTIFICATION | 9,953                         | 2,800                         | 2,800                                      | 3,500                         | 3,500                                    |
| 1101310-530850                  | MEMBERSHIP DUES           | -                             | 200                           | 200                                        | 200                           | 200                                      |
| 1101310-530870                  | PROFESSIONAL SERVICES     | 79                            | 54,000                        | 30,000                                     | 200,000                       | 35,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>10,032</b>                 | <b>57,000</b>                 | <b>33,000</b>                              | <b>203,700</b>                | <b>38,700</b>                            |
| 1101310-540200                  | VEHICLE REPAIR            | -                             | -                             | 200                                        | 500                           | 500                                      |
| 1101310-540550                  | MAINTENANCE SERVICES      | 16,204                        | 18,000                        | 18,000                                     | 40,000                        | 40,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>16,204</b>                 | <b>18,000</b>                 | <b>18,200</b>                              | <b>40,500</b>                 | <b>40,500</b>                            |
| 1101310-550030                  | TRAVEL & EXPENSES         | 5,148                         | 6,600                         | 5,000                                      | 4,500                         | 5,000                                    |
| 1101310-550360                  | PRINTING SERVICES         | 4,201                         | 13,400                        | 6,700                                      | 24,000                        | 6,700                                    |
| 1101310-550390                  | POSTAGE                   | -                             | 19,500                        | 500                                        | 1,500                         | 500                                      |
| 1101310-550540                  | OUTSIDE DATA SERVICES     | 480                           | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| <b>OTHER SERVICES</b>           |                           | <b>9,829</b>                  | <b>41,000</b>                 | <b>13,700</b>                              | <b>31,500</b>                 | <b>13,700</b>                            |
| 1101310-560030                  | OFFICE SUPPLIES           | -                             | 200                           | 200                                        | 200                           | 200                                      |
| 1101310-560100                  | UNIFORMS                  | 440                           | 500                           | 500                                        | 500                           | 500                                      |
| 1101310-560200                  | VEHICLE REPAIR SUPPLIES   | 79                            | -                             | 500                                        | 500                           | 500                                      |
| 1101310-560210                  | FUEL & LUBRICANTS         | 1,420                         | 575                           | 575                                        | 610                           | 650                                      |
| 1101310-560230                  | MATERIAL & SUPPLIES       | 866                           | 1,000                         | 1,200                                      | 1,000                         | 1,200                                    |
| 1101310-560240                  | OTHER EQUIPMENT           | 15,392                        | 17,300                        | 12,000                                     | 17,230                        | 17,500                                   |
| 1101310-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 1,136                         | 2,200                         | 2,200                                      | 5,000                         | 5,000                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>19,332</b>                 | <b>21,775</b>                 | <b>17,175</b>                              | <b>25,040</b>                 | <b>25,550</b>                            |
| <b>COMMUNICATIONS</b>           |                           | <b>583,281</b>                | <b>417,346</b>                | <b>374,976</b>                             | <b>910,236</b>                | <b>738,579</b>                           |

**CITY OF BROKEN ARROW  
GENERAL FUND  
CITY MANAGER DEPARTMENT  
Economic Development Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101315-510040                  | REGULAR                   | 213,309                       | 218,929                       | 225,649                                    | 238,731                       | 242,312                                  |
| 1101315-510050                  | VARIABLE PAY              | -                             | 1,200                         | 1,200                                      | 1,200                         | 1,200                                    |
| 1101315-510110                  | OVERTIME                  | 16,221                        | 18,000                        | 18,000                                     | 18,000                        | 18,000                                   |
| SALARIES AND WAGES              |                           | 229,530                       | 238,129                       | 244,849                                    | 257,931                       | 261,512                                  |
| 1101315-520100                  | LONGEVITY                 | -                             | -                             | 1,000                                      | 1,700                         | 2,000                                    |
| 1101315-520210                  | SOCIAL SECURTIY           | 17,032                        | 18,217                        | 17,577                                     | 17,357                        | 20,006                                   |
| 1101315-520220                  | RETIREMENT                | 23,145                        | 23,813                        | 23,661                                     | 24,065                        | 26,151                                   |
| 1101315-520260                  | INSURANCE                 | 51,115                        | 56,539                        | 60,626                                     | 64,229                        | 67,440                                   |
| 1101315-520410                  | CELL PHONE ALLOWANCE      | 1,920                         | 1,920                         | 1,920                                      | 1,920                         | 2,000                                    |
| EMPLOYEE BENEFITS               |                           | 93,213                        | 100,489                       | 104,784                                    | 109,271                       | 117,597                                  |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>322,742</b>                | <b>338,617</b>                | <b>349,633</b>                             | <b>367,202</b>                | <b>379,110</b>                           |
| 1101315-530110                  | REG FEES & CERTIFICATION  | 8,695                         | 10,000                        | 10,000                                     | 10,000                        | 10,000                                   |
| 1101315-530850                  | MEMBERSHIP DUES           | 2,353                         | 4,000                         | 4,000                                      | 4,000                         | 4,000                                    |
| 1101315-530870                  | PROFESSIONAL SERVICES     | 8,950                         | 30,000                        | 75,000                                     | 75,000                        | 75,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>19,998</b>                 | <b>44,000</b>                 | <b>89,000</b>                              | <b>89,000</b>                 | <b>89,000</b>                            |
| 1101315-540200                  | VEHICLE REPAIR            | -                             | -                             | 2,000                                      | 2,000                         | 2,000                                    |
| 1101315-540280                  | MISC CONTRACT SERVICES    | 38,344                        | 85,000                        | 78,000                                     | 30,000                        | 30,000                                   |
| 1101315-540330                  | OTHER RENTAL              | 22,176                        | 26,000                        | 26,000                                     | 31,000                        | 31,000                                   |
| 1101315-540550                  | MAINTENANCE SERVICES      | 6,510                         | 1,800                         | 7,800                                      | 5,000                         | 5,000                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b>67,031</b>                 | <b>112,800</b>                | <b>113,800</b>                             | <b>68,000</b>                 | <b>68,000</b>                            |
| 1101315-550030                  | TRAVEL                    | 10,269                        | 20,000                        | 15,000                                     | 20,000                        | 20,000                                   |
| 1101315-550240                  | ONG                       | 405                           | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 1101315-550250                  | UTILITIES                 | 964                           | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 1101315-550280                  | CONTRACT SERVICES         | 750                           | -                             | -                                          | 55,000                        | 55,000                                   |
| 1101315-550360                  | PRINTING SERVICES         | 426                           | -                             | 1,500                                      | 1,500                         | 1,500                                    |
| 1101315-550540                  | OUTSIDE DATA SERVICES     | 654                           | 600                           | 600                                        | 1,500                         | 1,500                                    |
| <b>OTHER SERVICES</b>           |                           | <b>13,468</b>                 | <b>24,100</b>                 | <b>20,600</b>                              | <b>81,500</b>                 | <b>81,500</b>                            |
| 1101315-560030                  | OFFICE SUPPLIES           | 189                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 1101315-560200                  | VEHICLE REPAIR PARTS      | -                             | -                             | 2,000                                      | 2,000                         | 2,000                                    |
| 1101315-560210                  | FUEL & LUBRICANTS         | -                             | -                             | 3,000                                      | 3,000                         | 3,000                                    |
| 1101315-560230                  | MATERIAL & SUPPLIES       | 1,732                         | 3,000                         | 5,000                                      | 3,500                         | 3,500                                    |
| 1101315-560240                  | OTHER EQUIPMENT           | 4,014                         | 500                           | 3,880                                      | 1,000                         | 1,000                                    |
| 1101315-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 247                           | 500                           | 500                                        | 500                           | 500                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>6,182</b>                  | <b>5,000</b>                  | <b>15,380</b>                              | <b>11,000</b>                 | <b>11,000</b>                            |
| <b>ECONOMIC DEVELOPMENT</b>     |                           | <b>429,422</b>                | <b>524,517</b>                | <b>588,413</b>                             | <b>616,702</b>                | <b>628,610</b>                           |
| <b>TOTAL CITY MANAGER</b>       |                           | <b>2,168,405</b>              | <b>1,664,785</b>              | <b>1,704,339</b>                           | <b>2,841,979</b>              | <b>2,712,840</b>                         |

## COMMUNITY DEVELOPMENT DEPARTMENT

### DIVISIONS:

Community Permitting  
Placemaking

Neighborhood Engagement  
Planning & Development

### PURPOSE:

The Community Development Department provides total service to the development community.

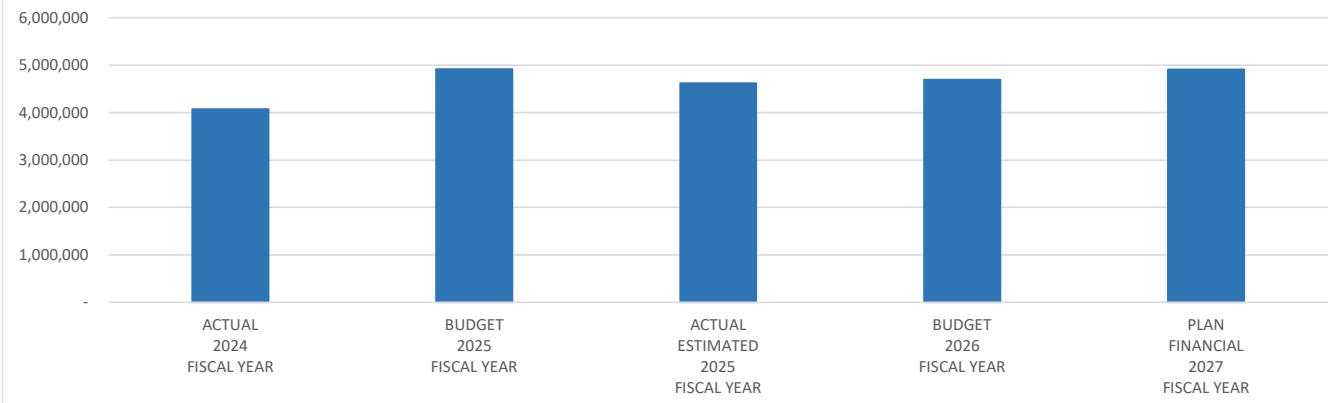
The Department provides Community Permitting support for development, including processing each request through committees, boards, commissions and council for required approvals; review and approval of plats and construction plans; coordinating utility planning and inspections; issuing construction permits for streets and city utilities; acceptance of completed subdivisions; reviewing building permits; performing building inspections and providing certificates of occupancy. The Department provides staff oversight and required implementation for the Building Code, Comprehensive Plan, Land Subdivision Code, Nuisance Code, Zoning Code and serves as the primary point of contact for licensing and demographic information. The Department issues various licenses and permits and serves as an additional utility payment location.

|                 | FY2024 | FY2025 | FY2026 |
|-----------------|--------|--------|--------|
| Total Full Time | 39     | 39     | 39     |
| Total Part Time | 2      | 2      | 2      |
| Total Seasonal  | 1      | 1      | 1      |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 2,499,412                     | 2,926,073                     | 2,680,233                                  | 2,867,245                     | 2,937,006                                |
| EMPLOYEE BENEFITS                         | 977,082                       | 1,147,007                     | 1,057,233                                  | 1,150,148                     | 1,199,709                                |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>3,476,494</b>              | <b>4,073,080</b>              | <b>3,737,466</b>                           | <b>4,017,393</b>              | <b>4,136,714</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 172,467                       | 269,215                       | 257,715                                    | 165,050                       | 186,900                                  |
| PROPERTY SERVICES                         | 267,378                       | 248,120                       | 328,120                                    | 267,500                       | 294,000                                  |
| OTHER SERVICES                            | 91,439                        | 224,350                       | 200,550                                    | 184,700                       | 210,150                                  |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>531,284</b>                | <b>741,685</b>                | <b>786,385</b>                             | <b>617,250</b>                | <b>691,050</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>67,502</b>                 | <b>105,900</b>                | <b>102,900</b>                             | <b>66,250</b>                 | <b>88,000</b>                            |
| <b>TOTAL</b>                              | <b>4,075,279</b>              | <b>4,920,665</b>              | <b>4,626,751</b>                           | <b>4,700,893</b>              | <b>4,915,764</b>                         |

### COMMUNITY DEVELOPMENT DEPARTMENT



**CITY OF BROKEN ARROW  
GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
Community Permitting Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101400-510040                  | REGULAR                   | 745,035                       | 946,917                       | 789,994                                    | 848,410                       | 861,137                                  |
| 1101400-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 1101400-510080                  | PART TIME & TEMPORARY     | 40,465                        | 38,000                        | 39,600                                     | 45,076                        | 40,000                                   |
| 1101400-510110                  | OVERTIME                  | 27,897                        | 30,000                        | 11,000                                     | 11,000                        | 30,000                                   |
| 1101400-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>813,396</b>                | <b>1,017,417</b>              | <b>843,094</b>                             | <b>906,987</b>                | <b>933,637</b>                           |
| 1101400-520100                  | LONGEVITY                 | 6,375                         | 6,300                         | 4,883                                      | 4,800                         | 6,800                                    |
| 1101400-520120                  | EDUCATION/PERFORMANCE     | 650                           | 1,200                         | 4,788                                      | 5,100                         | 4,800                                    |
| 1101400-520210                  | SOCIAL SECURITY           | 61,548                        | 77,832                        | 64,497                                     | 69,801                        | 71,423                                   |
| 1101400-520220                  | RETIREMENT                | 77,919                        | 101,742                       | 84,309                                     | 90,091                        | 93,364                                   |
| 1101400-520260                  | INSURANCE                 | 169,759                       | 207,463                       | 171,272                                    | 188,508                       | 197,934                                  |
| 1101400-520410                  | CELL PHONE ALLOWANCE      | 4,400                         | 3,820                         | 4,760                                      | 4,800                         | 4,800                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>320,652</b>                | <b>398,357</b>                | <b>334,509</b>                             | <b>363,100</b>                | <b>379,121</b>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>1,134,048</b>              | <b>1,415,773</b>              | <b>1,177,603</b>                           | <b>1,270,087</b>              | <b>1,312,757</b>                         |
| 1101400-530110                  | REG. FEES & CERTIFICATION | 10,051                        | 12,500                        | 5,000                                      | 12,000                        | 13,000                                   |
| 1101400-530850                  | MEMBERSHIP DUES           | 5,674                         | 8,500                         | 8,500                                      | 3,000                         | 3,000                                    |
| 1101400-530870                  | PROFESSIONAL SERVICES     | 80,700                        | 85,500                        | 85,500                                     | 40,000                        | 50,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>96,424</b>                 | <b>106,500</b>                | <b>99,000</b>                              | <b>55,000</b>                 | <b>66,000</b>                            |
| 1101400-540200                  | VEHICLE REPAIR            | -                             | 1,300                         | 1,300                                      | 500                           | 1,000                                    |
| 1101400-540280                  | MISC CONTRACT SERVICES    | 91,753                        | 95,000                        | 95,000                                     | 50,000                        | 55,000                                   |
| 1101400-540310                  | UNIFORM RENTAL/SERVICES   | -                             | -                             | -                                          | -                             | -                                        |
| 1101400-540330                  | OTHER RENTAL              | 24,277                        | 21,120                        | 21,120                                     | 25,000                        | 25,000                                   |
| 1101400-540550                  | MAINTENANCE SERVICES      | 115,366                       | 78,500                        | 158,500                                    | 160,000                       | 165,000                                  |
| <b>PROPERTY SERVICES</b>        |                           | <b>231,396</b>                | <b>195,920</b>                | <b>275,920</b>                             | <b>235,500</b>                | <b>246,000</b>                           |
| 1101400-550030                  | TRAVEL & EXPENSES         | 6,507                         | 16,000                        | 16,000                                     | 15,000                        | 16,000                                   |
| 1101400-550050                  | LEGAL ADVERTISING         | 185                           | 1,000                         | 1,000                                      | 500                           | 1,000                                    |
| 1101400-550360                  | PRINTING                  | 1,197                         | 1,500                         | 5,000                                      | 8,000                         | 9,000                                    |
| 1101400-550370                  | TEMPORARY SERVICES        | -                             | 5,000                         | 5,000                                      | 2,500                         | 5,000                                    |
| 1101400-550540                  | OUTSIDE DATA SERVICES     | 3,537                         | 5,000                         | 5,000                                      | 4,000                         | 5,000                                    |
| 1101400-550550                  | CREDIT CARD CHARGES       | 804                           | 61,000                        | 95,000                                     | 100,000                       | 110,000                                  |
| 1101400-550890                  | EMPLOYEE/CITIZEN ACTIVITY | 28,038                        | 75,000                        | 9,700                                      | 10,000                        | 10,000                                   |
| <b>OTHER SERVICES</b>           |                           | <b>40,269</b>                 | <b>164,500</b>                | <b>136,700</b>                             | <b>140,000</b>                | <b>156,000</b>                           |
| 1101400-560030                  | OFFICE SUPPLIES           | 8,008                         | 12,000                        | 12,000                                     | 5,000                         | 7,500                                    |
| 1101400-560100                  | UNIFORMS                  | 1,752                         | 2,000                         | 2,000                                      | 1,500                         | 2,000                                    |
| 1101400-560190                  | TIRES                     | 141                           | 500                           | 500                                        | 450                           | 500                                      |
| 1101400-560200                  | VEHICLE REPAIR PARTS      | 2,546                         | 500                           | 500                                        | 250                           | 250                                      |
| 1101400-560210                  | FUEL & LUBRICANTS         | 3,766                         | 1,000                         | 1,000                                      | 500                           | 1,000                                    |
| 1101400-560230                  | MATERIAL & SUPPLIES       | 4,472                         | 7,500                         | 7,500                                      | 5,500                         | 7,000                                    |
| 1101400-560240                  | OTHER EQUIPMENT           | 2,638                         | 10,000                        | 10,000                                     | 5,000                         | 7,000                                    |
| 1101400-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 145                           | 1,000                         | 1,000                                      | 700                           | 500                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>23,468</b>                 | <b>34,500</b>                 | <b>34,500</b>                              | <b>18,900</b>                 | <b>25,750</b>                            |
| <b>COMMUNITY PERMITTING</b>     |                           | <b>1,525,606</b>              | <b>1,917,193</b>              | <b>1,723,723</b>                           | <b>1,719,487</b>              | <b>1,806,507</b>                         |

**CITY OF BROKEN ARROW  
GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
Placemaking Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101405-510040                  | REGULAR                   | 124,414                       | 129,714                       | 128,147                                    | 130,709                       | 134,631                                  |
| SALARIES AND WAGES              |                           | <u>124,414</u>                | <u>129,714</u>                | <u>128,147</u>                             | <u>130,709</u>                | <u>134,631</u>                           |
| 1101405-520100                  | LONGEVITY                 | 2,500                         | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 1101405-520120                  | EDUCATION/PERFORMANCE     | 1,500                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 1101405-520210                  | SOCIAL SECURITY           | 9,478                         | 9,923                         | 9,803                                      | 9,956                         | 10,299                                   |
| 1101405-520220                  | RETIREMENT                | 12,841                        | 12,971                        | 12,815                                     | 13,471                        | 13,463                                   |
| 1101405-520260                  | INSURANCE                 | 18,288                        | 20,845                        | 20,236                                     | 21,335                        | 22,402                                   |
| EMPLOYEE BENEFITS               |                           | <u>44,607</u>                 | <u>47,739</u>                 | <u>46,854</u>                              | <u>48,761</u>                 | <u>50,164</u>                            |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>169,021</b>                | <b>177,453</b>                | <b>175,000</b>                             | <b>179,471</b>                | <b>184,795</b>                           |
| 1101405-530110                  | REG. FEES & CERTIFICATION | 706                           | 1,200                         | 1,200                                      | 900                           | 1,000                                    |
| 1101405-530870                  | MEMBERSHIP DUES           | 487                           | 650                           | 650                                        | 500                           | 600                                      |
| 1101405-530870                  | PROFESSIONAL SERVICES     | -                             | 500                           | 500                                        | 250                           | 500                                      |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>1,193</b>                  | <b>2,350</b>                  | <b>2,350</b>                               | <b>1,650</b>                  | <b>2,100</b>                             |
| 1101405-550030                  | TRAVEL & EXPENSES         | 1,759                         | 1,750                         | 1,750                                      | 1,500                         | 1,750                                    |
| 1101405-550050                  | LEGAL PUBLICATIONS        | -                             | 750                           | 750                                        | 200                           | 500                                      |
| <b>OTHER SERVICES</b>           |                           | <b>1,759</b>                  | <b>2,500</b>                  | <b>2,500</b>                               | <b>1,700</b>                  | <b>2,250</b>                             |
| 1101405-560030                  | OFFICE SUPPLIES           | 21                            | 500                           | -                                          | -                             | -                                        |
| 1101405-560230                  | MATERIAL & SUPPLIES       | -                             | 500                           | 500                                        | 100                           | 250                                      |
| 1101405-560240                  | OTHER EQUIPMENT           | -                             | 1,500                         | 1,500                                      | 500                           | 1,000                                    |
| 1101405-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 36                            | -                             | -                                          | -                             | -                                        |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>57</b>                     | <b>2,500</b>                  | <b>2,000</b>                               | <b>600</b>                    | <b>1,250</b>                             |
| <b>PLACEMAKING</b>              |                           | <b>172,030</b>                | <b>184,803</b>                | <b>181,850</b>                             | <b>183,421</b>                | <b>190,395</b>                           |

**CITY OF BROKEN ARROW  
GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
Planning and Development Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101410-510040                  | REGULAR                   | 593,297                       | 727,129                       | 626,749                                    | 701,462                       | 711,984                                  |
| 1101410-510050                  | VARIABLE PAY PROGRAM      | -                             | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 1101410-510080                  | PART TIME                 | -                             | 5,280                         | 12,825                                     | 5,280                         | 13,000                                   |
| 1101410-510110                  | OVERTIME                  | 1,947                         | 5,000                         | 750                                        | 800                           | 2,500                                    |
| SALARIES AND WAGES              |                           | <u>595,244</u>                | <u>738,909</u>                | <u>641,824</u>                             | <u>709,042</u>                | <u>728,984</u>                           |
| 1101410-520100                  | LONGEVITY                 | 2,400                         | 2,400                         | 2,800                                      | 3,200                         | 4,100                                    |
| 1101410-520120                  | EDUCATION/PERFORMANCE     | 3,563                         | 5,000                         | 3,700                                      | 3,000                         | 3,700                                    |
| 1101410-520210                  | SOCIAL SECURITY           | 44,667                        | 56,710                        | 49,100                                     | 52,562                        | 55,767                                   |
| 1101410-520220                  | RETIREMENT                | 60,296                        | 73,891                        | 64,182                                     | 70,958                        | 72,898                                   |
| 1101410-520260                  | INSURANCE                 | 98,308                        | 114,269                       | 109,433                                    | 133,976                       | 140,675                                  |
| 1101410-520410                  | CELL PHONE ALLOWANCE      | 1,760                         | 1,200                         | 1,920                                      | 1,920                         | 2,000                                    |
| EMPLOYEE BENEFITS               |                           | <u>210,995</u>                | <u>253,470</u>                | <u>231,135</u>                             | <u>265,616</u>                | <u>279,141</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>806,239</u></b>         | <b><u>992,379</u></b>         | <b><u>872,960</u></b>                      | <b><u>974,659</u></b>         | <b><u>1,008,125</u></b>                  |
| 1101410-530110                  | REG. FEES & CERTIFICATION | 6,760                         | 12,000                        | 12,000                                     | 6,900                         | 10,000                                   |
| 1101410-530850                  | MEMBERSHIP DUES           | 2,641                         | 4,000                         | 4,000                                      | 2,700                         | 3,500                                    |
| 1101410-530870                  | PROFESSIONAL SERVICES     | 3,566                         | 14,000                        | 10,000                                     | 7,000                         | 12,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>12,967</u></b>          | <b><u>30,000</u></b>          | <b><u>26,000</u></b>                       | <b><u>16,600</u></b>          | <b><u>25,500</u></b>                     |
| 1101410-540550                  | MAINTENANCE SERVICES      | 28,230                        | 20,000                        | 20,000                                     | 20,000                        | 25,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>28,230</u></b>          | <b><u>20,000</u></b>          | <b><u>20,000</u></b>                       | <b><u>20,000</u></b>          | <b><u>25,000</u></b>                     |
| 1101410-550030                  | TRAVEL & EXPENSES         | 15,449                        | 20,000                        | 20,000                                     | 14,000                        | 16,000                                   |
| 1101410-550050                  | LEGAL PUBLICATIONS        | 4,672                         | 2,500                         | 6,500                                      | 2,500                         | 3,500                                    |
| 1101410-550360                  | PRINTING SERVICES         | 2,986                         | 2,000                         | 2,000                                      | 3,100                         | 4,000                                    |
| 1101410-550540                  | OUTSIDE DATA SERVICES     | 6,087                         | 6,000                         | 6,000                                      | 4,500                         | 6,000                                    |
| 1101410-550860                  | MISCELLANEOUS             | 199                           | 500                           | 500                                        | 200                           | 500                                      |
| <b>OTHER SERVICES</b>           |                           | <b><u>29,392</u></b>          | <b><u>31,000</u></b>          | <b><u>35,000</u></b>                       | <b><u>24,300</u></b>          | <b><u>30,000</u></b>                     |
| 1101410-560030                  | OFFICE SUPPLIES           | -                             | 500.00                        | 500                                        | 250                           | 500                                      |
| 1101410-560230                  | MATERIAL & SUPPLIES       | 642                           | 3,000                         | 3,000                                      | 1,000                         | 2,000                                    |
| 1101410-560240                  | OTHER EQUIPMENT           | 4,201                         | 5,000                         | 5,000                                      | 1,000                         | 2,500                                    |
| 1101410-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 310                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b><u>5,154</u></b>           | <b><u>9,500</u></b>           | <b><u>9,500</u></b>                        | <b><u>3,250</u></b>           | <b><u>6,000</u></b>                      |
| <b>PLANNING AND DEVELOPMENT</b> |                           | <b><u>881,982</u></b>         | <b><u>1,082,879</u></b>       | <b><u>963,460</u></b>                      | <b><u>1,038,809</u></b>       | <b><u>1,094,625</u></b>                  |

**CITY OF BROKEN ARROW  
GENERAL FUND  
COMMUNITY DEVELOPMENT DEPARTMENT  
Neighborhood Engagement Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101415-510040                  | REGULAR                   | 963,418                       | 1,032,533                     | 1,062,969                                  | 1,116,507                     | 1,133,254                                |
| 1101415-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 1101415-510110                  | OVERTIME                  | 2,789                         | 5,000                         | 1,500                                      | 1,500                         | 4,000                                    |
| 1101501-510190                  | INJURY PAY                | 150                           | -                             | 200                                        | -                             | -                                        |
| SALARIES AND WAGES              |                           | <u>966,357</u>                | <u>1,040,033</u>              | <u>1,067,169</u>                           | <u>1,120,507</u>              | <u>1,139,754</u>                         |
| 1101415-520100                  | LONGEVITY                 | 16,300                        | 16,300                        | 17,100                                     | 17,900                        | 19,200                                   |
| 1101415-520120                  | EDUCATION/PERFORMANCE     | 1,200                         | 1,200                         | 1,200                                      | 1,200                         | 1,200                                    |
| 1101415-520210                  | SOCIAL SECURITY           | 72,033                        | 80,810                        | 81,638                                     | 83,033                        | 87,191                                   |
| 1101415-520220                  | RETIREMENT                | 98,376                        | 105,633                       | 106,717                                    | 113,657                       | 113,975                                  |
| 1101415-520260                  | INSURANCE                 | 211,959                       | 242,538                       | 237,120                                    | 255,921                       | 268,717                                  |
| 1101415-520410                  | CELL PHONE ALLOWANCE      | 960                           | 960                           | 960                                        | 960                           | 1,000                                    |
| EMPLOYEE BENEFITS               |                           | <u>400,828</u>                | <u>447,441</u>                | <u>444,735</u>                             | <u>472,670</u>                | <u>491,283</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>1,367,185</u></b>       | <b><u>1,487,474</u></b>       | <b><u>1,511,904</u></b>                    | <b><u>1,593,177</u></b>       | <b><u>1,631,038</u></b>                  |
| 1101415-530110                  | REG. FEES & CERTIFICATION | 5,492                         | 7,665                         | 7,665                                      | 6,000                         | 7,500                                    |
| 1101415-530850                  | MEMBERSHIP DUES           | 350                           | 700                           | 700                                        | 800                           | 800                                      |
| 1101415-530870                  | PROFESSIONAL SERVICES     | 56,041                        | 122,000                       | 122,000                                    | 85,000                        | 85,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>61,883</u></b>          | <b><u>130,365</u></b>         | <b><u>130,365</u></b>                      | <b><u>91,800</u></b>          | <b><u>93,300</u></b>                     |
| 1101415-540200                  | VEHICLE REPAIR            | 2,009                         | 10,000                        | 10,000                                     | 6,000                         | 7,500                                    |
| 1101415-540310                  | UNIFORM RENTAL/SERVICES   | 2,780                         | 5,400                         | 5,400                                      | 3,000                         | 4,000                                    |
| 1101415-540330                  | OTHER RENTAL              | 984                           | 1,800                         | 1,800                                      | 1,000                         | 1,500                                    |
| 1101415-540550                  | MAINTENANCE SERVICES      | 1,978                         | 15,000                        | 15,000                                     | 2,000                         | 10,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>7,752</u></b>           | <b><u>32,200</u></b>          | <b><u>32,200</u></b>                       | <b><u>12,000</u></b>          | <b><u>23,000</u></b>                     |
| 1101415-550030                  | TRAVEL & EXPENSES         | 4,054                         | 7,500                         | 7,500                                      | 5,000                         | 6,000                                    |
| 1101415-550220                  | TELEPHONE                 | 8,956                         | 8,000                         | 8,000                                      | 8,000                         | 9,000                                    |
| 1101415-550360                  | PRINTING SERVICES         | 806                           | 100                           | 100                                        | 200                           | 400                                      |
| 1101415-550540                  | OUTSIDE DATA SERVICES     | 6,203                         | 10,750                        | 10,750                                     | 5,500                         | 6,500                                    |
| <b>OTHER SERVICES</b>           |                           | <b><u>20,019</u></b>          | <b><u>26,350</u></b>          | <b><u>26,350</u></b>                       | <b><u>18,700</u></b>          | <b><u>21,900</u></b>                     |
| 1101415-560100                  | UNIFORMS                  | 2,811                         | 2,500                         | 4,000                                      | 3,000                         | 3,000                                    |
| 1101415-560190                  | TIRES & TUBES             | 2,750                         | 8,000                         | 8,000                                      | 3,500                         | 4,000                                    |
| 1101415-560200                  | VEHICLE REPAIR PARTS      | 2,956                         | 5,000                         | 5,000                                      | 3,000                         | 5,000                                    |
| 1101415-560210                  | FUEL & LUBRICANTS         | 25,481                        | 30,000                        | 26,000                                     | 27,000                        | 32,000                                   |
| 1101415-560230                  | MATERIAL & SUPPLIES       | 1,949                         | 1,500                         | 1,500                                      | 2,000                         | 2,500                                    |
| 1101415-560240                  | OTHER EQUIPMENT           | 2,762                         | 7,400                         | 7,400                                      | 3,000                         | 6,000                                    |
| 1101415-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 114                           | 5,000                         | 5,000                                      | 2,000                         | 2,500                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b><u>38,823</u></b>          | <b><u>59,400</u></b>          | <b><u>56,900</u></b>                       | <b><u>43,500</u></b>          | <b><u>55,000</u></b>                     |
| <b>NEIGHBORHOOD ENGAGEMENT</b>  |                           | <b><u>1,495,661</u></b>       | <b><u>1,735,789</u></b>       | <b><u>1,757,719</u></b>                    | <b><u>1,759,177</u></b>       | <b><u>1,824,238</u></b>                  |
| <b>COMMUNITY DEVELOPMENT</b>    |                           | <b><u>4,075,279</u></b>       | <b><u>4,920,664</u></b>       | <b><u>4,626,751</u></b>                    | <b><u>4,700,893</u></b>       | <b><u>4,915,764</u></b>                  |

## FINANCE DEPARTMENT

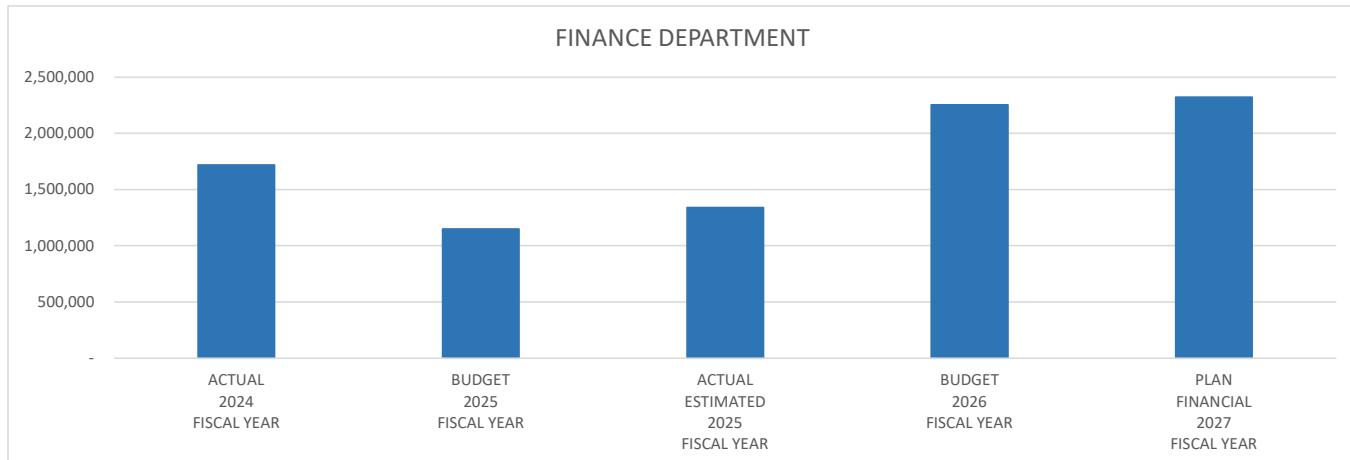
### PURPOSE:

To provide public financial services in accordance with established financial policies including accounting for City revenues, expenditures, assets and liabilities; preparing and administering the annual budget; maintaining the City's investment portfolio; assuring timely payment of the City's bills, claims and debt liabilities; developing and monitoring the City's annual capital plan; maintaining and providing copies of all official financial documents; accounting for and obtaining reimbursement for Federal and State grants and loans; and developing and implementing financial policies and programs consistent with legal requirements.

|                 | FY 2024 | FY2025 | FY2026 |
|-----------------|---------|--------|--------|
| Total Full Time | 16      | 16     | 16     |
| Total Part Time | 0       | 0      | 0      |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 1,096,098                     | 639,716                       | 770,400                                    | 1,432,356                     | 1,455,912                                |
| EMPLOYEE BENEFITS                         | 415,877                       | 271,182                       | 297,598                                    | 543,306                       | 577,774                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>1,511,976</b>              | <b>910,898</b>                | <b>1,067,998</b>                           | <b>1,975,662</b>              | <b>2,033,686</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 95,930                        | 122,500                       | 128,500                                    | 126,500                       | 132,800                                  |
| PROPERTY SERVICES                         | 78,221                        | 77,000                        | 94,500                                     | 97,500                        | 100,500                                  |
| OTHER SERVICES                            | 15,191                        | 18,000                        | 31,524                                     | 35,000                        | 35,000                                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>189,342</b>                | <b>217,500</b>                | <b>254,524</b>                             | <b>259,000</b>                | <b>268,300</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>16,207</b>                 | <b>19,800</b>                 | <b>17,850</b>                              | <b>19,800</b>                 | <b>20,000</b>                            |
| <b>TOTAL</b>                              | <b>1,717,525</b>              | <b>1,148,198</b>              | <b>1,340,372</b>                           | <b>2,254,462</b>              | <b>2,321,986</b>                         |



**CITY OF BROKEN ARROW  
GENERAL FUND  
FINANCE DEPARTMENT**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101501-510040                  | REGULAR                   | 1,065,779                     | 618,716                       | 752,700                                    | 1,397,056                     | 1,418,012                                |
| 1101501-510050                  | VARIABLE PAY PROGRAM      | -                             | 1,000                         | 1,000                                      | 1,500                         | 1,500                                    |
| 1101501-510110                  | OVERTIME                  | 30,169                        | 20,000                        | 16,700                                     | 33,800                        | 36,400                                   |
| 1101501-510190                  | INJURY PAY                | 150                           | -                             | -                                          | -                             | -                                        |
| SALARIES AND WAGES              |                           | <u>1,096,098</u>              | <u>639,716</u>                | <u>770,400</u>                             | <u>1,432,356</u>              | <u>1,455,912</u>                         |
| 1101501-520100                  | LONGEVITY                 | 11,000                        | 6,000                         | 6,000                                      | 12,400                        | 12,800                                   |
| 1101501-520120                  | EDUCATION/PERFORMANCE     | 3,600                         | 2,100                         | 1,997                                      | 3,600                         | 3,900                                    |
| 1101501-520210                  | SOCIAL SECURITY           | 82,040                        | 49,558                        | 57,582                                     | 100,403                       | 112,356                                  |
| 1101501-520220                  | RETIREMENT                | 111,262                       | 63,972                        | 75,270                                     | 138,094                       | 145,591                                  |
| 1101501-520260                  | INSURANCE                 | 206,056                       | 148,592                       | 155,102                                    | 285,930                       | 300,227                                  |
| 1101501-520410                  | CELL PHONE ALLOWANCE      | 1,920                         | 960                           | 1,648                                      | 2,880                         | 2,900                                    |
| EMPLOYEE BENEFITS               |                           | <u>415,877</u>                | <u>271,182</u>                | <u>297,598</u>                             | <u>543,306</u>                | <u>577,774</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>1,511,976</u></b>       | <b><u>910,898</u></b>         | <b><u>1,067,998</u></b>                    | <b><u>1,975,662</u></b>       | <b><u>2,033,686</u></b>                  |
| 1101501-530110                  | REG. FEES & CERTIFICATION | 9,431                         | 7,500                         | 12,000                                     | 13,500                        | 11,000                                   |
| 1101501-530810                  | AUDIT FEES                | 34,250                        | 45,000                        | 55,000                                     | 50,000                        | 55,000                                   |
| 1101501-530850                  | MEMBERSHIP DUES           | 1,290                         | 5,000                         | 1,500                                      | 3,000                         | 1,800                                    |
| 1101501-530870                  | PROFESSIONAL SERVICES     | 50,959                        | 65,000                        | 60,000                                     | 60,000                        | 65,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>95,930</u></b>          | <b><u>122,500</u></b>         | <b><u>128,500</u></b>                      | <b><u>126,500</u></b>         | <b><u>132,800</u></b>                    |
| 1101501-540280                  | MISC CONTRACT SERVICES    | 17,215                        | 2,000                         | 14,400                                     | 15,000                        | 15,500                                   |
| 1101501-540550                  | MAINTENANCE SERVICES      | 61,005                        | <u>75,000</u>                 | <u>80,100</u>                              | <u>82,500</u>                 | <u>85,000</u>                            |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>78,221</u></b>          | <b><u>77,000</u></b>          | <b><u>94,500</u></b>                       | <b><u>97,500</u></b>          | <b><u>100,500</u></b>                    |
| 1101501-550030                  | TRAVEL & EXPENSES         | 8,084                         | 10,000                        | 19,000                                     | 20,000                        | 20,000                                   |
| 1101501-550280                  | CONTRACT SERVICES         | 5,583                         | 5,000                         | 10,500                                     | 12,000                        | 12,000                                   |
| 1101501-550360                  | PRINITNG                  | -                             | 1,000                         | 500                                        | 1,000                         | 1,000                                    |
| 1101501-550540                  | OUTSIDE DATA SERVICES     | 1,524                         | 2,000                         | 1,524                                      | 2,000                         | 2,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b><u>15,191</u></b>          | <b><u>18,000</u></b>          | <b><u>31,524</u></b>                       | <b><u>35,000</u></b>          | <b><u>35,000</u></b>                     |
| 1101501-560030                  | OFFICE SUPPLIES           | 3,698                         | 4,500                         | 4,000                                      | 4,500                         | 4,700                                    |
| 1101501-560230                  | MATERIAL & SUPPLIES       | 3,742                         | 5,000                         | 4,700                                      | 5,000                         | 5,000                                    |
| 1101501-560240                  | OTHER EQUIPMENT           | 8,658                         | 10,000                        | 9,000                                      | 10,000                        | 10,000                                   |
| 1101501-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 109                           | 300                           | 150                                        | 300                           | 300                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b><u>16,207</u></b>          | <b><u>19,800</u></b>          | <b><u>17,850</u></b>                       | <b><u>19,800</u></b>          | <b><u>20,000</u></b>                     |
| <b>FINANCE</b>                  |                           | <b><u>1,717,525</u></b>       | <b><u>1,148,198</u></b>       | <b><u>1,340,372</u></b>                    | <b><u>2,254,462</u></b>       | <b><u>2,321,986</u></b>                  |

## GENERAL GOVERNMENT

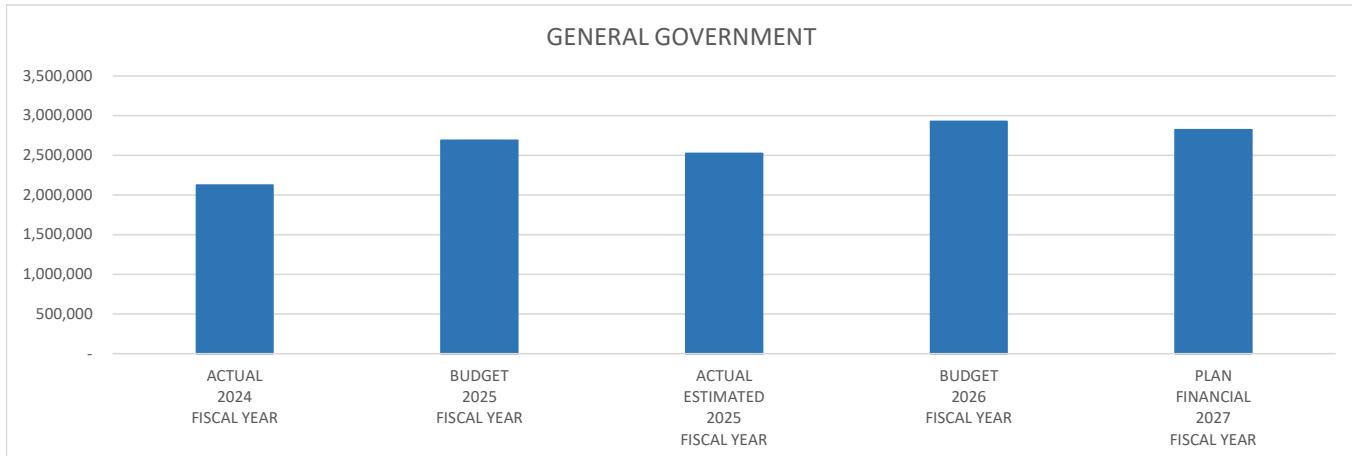
### PURPOSE:

The General Government program assembles all general purpose expenditure requirements that are not chargeable to specific departments. These expenditures do not include any personnel costs except for unemployment benefits, but they do include maintenance for City Hall, fueling and maintenance of pool vehicles, expenditures relating to conducting City's business by City Council members and other general expenses for the operation of City Hall including printing and postage.

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | -                             | -                             | -                                          | -                             | -                                        |
| EMPLOYEE BENEFITS                         | 1,577                         | 7,000                         | 17,157                                     | 48,984                        | 48,984                                   |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>1,577</b>                  | <b>7,000</b>                  | <b>17,157</b>                              | <b>48,984</b>                 | <b>48,984</b>                            |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 444,028                       | 651,875                       | 589,218                                    | 670,000                       | 620,000                                  |
| PROPERTY SERVICES                         | 446,697                       | 570,000                       | 464,416                                    | 535,250                       | 545,350                                  |
| OTHER SERVICES                            | 1,202,372                     | 1,433,500                     | 1,421,408                                  | 1,637,000                     | 1,571,000                                |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>2,093,097</b>              | <b>2,655,375</b>              | <b>2,475,042</b>                           | <b>2,842,250</b>              | <b>2,736,350</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>30,651</b>                 | <b>30,900</b>                 | <b>34,462</b>                              | <b>37,900</b>                 | <b>37,900</b>                            |
| <b>TOTAL</b>                              | <b>2,125,324</b>              | <b>2,693,275</b>              | <b>2,526,661</b>                           | <b>2,929,134</b>              | <b>2,823,234</b>                         |

### GENERAL GOVERNMENT



**CITY OF BROKEN ARROW  
GENERAL FUND  
GENERAL GOVERNMENT**

| ACCOUNT NUMBER                  | DESCRIPTION                | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|----------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                            |                               |                               |                                            |                               |                                          |
| 1101700-510040                  | COUNCIL SALARY             | -                             | -                             | 9,750                                      | 39,000                        | 39,000                                   |
| 1101700-520210                  | SOCIAL SECURITY            | -                             | -                             | 745                                        | 2,984                         | 2,984                                    |
| 1101700-520250                  | UNEMPLOYMENT COMP          | -                             | 5,000                         | 5,000                                      | 5,000                         | 5,000                                    |
| 1101700-520280                  | PCORI FEE                  | 1,577                         | 2,000                         | 1,662                                      | 2,000                         | 2,000                                    |
| EMPLOYEE BENEFITS               |                            | <u>1,577</u>                  | <u>7,000</u>                  | <u>17,157</u>                              | <u>48,984</u>                 | <u>48,984</u>                            |
| <b>PERSONNEL SERVICES</b>       |                            | <b>1,577</b>                  | <b>7,000</b>                  | <b>17,157</b>                              | <b>48,984</b>                 | <b>48,984</b>                            |
| 1101700-530080                  | LEGAL EXPENSES - LABOR     | 47,326                        | 100,000                       | 185,000                                    | 75,000                        | 75,000                                   |
| 1101700-530090                  | LEGAL EXPENSE - LITIGATION | -                             | 10,000                        | -                                          | 10,000                        | 10,000                                   |
| 1101700-530110                  | REG. FEES & CERTIFICATION  | 29,549                        | 25,000                        | 29,218                                     | 35,000                        | 35,000                                   |
| 1101700-530830                  | ELECTIONS                  | -                             | 91,875                        | -                                          | 95,000                        | 95,000                                   |
| 1101700-530850                  | MEMBERSHIP DUES            | 155,773                       | 125,000                       | 125,000                                    | 130,000                       | 130,000                                  |
| 1101700-530870                  | PROFESSIONAL SERVICES      | 211,380                       | 300,000                       | 250,000                                    | 325,000                       | 275,000                                  |
| PROF & TECH SERVICES            |                            | <u>444,028</u>                | <u>651,875</u>                | <u>589,218</u>                             | <u>670,000</u>                | <u>620,000</u>                           |
| <b>PROPERTY SERVICES</b>        |                            | <b>446,697</b>                | <b>570,000</b>                | <b>464,416</b>                             | <b>535,250</b>                | <b>545,350</b>                           |
| 1101700-550030                  | TRAVEL & EXPENSES          | 68,360                        | 70,000                        | 75,000                                     | 85,000                        | 85,000                                   |
| 1101700-550050                  | LEGAL PUBLICATIONS         | 11,562                        | 10,000                        | 6,500                                      | 15,000                        | 10,000                                   |
| 1101700-550060                  | VEHICLE REPAIR TORT        | 22,347                        | 50,000                        | 25,000                                     | 50,000                        | 50,000                                   |
| 1101700-550090                  | MISCELLANEOUS TORT CLAIMS  | 35,490                        | 50,000                        | 65,000                                     | 65,000                        | 65,000                                   |
| 1101700-550100                  | SERVICE CONTRACTS          | 45,280                        | 25,000                        | 46,000                                     | 50,000                        | 50,000                                   |
| 1101700-550110                  | WORKERS COMP               | 577,500                       | 707,500                       | 707,500                                    | 741,000                       | 750,000                                  |
| 1101700-550220                  | TELEPHONE                  | 16,244                        | 24,000                        | 14,400                                     | 20,000                        | 20,000                                   |
| 1101700-550240                  | UTILITIES (ONG)            | 7,631                         | 10,000                        | 9,005                                      | 10,000                        | 10,000                                   |
| 1101700-550250                  | UTILITIES (PSO)            | 45,351                        | 50,000                        | 48,400                                     | 50,000                        | 50,000                                   |
| 1101700-550360                  | PRINTING SERVICES          | 8,660                         | 20,000                        | 7,500                                      | 100,000                       | 20,000                                   |
| 1101700-550390                  | POSTAGE                    | 48,199                        | 50,000                        | 49,000                                     | 54,000                        | 54,000                                   |
| 1101700-550540                  | OUTSIDE DATA SERVICES      | 20,001                        | 22,000                        | 22,000                                     | 22,000                        | 22,000                                   |
| 1101700-550760                  | INSURANCE-GENERAL          | 239,803                       | 275,000                       | 278,103                                    | 300,000                       | 310,000                                  |
| 1101700-550860                  | MISCELLANEOUS              | 32,191                        | 30,000                        | 28,000                                     | 30,000                        | 30,000                                   |
| 1101700-550890                  | EMPLOYEE/CITIZEN ACTIVITY  | 23,755                        | 40,000                        | 40,000                                     | 45,000                        | 45,000                                   |
| OTHER CHARGES                   |                            | <u>1,202,372</u>              | <u>1,433,500</u>              | <u>1,421,408</u>                           | <u>1,637,000</u>              | <u>1,571,000</u>                         |
| <b>MATERIALS &amp; SUPPLIES</b> |                            | <b>30,651</b>                 | <b>30,900</b>                 | <b>34,462</b>                              | <b>37,900</b>                 | <b>37,900</b>                            |
| <b>GENERAL GOVERNMENT</b>       |                            | <b>2,125,324</b>              | <b>2,693,275</b>              | <b>2,526,661</b>                           | <b>2,929,134</b>              | <b>2,823,234</b>                         |

## CITY/COURT CLERK

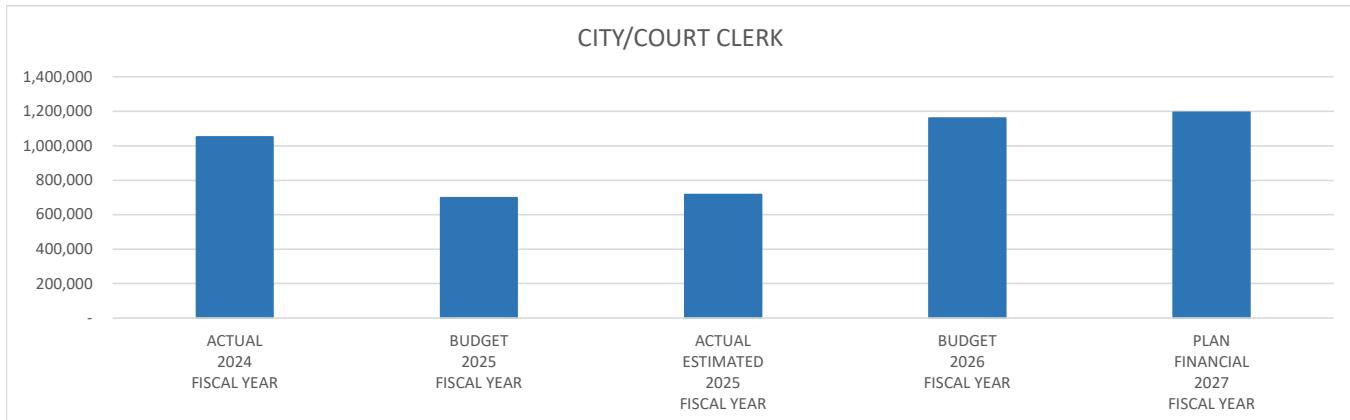
### PURPOSE:

Perform the statutory duties of the City Clerk. Municipal Court provides assistance to law enforcement officials and the public in the administration of justice and providing certain statutory functions including assisting the municipal judges in recording court proceedings, preparing writs and other processing of court records. The court clerks additionally collect payment of all fines or judgments rendered.

|                 | FY2024 | FY2025 | FY2026 |
|-----------------|--------|--------|--------|
| Total Full Time | 9      | 9      | 9      |
| Total Part Time | 2      | 2      | 2      |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 599,313                       | 291,713                       | 311,756                                    | 607,563                       | 617,373                                  |
| EMPLOYEE BENEFITS                         | 236,228                       | 119,828                       | 115,097                                    | 231,117                       | 247,198                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>835,541</b>                | <b>411,541</b>                | <b>426,853</b>                             | <b>838,680</b>                | <b>864,571</b>                           |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 6,783                         | 14,500                        | 13,500                                     | 16,000                        | 16,000                                   |
| PROPERTY SERVICES                         | 174,072                       | 202,100                       | 187,869                                    | 197,000                       | 200,000                                  |
| OTHER SERVICES                            | 27,372                        | 50,292                        | 67,792                                     | 89,300                        | 94,300                                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>208,226</b>                | <b>266,892</b>                | <b>269,161</b>                             | <b>302,300</b>                | <b>310,300</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>8,894</b>                  | <b>20,300</b>                 | <b>20,300</b>                              | <b>19,300</b>                 | <b>19,300</b>                            |
| <b>TOTAL</b>                              | <b>1,052,661</b>              | <b>698,733</b>                | <b>716,314</b>                             | <b>1,160,280</b>              | <b>1,194,171</b>                         |



**CITY OF BROKEN ARROW  
GENERAL FUND  
CITY/COURT CLERK**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1101800-510040                  | REGULAR                   | 574,255                       | 278,963                       | 295,766                                    | 585,343                       | 594,123                                  |
| 1101800-510050                  | VARIABLE PAY PROGRAM      | -                             | 750                           | 750                                        | 750                           | 750                                      |
| 1101800-510080                  | PART TIME & TEMPORARY     | 15,299                        | 8,250                         | 8,740                                      | 14,470                        | 15,500                                   |
| 1101800-510110                  | OVERTIME                  | 8,857                         | 3,750                         | 6,500                                      | 7,000                         | 7,000                                    |
| 1101800-510190                  | INJURY                    | 901                           | -                             | -                                          | -                             | -                                        |
| <b>Salaries and Wages</b>       |                           | <b>599,313</b>                | <b>291,713</b>                | <b>311,756</b>                             | <b>607,563</b>                | <b>617,373</b>                           |
| 1101800-520100                  | LONGEVITY                 | 7,700                         | 3,850                         | 3,950                                      | 6,400                         | 6,600                                    |
| 1101800-520120                  | EDUCATION/PERFORMANCE     | 2,363                         | 750                           | 350                                        | 750                           | 750                                      |
| 1101800-520210                  | SOCIAL SECURITY           | 44,780                        | 22,316                        | 23,849                                     | 44,795                        | 47,229                                   |
| 1101800-520220                  | RETIREMENT                | 54,680                        | 29,171                        | 31,176                                     | 54,507                        | 61,737                                   |
| 1101800-520260                  | INSURANCE                 | 124,785                       | 62,781                        | 54,675                                     | 122,744                       | 128,882                                  |
| 1101800-520410                  | CELL PHONE ALLOWANCE      | 1,920                         | 960                           | 1,098                                      | 1,920                         | 2,000                                    |
| <b>Employee Benefits</b>        |                           | <b>236,228</b>                | <b>119,828</b>                | <b>115,097</b>                             | <b>231,117</b>                | <b>247,198</b>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>835,541</b>                | <b>411,541</b>                | <b>426,853</b>                             | <b>838,680</b>                | <b>864,571</b>                           |
| 1101800-530110                  | REG. FEES & CERTIFICATION | 5,663                         | 12,000                        | 11,000                                     | 13,500                        | 13,500                                   |
| 1101800-530850                  | MEMBERSHIP DUES           | 664                           | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 1101800-530870                  | PROFESSIONAL SERVICES     | 456                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>6,783</b>                  | <b>14,500</b>                 | <b>13,500</b>                              | <b>16,000</b>                 | <b>16,000</b>                            |
| 1101800-540070                  | BUILDING MAINTENANCE      | 125                           | 6,000                         | 5,000                                      | 5,000                         | 5,000                                    |
| 1101800-540200                  | VEHICLE REPAIR PARTS      | (254)                         | -                             | 2,500                                      | 500                           | 500                                      |
| 1101800-540280                  | MISC CONTRACT SERVICES    | 26,976                        | 23,500                        | 5,000                                      | -                             | -                                        |
| 1101800-540330                  | OTHER RENTAL              | 7,193                         | 10,600                        | 13,369                                     | 10,000                        | 10,000                                   |
| 1101800-540550                  | MAINTENANCE SERVICES      | 140,032                       | 162,000                       | 162,000                                    | 181,500                       | 184,500                                  |
| <b>PROPERTY SERVICES</b>        |                           | <b>174,072</b>                | <b>202,100</b>                | <b>187,869</b>                             | <b>197,000</b>                | <b>200,000</b>                           |
| 1101800-550030                  | TRAVEL & EXPENSES         | 9,478                         | 12,000                        | 12,000                                     | 15,000                        | 15,000                                   |
| 1101800-550280                  | CONTRACT SERVICES         | -                             | 12,000                        | 17,000                                     | 28,400                        | 28,400                                   |
| 1101800-550360                  | PRINTING SERVICES         | 593                           | 500                           | 500                                        | 500                           | 500                                      |
| 1101800-550540                  | OUTSIDE DATA SERVICES     | 784                           | 792                           | 792                                        | 400                           | 400                                      |
| 1101800-550550                  | CREDIT CARD CHARGES       | 16,518                        | 25,000                        | 37,500                                     | 45,000                        | 50,000                                   |
| <b>OTHER SERVICES</b>           |                           | <b>27,372</b>                 | <b>50,292</b>                 | <b>67,792</b>                              | <b>89,300</b>                 | <b>94,300</b>                            |
| 1101800-560030                  | OFFICE SUPPLIES           | 4,419                         | 5,500                         | 5,500                                      | 5,500                         | 5,500                                    |
| 1101800-560200                  | VEHICLE REPAIR PARTS      | 586                           | 500                           | 500                                        | 500                           | 500                                      |
| 1101800-560210                  | FUEL & LUBRICANTS         | 57                            | 600                           | 600                                        | 600                           | 600                                      |
| 1101800-560230                  | MATERIAL & SUPPLIES       | 2,646                         | 7,500                         | 7,500                                      | 7,000                         | 7,000                                    |
| 1101800-560240                  | OTHER EQUIPMENT           | 1,062                         | 5,500                         | 5,500                                      | 5,000                         | 5,000                                    |
| 1101800-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 124                           | 700                           | 700                                        | 700                           | 700                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>8,894</b>                  | <b>20,300</b>                 | <b>20,300</b>                              | <b>19,300</b>                 | <b>19,300</b>                            |
| <b>CITY CLERK/COURT CLERK</b>   |                           | <b>1,052,661</b>              | <b>698,733</b>                | <b>716,314</b>                             | <b>1,160,280</b>              | <b>1,194,171</b>                         |

## STREET/STORMWATER DEPARTMENT

### DIVISIONS:

Street Repair and Construction  
Traffic

Signal Maintenance

### PURPOSE:

To maintain and repair all aspects of the street system, including snow removal, pavement and rights-of-way maintenance, street cleaning and reconstruction of streets as necessary while striving to minimize disruption of access by the citizens and business community of the City.

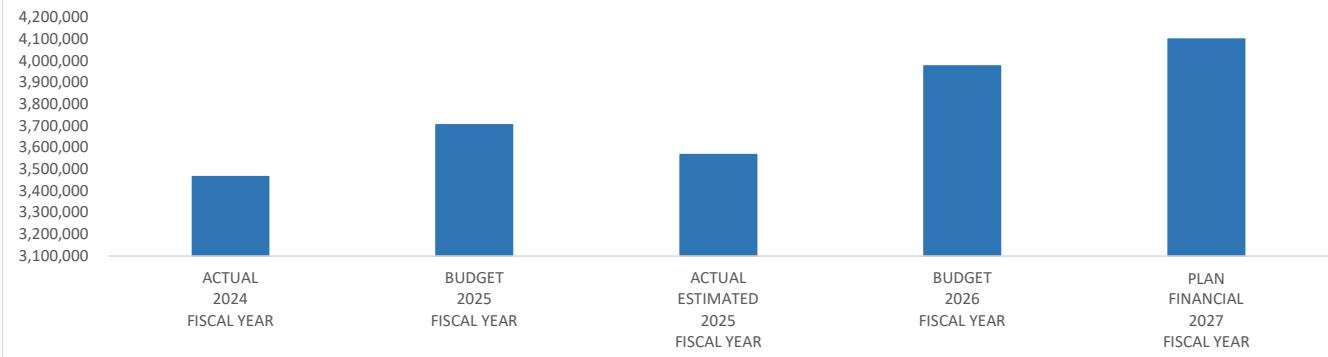
To maintain and repair all city traffic signals and school signals, to provide electrical system repair and maintenance for lift stations, treatment plants and all other city buildings. To construct new traffic signals as required.

|                 | FY2024 | FY2025 | FY2026 |
|-----------------|--------|--------|--------|
| Total Full Time | 34     | 34     | 34     |
| Total Part Time | 1      | 1      | 1      |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 1,691,039                     | 1,924,766                     | 1,894,369                                  | 1,851,685                     | 1,878,352                                |
| EMPLOYEE BENEFITS                         | 738,101                       | 669,506                       | 700,122                                    | 840,805                       | 902,862                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>2,429,140</b>              | <b>2,594,272</b>              | <b>2,594,491</b>                           | <b>2,692,490</b>              | <b>2,781,213</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 6,997                         | 18,000                        | 18,000                                     | 70,000                        | 70,000                                   |
| PROPERTY SERVICES                         | 256,674                       | 183,500                       | 230,800                                    | 231,700                       | 248,550                                  |
| OTHER SERVICES                            | 43,741                        | 64,350                        | 49,950                                     | 52,050                        | 54,150                                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>307,413</b>                | <b>265,850</b>                | <b>298,750</b>                             | <b>353,750</b>                | <b>372,700</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>729,256</b>                | <b>843,300</b>                | <b>673,350</b>                             | <b>928,600</b>                | <b>945,500</b>                           |
| <b>TOTAL</b>                              | <b>3,465,809</b>              | <b>3,703,422</b>              | <b>3,566,591</b>                           | <b>3,974,840</b>              | <b>4,099,413</b>                         |

### STREET/STORMWATER DEPARTMENT



**CITY OF BROKEN ARROW  
GENERAL FUND  
STREET/STORMWATER DEPARTMENT**  
**Streets**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1105300-510040                  | REGULAR                   | 1,322,628                     | 1,442,615                     | 1,443,982                                  | 1,105,892                     | 1,122,480                                |
| 1105300-510050                  | VARIABLE PAY PROGRAM      | -                             | 10,000                        | 8,500                                      | 7,000                         | 8,500                                    |
| 1105300-510080                  | PART TIME & TEMPORARY     | 6,940                         | 8,300                         | -                                          | 7,200                         | 5,000                                    |
| 1105300-510110                  | OVERTIME                  | 47,129                        | 90,000                        | 90,000                                     | 70,000                        | 70,000                                   |
| 1105300-510190                  | INJURY PAY                | 53                            | -                             | 18,000                                     | -                             | -                                        |
| SALARIES AND WAGES              |                           | <u>1,376,751</u>              | <u>1,550,915</u>              | <u>1,560,482</u>                           | <u>1,190,092</u>              | <u>1,205,980</u>                         |
| 1105300-520100                  | LONGEVITY                 | 24,875                        | 13,000                        | 11,450                                     | 11,000                        | 20,200                                   |
| 1105300-520120                  | EDUCATION/PERFORMANCE     | 1,200                         | 600                           | 600                                        | 1,500                         | 1,200                                    |
| 1105300-520210                  | SOCIAL SECURITY           | 103,029                       | 118,644                       | 119,377                                    | 79,218                        | 93,803                                   |
| 1105300-520220                  | RETIREMENT                | 138,624                       | 155,092                       | 156,048                                    | 110,983                       | 120,598                                  |
| 1105300-520260                  | INSURANCE                 | 338,680                       | 220,927                       | 250,250                                    | 321,011                       | 337,061                                  |
| 1105300-520410                  | CELL PHONE ALLOWANCE      | 2,680                         | 1,440                         | 2,357                                      | 1,920                         | 2,900                                    |
| EMPLOYEE BENEFITS               |                           | <u>609,087</u>                | <u>509,703</u>                | <u>540,082</u>                             | <u>525,632</u>                | <u>575,762</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>1,985,838</u></b>       | <b><u>2,060,618</u></b>       | <b><u>2,100,564</u></b>                    | <b><u>1,715,724</u></b>       | <b><u>1,781,742</u></b>                  |
| 1105300-530110                  | REG. FEES & CERTIFICATION | 1,900                         | 13,000                        | 10,000                                     | 10,000                        | 10,000                                   |
| 1105300-530850                  | MEMBERSHIP DUES           | 1,990                         | 3,500                         | 3,500                                      | 3,500                         | 3,500                                    |
| 1105300-530870                  | PROFESSIONAL SERVICES     | -                             | -                             | -                                          | 50,000                        | 50,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>3,890</u></b>           | <b><u>16,500</u></b>          | <b><u>13,500</u></b>                       | <b><u>63,500</u></b>          | <b><u>63,500</u></b>                     |
| 1105300-540070                  | BUILDING MAINTENANCE      | 45,886                        | 35,000                        | 45,000                                     | 45,000                        | 55,000                                   |
| 1105300-540200                  | VEHICLE REPAIR            | 107,482                       | 75,000                        | 110,000                                    | 75,000                        | 75,000                                   |
| 1105300-540280                  | MISC CONTRACT SERVICES    | 41,259                        | -                             | -                                          | -                             | -                                        |
| 1105300-540290                  | OTHER EQUIPMENT REPAIR    | 302                           | 700                           | 700                                        | 700                           | 800                                      |
| 1105300-540310                  | UNIFORM RENTAL/SERVICES   | 5,334                         | 8,500                         | 7,500                                      | 7,500                         | 8,750                                    |
| 1105300-540320                  | EQUIPMENT RENTAL          | -                             | 2,000                         | 2,000                                      | 5,000                         | 6,000                                    |
| 1105300-540330                  | OTHER RENTAL              | 2,709                         | 1,500                         | 2,300                                      | 2,500                         | 2,500                                    |
| 1105300-540550                  | MAINTENANCE SERVICES      | 12,624                        | 26,500                        | 26,500                                     | 21,500                        | 25,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>215,596</u></b>         | <b><u>149,200</u></b>         | <b><u>194,000</u></b>                      | <b><u>157,200</u></b>         | <b><u>173,050</u></b>                    |
| 1105300-550030                  | TRAVEL & EXPENSES         | 14,849                        | 15,000                        | 15,000                                     | 11,500                        | 12,500                                   |
| 1105300-550220                  | TELEPHONE                 | 890                           | 1,000                         | 1,000                                      | 750                           | 850                                      |
| 1105300-550240                  | UTILITIES (ONG)           | 419                           | 1,000                         | 1,000                                      | 1,000                         | 1,250                                    |
| 1105300-550250                  | UTILITIES (PSO)           | -                             | -                             | -                                          | -                             | -                                        |
| 1105300-550360                  | PRINTING SERVICES         | 20                            | -                             | 400                                        | 300                           | 300                                      |
| 1105300-550370                  | TEMPORARY SERVICES        | -                             | -                             | -                                          | -                             | -                                        |
| 1105300-550540                  | OUTSIDE DATA SERVICES     | 6,827                         | 11,000                        | 11,000                                     | 9,000                         | 9,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b><u>23,004</u></b>          | <b><u>28,000</u></b>          | <b><u>28,400</u></b>                       | <b><u>22,550</u></b>          | <b><u>23,900</u></b>                     |
| 1105300-560030                  | OFFICE SUPPLIES           | 1,978                         | 2,500                         | 2,500                                      | 3,500                         | 3,500                                    |
| 1105300-560100                  | UNIFORMS                  | 11,400                        | 13,000                        | 13,000                                     | 10,500                        | 12,500                                   |
| 1105300-560180                  | BLDG MATERIALS & SUPPLIES | 6,638                         | 4,000                         | 4,000                                      | 4,000                         | 4,000                                    |
| 1105300-560190                  | TIRES & TUBES             | 27,712                        | 25,000                        | 25,000                                     | 27,500                        | 29,000                                   |
| 1105300-560200                  | VEHICLE REPAIR PARTS      | 156,235                       | 120,000                       | 120,000                                    | 130,000                       | 135,000                                  |
| 1105300-560210                  | FUEL & LUBRICANTS         | 190,496                       | 170,000                       | 156,000                                    | 160,000                       | 160,000                                  |
| 1105300-560230                  | MATERIAL & SUPPLIES       | 48,686                        | 30,000                        | 42,000                                     | 52,000                        | 55,000                                   |
| 1105300-560240                  | OTHER EQUIPMENT           | 9,326                         | 15,000                        | 24,000                                     | 13,500                        | 13,500                                   |
| 1105300-560270                  | CONCRETE & AGGREGATE      | 1,235                         | 1,200                         | 1,200                                      | -                             | -                                        |
| 1105300-560280                  | BOOKS, MAGS, & SUBSCRIPT. | -                             | -                             | -                                          | 300                           | 300                                      |
| 1105300-560300                  | JANITORIAL SUPPLIES       | -                             | 3,000                         | 3,000                                      | 3,000                         | 3,500                                    |
| 1105300-560310                  | OTHER EQUIP PARTS/MAINT   | 312                           | -                             | -                                          | -                             | -                                        |
| 1105300-560360                  | STREET SIGN/MARKING       | 111,349                       | 115,000                       | 75,000                                     | -                             | -                                        |
| 1105300-560800                  | ASPHALT & AGGREGATE       | 133,832                       | 300,000                       | 150,000                                    | 300,000                       | 300,000                                  |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b><u>699,199</u></b>         | <b><u>798,700</u></b>         | <b><u>615,700</u></b>                      | <b><u>704,300</u></b>         | <b><u>716,300</u></b>                    |
| <b>STREET</b>                   |                           | <b><u>2,927,527</u></b>       | <b><u>3,053,018</u></b>       | <b><u>2,952,164</u></b>                    | <b><u>2,663,274</u></b>       | <b><u>2,758,492</u></b>                  |

**CITY OF BROKEN ARROW  
GENERAL FUND  
STREET/STORMWATER DEPARTMENT  
Signal Maintenance**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1105310-510040                  | REGULAR                   | 307,552                       | 361,451                       | 321,287                                    | 383,066                       | 388,812                                  |
| 1105310-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,400                         | 2,400                                      | 2,400                         | 2,400                                    |
| 1105310-510110                  | OVERTIME                  | 6,736                         | 10,000                        | 10,000                                     | 12,500                        | 13,500                                   |
| 1105310-510190                  | INJURY PAY                | -                             | -                             | 200                                        | -                             | -                                        |
| SALARIES AND WAGES              |                           | <u>314,288</u>                | <u>373,851</u>                | <u>333,887</u>                             | <u>397,966</u>                | <u>404,712</u>                           |
| 1105310-520100                  | LONGEVITY                 | 2,400                         | 2,700                         | 2,000                                      | 2,200                         | 3,400                                    |
| 1105310-520210                  | SOCIAL SECURITY           | 23,295                        | 28,600                        | 25,542                                     | 29,849                        | 30,960                                   |
| 1105310-520220                  | RETIREMENT                | 31,751                        | 37,385                        | 33,389                                     | 41,246                        | 40,471                                   |
| 1105310-520260                  | INSURANCE                 | 70,608                        | 89,198                        | 98,149                                     | 125,113                       | 131,368                                  |
| 1105310-520410                  | CELL PHONE ALLOWANCE      | 960                           | 1,920                         | 960                                        | 1,920                         | 2,000                                    |
| EMPLOYEE BENEFITS               |                           | <u>129,014</u>                | <u>159,803</u>                | <u>160,040</u>                             | <u>200,327</u>                | <u>208,200</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>443,302</u></b>         | <b><u>533,654</u></b>         | <b><u>493,927</u></b>                      | <b><u>598,293</u></b>         | <b><u>612,912</u></b>                    |
| 1105310-530110                  | REG. FEES & CERTIFICATION | 2,608                         | 1,000                         | 4,000                                      | 3,000                         | 3,000                                    |
| 1105310-530350                  | MAINT OF TRAFFIC SIGNALS  | 500                           | 500                           | 500                                        | 500                           | 500                                      |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>3,108</u></b>           | <b><u>1,500</u></b>           | <b><u>4,500</u></b>                        | <b><u>3,500</u></b>           | <b><u>3,500</u></b>                      |
| 1105310-540200                  | VEHICLE REPAIR            | 26,025                        | 16,000                        | 16,000                                     | 17,500                        | 17,500                                   |
| 1105310-540280                  | MISC CONTRACT SERVICES    | -                             | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 1105310-540310                  | UNIFORM RENTAL/SERVICES   | 7,118                         | 8,000                         | 8,000                                      | 8,000                         | 8,000                                    |
| 1105310-540320                  | EQUIPMENT RENTAL          | -                             | 300                           | 300                                        | -                             | -                                        |
| 1105310-540500                  | RADIO MAINTENANCE         | -                             | -                             | -                                          | -                             | -                                        |
| 1105310-540550                  | MAINTENANCE SERVICES      | 7,936                         | 9,000                         | 11,500                                     | 11,000                        | 12,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>41,079</u></b>          | <b><u>34,300</u></b>          | <b><u>36,800</u></b>                       | <b><u>37,500</u></b>          | <b><u>38,500</u></b>                     |
| 1105310-550030                  | TRAVEL & EXPENSES         | 339                           | 300                           | 300                                        | 1,500                         | 1,750                                    |
| 1105310-550220                  | TELEPHONE                 | 224                           | 250                           | 250                                        | 250                           | 250                                      |
| 1105310-550250                  | UTILITIES (PSO)           | 5,338                         | 3,800                         | 5,000                                      | 7,000                         | 7,500                                    |
| 1105310-550540                  | OUTSIDE DATA SERVICES     | 14,836                        | 32,000                        | 16,000                                     | 15,000                        | 15,000                                   |
| <b>OTHER SERVICES</b>           |                           | <b><u>20,737</u></b>          | <b><u>36,350</u></b>          | <b><u>21,550</u></b>                       | <b><u>23,750</u></b>          | <b><u>24,500</u></b>                     |
| 1105310-560100                  | UNIFORMS                  | 2,595                         | 2,600                         | 2,600                                      | 2,600                         | 2,600                                    |
| 1105310-560190                  | TIRES & TUBES             | 1,286                         | 3,000                         | 3,000                                      | 5,000                         | 5,000                                    |
| 1105310-560200                  | VEHICLE REPAIR PARTS      | 5,764                         | 4,000                         | 4,000                                      | 6,000                         | 6,500                                    |
| 1105310-560210                  | FUEL & LUBRICANTS         | 10,151                        | 5,000                         | 15,000                                     | 15,000                        | 16,000                                   |
| 1105310-560230                  | MATERIAL & SUPPLIES       | 4,562                         | 3,000                         | 3,000                                      | 4,500                         | 4,700                                    |
| 1105310-560240                  | OTHER EQUIPMENT           | 562                           | 1,000                         | 1,000                                      | 1,200                         | 1,400                                    |
| 1105310-560310                  | OTHER EQUIP PARTS/MAINT   | 3,167                         | 20,000                        | 20,000                                     | 18,000                        | 20,000                                   |
| 1105310-560350                  | TRAFFIC SIGNAL SUPPLIES   | 1,970                         | 6,000                         | 9,050                                      | 6,500                         | 7,500                                    |
| 1105310-560500                  | RADIO MAINTENANCE         | -                             | -                             | -                                          | -                             | -                                        |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b><u>30,057</u></b>          | <b><u>44,600</u></b>          | <b><u>57,650</u></b>                       | <b><u>58,800</u></b>          | <b><u>63,700</u></b>                     |
| <b>SIGNAL MAINTENANCE</b>       |                           | <b><u>538,282</u></b>         | <b><u>650,404</u></b>         | <b><u>614,427</u></b>                      | <b><u>721,843</u></b>         | <b><u>743,112</u></b>                    |

**CITY OF BROKEN ARROW  
GENERAL FUND  
STREET/STORMWATER DEPARTMENT  
Traffic**

| ACCOUNT NUMBER                  | DESCRIPTION                  | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                              |                               |                               |                                            |                               |                                          |
| 1105315-510040                  | REGULAR                      |                               |                               |                                            | 252,128                       | 255,910                                  |
| 1105315-510050                  | VARIABLE PAY PROGRAM         |                               |                               |                                            | 1,500                         | 1,750                                    |
| 1105315-510110                  | OVERTIME                     |                               |                               |                                            | 10,000                        | 10,000                                   |
| 1105315-510190                  | INJURY PAY                   | -                             | -                             | -                                          | -                             | -                                        |
| SALARIES AND WAGES              |                              | -                             | -                             | -                                          | 263,628                       | 267,660                                  |
| 1105315-520100                  | LONGEVITY                    |                               |                               |                                            | 5,300                         | 5,500                                    |
| 1105315-520210                  | SOCIAL SECURITY              |                               |                               |                                            | 20,168                        | 20,476                                   |
| 1105315-520220                  | RETIREMENT                   |                               |                               |                                            | 26,363                        | 26,766                                   |
| 1105315-520260                  | INSURANCE                    |                               |                               |                                            | 62,055                        | 65,158                                   |
| 1105315-520410                  | CELL PHONE ALLOWANCE         |                               |                               |                                            | 960                           | 1,000                                    |
| EMPLOYEE BENEFITS               |                              | -                             | -                             | -                                          | 114,845                       | 118,900                                  |
| <b>TOTAL PERSONNEL SERVICES</b> |                              | -                             | -                             | -                                          | <b>378,473</b>                | <b>386,560</b>                           |
| 1105315-530110                  | REG. FEES & CERTIFICATION    |                               |                               |                                            | 3,000                         | 3,000                                    |
| 1105315-530350                  | MAINT OF TRAFFIC SIGNALS     |                               |                               |                                            | -                             | -                                        |
| <b>PROF &amp; TECH SERVICES</b> |                              | -                             | -                             | -                                          | <b>3,000</b>                  | <b>3,000</b>                             |
| 1105315-540070                  | BUILDING MAINTENANCE         |                               |                               |                                            | 15,000                        | 15,000                                   |
| 1105315-540200                  | VEHICLE REPAIR               |                               |                               |                                            | 15,000                        | 15,000                                   |
| 1105315-540280                  | MISC CONTRACT SERVICES       |                               |                               |                                            | -                             | -                                        |
| 1105315-540310                  | UNIFORM RENTAL/SERVICES      |                               |                               |                                            | 1,000                         | 1,000                                    |
| 1105315-540320                  | EQUIPMENT RENTAL             |                               |                               |                                            | 1,000                         | 1,000                                    |
| 1105315-540500                  | RADIO MAINTENANCE            |                               |                               |                                            | -                             | -                                        |
| 1105315-540550                  | MAINTENANCE SERVICES         |                               |                               |                                            | 5,000                         | 5,000                                    |
| <b>PROPERTY SERVICES</b>        |                              | -                             | -                             | -                                          | <b>37,000</b>                 | <b>37,000</b>                            |
| 1105315-550030                  | TRAVEL & EXPENSES            |                               |                               |                                            | 3,500                         | 3,500                                    |
| 1105315-550220                  | TELEPHONE                    |                               |                               |                                            | 250                           | 250                                      |
| 1105315-550250                  | UTILITIES (PSO)              |                               |                               |                                            | -                             | -                                        |
| 1105315-550540                  | OUTSIDE DATA SERVICES        |                               |                               |                                            | 2,000                         | 2,000                                    |
| <b>OTHER SERVICES</b>           |                              | -                             | -                             | -                                          | <b>5,750</b>                  | <b>5,750</b>                             |
| 1105315-560100                  | UNIFORMS                     |                               |                               |                                            | 2,500                         | 2,500                                    |
| 1105315-560190                  | TIRES & TUBES                |                               |                               |                                            | 3,500                         | 3,500                                    |
| 1105315-560200                  | VEHICLE REPAIR PARTS         |                               |                               |                                            | 15,000                        | 15,000                                   |
| 1105315-560210                  | FUEL & LUBRICANTS            |                               |                               |                                            | 20,000                        | 20,000                                   |
| 1105315-560230                  | MATERIAL & SUPPLIES          |                               |                               |                                            | 8,000                         | 8,000                                    |
| 1105315-560240                  | OTHER EQUIPMENT              |                               |                               |                                            | 1,500                         | 1,500                                    |
| 1105315-560310                  | OTHER EQUIP PARTS/MAINT      |                               |                               |                                            | -                             | -                                        |
| 1105315-560350                  | TRAFFIC SIGNAL SUPPLIES      |                               |                               |                                            | -                             | -                                        |
| 1105315-560360                  | STREET SIGN MARKING SUPPLIES |                               |                               |                                            | 115,000                       | 115,000                                  |
| 1105315-560500                  | RADIO MAINTENANCE            | -                             | -                             | -                                          | <b>165,500</b>                | <b>165,500</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b> |                              | -                             | -                             | -                                          | <b>165,500</b>                | <b>165,500</b>                           |
| <b>TRAFFIC</b>                  |                              | -                             | -                             | -                                          | <b>589,723</b>                | <b>597,810</b>                           |
| <b>STREET/STORMWATER</b>        |                              | <b>3,465,809</b>              | <b>3,703,422</b>              | <b>3,566,591</b>                           | <b>3,974,840</b>              | <b>4,099,413</b>                         |

## PARKS

### DIVISIONS:

Parks  
Main Place  
Historical Museum

Recreation  
Forestry/Horticulture  
Cemetery

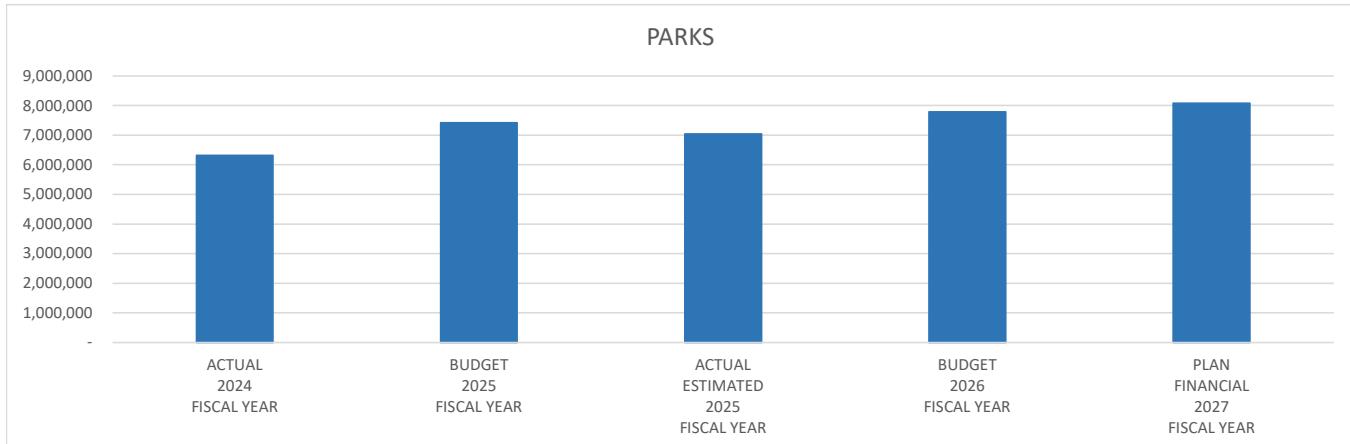
### PURPOSE:

To provide park and recreation services and facilities viewed by the citizens as highly valued investments in their daily lives, improve the quality of life by providing the citizens of Broken Arrow with the level of satisfaction they desire through meeting their recreational, educational and cultural needs and desires including maintenance and enhancement of the City's urban forest. Maintaining the cemetery grounds and provide burial services in a professional, courteous and caring manner.

|                 | FY2024 | FY2025 | FY2026 |
|-----------------|--------|--------|--------|
| Total Full Time | 59     | 59     | 59     |
| Total Part Time | 4      | 4      | 4      |
| Total Seasonal  | 91     | 91     | 91     |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 3,293,032                     | 3,674,430                     | 3,605,213                                  | 3,963,014                     | 4,000,259                                |
| EMPLOYEE BENEFITS                         | 1,337,455                     | 1,718,185                     | 1,409,041                                  | 1,545,029                     | 1,746,061                                |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>4,630,487</b>              | <b>5,392,615</b>              | <b>5,014,254</b>                           | <b>5,508,043</b>              | <b>5,746,320</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 19,862                        | 54,700                        | 41,100                                     | 56,400                        | 57,000                                   |
| PROPERTY SERVICES                         | 405,434                       | 450,500                       | 491,845                                    | 475,600                       | 489,800                                  |
| OTHER SERVICES                            | 686,635                       | 849,200                       | 824,570                                    | 1,002,800                     | 1,021,900                                |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>1,111,931</b>              | <b>1,354,400</b>              | <b>1,357,515</b>                           | <b>1,534,800</b>              | <b>1,568,700</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>579,271</b>                | <b>675,200</b>                | <b>665,550</b>                             | <b>738,550</b>                | <b>767,050</b>                           |
| <b>TOTAL</b>                              | <b>6,321,689</b>              | <b>7,422,215</b>              | <b>7,037,319</b>                           | <b>7,781,393</b>              | <b>8,082,070</b>                         |



**CITY OF BROKEN ARROW**  
**GENERAL FUND**  
**PARKS DEPARTMENT**  
**Park Division**

| ACCOUNT NUMBER                  | DESCRIPTION                    | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|--------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                                |                               |                               |                                            |                               |                                          |
| 1106000-510040                  | REGULAR                        | 1,606,072                     | 1,692,122                     | 1,688,783                                  | 1,888,294                     | 1,916,619                                |
| 1106000-510050                  | VARIABLE PAY PROGRAM           | -                             | 3,700                         | 7,300                                      | 7,300                         | 7,500                                    |
| 1106000-510080                  | PART TIME & TEMPORARY          | 29,296                        | 35,000                        | 26,000                                     | 43,200                        | 35,000                                   |
| 1106000-510110                  | OVERTIME                       | 24,424                        | 30,000                        | 30,000                                     | 33,000                        | 35,000                                   |
| 1106000-510190                  | INJURY PAY                     | 93                            | -                             | 5,000                                      | -                             | -                                        |
| SALARIES AND WAGES              |                                | <u>1,659,884</u>              | <u>1,760,822</u>              | <u>1,757,083</u>                           | <u>1,971,794</u>              | <u>1,994,119</u>                         |
| 1106000-520100                  | LONGEVITY                      | 29,617                        | 32,300                        | 31,400                                     | 27,800                        | 29,200                                   |
| 1106000-520210                  | SOCIAL SECURITY                | 123,935                       | 134,703                       | 134,417                                    | 13,860                        | 152,550                                  |
| 1106000-520220                  | RETIREMENT                     | 166,052                       | 176,082                       | 175,708                                    | 186,302                       | 199,412                                  |
| 1106000-520260                  | INSURANCE                      | 431,499                       | 573,580                       | 443,725                                    | 553,892                       | 581,586                                  |
| 1106000-520410                  | CELL PHONE ALLOWANCE           | 1,920                         | 1,920                         | 1,920                                      | 1,920                         | 2,000                                    |
| EMPLOYEE BENEFITS               |                                | <u>753,022</u>                | <u>918,585</u>                | <u>787,171</u>                             | <u>783,774</u>                | <u>964,748</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                                | <b><u>2,412,907</u></b>       | <b><u>2,679,407</u></b>       | <b><u>2,544,254</u></b>                    | <b><u>2,755,568</u></b>       | <b><u>2,958,867</u></b>                  |
| 1106000-530110                  | REG. FEES & CERTIFICATION      | 1,555                         | 5,100                         | 4,500                                      | 5,100                         | 5,300                                    |
| 1106000-530850                  | MEMBERSHIP DUES                | 7,013                         | 6,200                         | 7,300                                      | 7,500                         | 7,500                                    |
| 1106000-530870                  | PROFESSIONAL SERVICES          | -                             | 12,000                        | 12,000                                     | 12,000                        | 12,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                                | <b><u>8,568</u></b>           | <b><u>23,300</u></b>          | <b><u>23,800</u></b>                       | <b><u>24,600</u></b>          | <b><u>24,800</u></b>                     |
| 1106000-540070                  | BUILDING MAINTENANCE           | 21,717                        | 14,000                        | 27,975                                     | 16,000                        | 16,000                                   |
| 1106000-540160                  | BLDG. MAIN. EMERGENCIES        | -                             | 25,000                        | 12,500                                     | 25,000                        | 25,000                                   |
| 1106000-540200                  | VEHICLE REPAIR                 | 39,428                        | 15,000                        | 21,000                                     | 17,000                        | 17,500                                   |
| 1106000-540280                  | MISC. CONTRACT SERVICES        | 58,029                        | 74,500                        | 76,100                                     | 76,500                        | 78,000                                   |
| 1106000-540310                  | UNIFORM RENTAL/SERVICES        | 6,591                         | 7,300                         | 7,100                                      | 8,000                         | 8,300                                    |
| 1106000-540320                  | EQUIPMENT RENTAL               | 1,656                         | 3,200                         | 2,700                                      | 3,200                         | 3,400                                    |
| 1106000-540330                  | OTHER RENTAL                   | 4,762                         | 5,600                         | 6,350                                      | 6,500                         | 6,800                                    |
| 1106000-540550                  | MAINTENANCE SERVICES           | 14,872                        | 15,600                        | 18,800                                     | 21,500                        | 23,000                                   |
| <b>PROPERTY SERVICES</b>        |                                | <b><u>147,055</u></b>         | <b><u>160,200</u></b>         | <b><u>172,525</u></b>                      | <b><u>173,700</u></b>         | <b><u>178,000</u></b>                    |
| 1106000-550030                  | TRAVEL & EXPENSES              | 209                           | 6,000                         | 1,000                                      | 6,000                         | 6,200                                    |
| 1106000-550220                  | TELEPHONE                      | 4,167                         | 5,500                         | 5,000                                      | 5,500                         | 5,500                                    |
| 1106000-550230                  | OTHER UTILITIES                | 62,173                        | 57,000                        | 62,000                                     | 70,000                        | 72,000                                   |
| 1106000-550240                  | UTILITIES (ONG)                | 1,460                         | 1,900                         | 1,900                                      | 2,100                         | 2,100                                    |
| 1106000-550250                  | UTILITIES (PSO)                | 75,818                        | 87,000                        | 88,700                                     | 116,200                       | 118,000                                  |
| 1106000-550400                  | UTILITIES (PSO) BASEBALL       | 15,016                        | 25,300                        | 19,000                                     | 23,000                        | 26,300                                   |
| 1106000-550410                  | UTILITIES (PSO) SOCCER         | 23,440                        | 22,000                        | 33,000                                     | 35,000                        | 35,000                                   |
| 1106000-550420                  | UTILITIES (PSO) SOFTBALL       | 30,657                        | 41,000                        | 40,300                                     | 42,000                        | 42,000                                   |
| 1106000-550430                  | UTILITIES (PSO) AL GRAHAM      | 7,654                         | 15,000                        | 12,000                                     | 15,000                        | 15,000                                   |
| 1106000-550460                  | UTILITIES (PSO) FOOTBALL       | 11,557                        | 14,700                        | 14,500                                     | 16,500                        | 16,500                                   |
| 1106000-550470                  | UTILITIES (PSO) ADULT SOFTBALL | 40,102                        | 49,300                        | 43,000                                     | 45,000                        | 50,000                                   |
| 1106000-550540                  | OUTSIDE DATA SERVICE           | 11,131                        | 15,000                        | 10,200                                     | 15,000                        | 15,500                                   |
| <b>OTHER SERVICES</b>           |                                | <b><u>283,384</u></b>         | <b><u>339,700</u></b>         | <b><u>330,600</u></b>                      | <b><u>391,300</u></b>         | <b><u>404,100</u></b>                    |
| 1106000-560030                  | OFFICE SUPPLIES                | 10,774                        | 2,000                         | 6,000                                      | 6,000                         | 6,200                                    |
| 1106000-560100                  | UNIFORMS                       | 6,726                         | 10,500                        | 9,500                                      | 10,500                        | 10,800                                   |
| 1106000-560180                  | BLDG MATERIAL & SUPPLIES       | 39,155                        | 33,900                        | 58,900                                     | 58,900                        | 60,000                                   |
| 1106000-560190                  | TIRES & TUBES                  | 11,285                        | 9,100                         | 12,300                                     | 12,500                        | 12,700                                   |
| 1106000-560200                  | VEHICLE REPAIR PARTS           | 52,454                        | 58,500                        | 50,000                                     | 58,500                        | 59,000                                   |
| 1106000-560210                  | FUEL & LUBRICANTS              | 93,316                        | 103,000                       | 95,000                                     | 103,000                       | 104,000                                  |
| 1106000-560230                  | MATERIAL & SUPPLIES            | 22,144                        | 23,000                        | 21,000                                     | 23,000                        | 23,500                                   |
| 1106000-560240                  | OTHER EQUIPMENT                | 8,911                         | 10,000                        | 9,000                                      | 10,000                        | 10,500                                   |
| 1106000-560270                  | CONCRETE & AGGREGATE           | 6,441                         | 10,000                        | 8,000                                      | 10,000                        | 11,000                                   |
| 1106000-560300                  | JANITORIAL SUPPLIES            | 8,500                         | 10,500                        | 10,400                                     | 11,000                        | 11,500                                   |
| 1106000-560310                  | OTHER EQUIP PARTS/MAINT        | 1,115                         | 1,000                         | 1,200                                      | 1,300                         | 1,400                                    |
| 1106000-560330                  | RECREATIONAL SUPPLIES          | 17,659                        | 30,000                        | 28,000                                     | 30,000                        | 32,000                                   |
| 1106000-560340                  | CHEMICAL & LAB SUPPLIES        | 45,146                        | 51,500                        | 51,500                                     | 52,500                        | 53,500                                   |
| 1106000-560500                  | RADIO MAINTENANCE              | 171                           | 500                           | -                                          | 500                           | 500                                      |
| 1106000-560700                  | BEAUTIFICATION                 | 3,215                         | 10,000                        | 7,000                                      | 10,000                        | 10,000                                   |
| <b>MATERIALS &amp; SUPPLIES</b> |                                | <b><u>327,011</u></b>         | <b><u>363,500</u></b>         | <b><u>367,800</u></b>                      | <b><u>397,700</u></b>         | <b><u>406,600</u></b>                    |
| <b>PARKS</b>                    |                                | <b><u>3,178,925</u></b>       | <b><u>3,566,107</u></b>       | <b><u>3,438,979</u></b>                    | <b><u>3,742,868</u></b>       | <b><u>3,972,367</u></b>                  |

**CITY OF BROKEN ARROW**  
**GENERAL FUND**  
**PARKS DEPARTMENT**  
**Main Place Division**

| ACCOUNT NUMBER                  | DESCRIPTION              | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|--------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                          | <u>11,531</u>                 | <u>20,000</u>                 | <u>10,000</u>                              | <u>18,500</u>                 | <u>19,000</u>                            |
| 1106001-540070                  | BUILDING MAINTENANCE     |                               |                               |                                            |                               |                                          |
| <b>PROPERTY SERVICES</b>        |                          | <b><u>11,531</u></b>          | <b><u>20,000</u></b>          | <b><u>10,000</u></b>                       | <b><u>18,500</u></b>          | <b><u>19,000</u></b>                     |
| 1106001-550220                  | TELEPHONE                | 1,816                         | 3,000                         | 1,500                                      | 3,000                         | 3,000                                    |
| 1106001-550230                  | OTHER UTILITIES          | -                             | -                             | -                                          | -                             | -                                        |
| 1106001-550240                  | UTILITIES (ONG)          | 17,164                        | 20,000                        | 18,000                                     | 20,000                        | 20,000                                   |
| 1106001-550250                  | UTILITIES (PSO)          | 41,628                        | 75,000                        | 52,000                                     | 62,000                        | 62,000                                   |
| 1106001-550540                  | DATA SERVICES            | 2,848                         | 3,200                         | 3,000                                      | 3,900                         | 3,900                                    |
| <b>OTHER SERVICES</b>           |                          | <b><u>63,456</u></b>          | <b><u>101,200</u></b>         | <b><u>74,500</u></b>                       | <b><u>88,900</u></b>          | <b><u>88,900</u></b>                     |
| 1106001-560180                  | BLDG MATERIAL & SUPPLIES | 5,379                         | 6,000                         | 6,000                                      | 6,000                         | 6,000                                    |
| 1106001-560230                  | MATERIAL & SUPPLIES      | -                             | 700                           | 700                                        | 750                           | 750                                      |
| 1106001-560240                  | OTHER EQUIPMENT          | -                             | -                             | -                                          | -                             | -                                        |
| 1106001-560300                  | JANITORIAL SUPPLIES      | -                             | 300                           | 300                                        | 300                           | 300                                      |
| <b>MATERIALS &amp; SUPPLIES</b> |                          | <b><u>5,379</u></b>           | <b><u>7,000</u></b>           | <b><u>7,000</u></b>                        | <b><u>7,050</u></b>           | <b><u>7,050</u></b>                      |
| <b>MAIN PLACE</b>               |                          | <b><u>80,366</u></b>          | <b><u>128,200</u></b>         | <b><u>91,500</u></b>                       | <b><u>114,450</u></b>         | <b><u>114,950</u></b>                    |

**CITY OF BROKEN ARROW**  
**GENERAL FUND**  
**PARKS DEPARTMENT**  
**Recreation Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1106002-510040                  | REGULAR                   | 577,206                       | 615,737                       | 607,870                                    | 668,553                       | 678,581                                  |
| 1106002-510050                  | VARIABLE PAY PROGRAM      | -                             | 1,200                         | 1,200                                      | 1,200                         | 1,200                                    |
| 1106002-510080                  | PART TIME & TEMPORARY     | 408,905                       | 576,695                       | 575,000                                    | 600,000                       | 600,000                                  |
| 1106002-510110                  | OVERTIME                  | 38,734                        | 25,000                        | 32,000                                     | 30,000                        | 30,000                                   |
| 1106002-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>1,024,845</b>              | <b>1,218,632</b>              | <b>1,216,070</b>                           | <b>1,299,753</b>              | <b>1,309,781</b>                         |
| 1106002-520100                  | LONGEVITY                 | 3,100                         | 3,600                         | 800                                        | 900                           | 2,000                                    |
| 1106002-520120                  | EDUCATION/PERFORMANCE     | 1,500                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 1106002-520210                  | SOCIAL SECURITY           | 76,631                        | 93,225                        | 93,029                                     | 97,648                        | 100,198                                  |
| 1106002-520220                  | RETIREMENT                | 59,016                        | 121,863                       | 64,107                                     | 64,904                        | 70,978                                   |
| 1106002-520260                  | INSURANCE                 | 165,055                       | 205,968                       | 169,890                                    | 182,393                       | 191,513                                  |
| 1106002-520410                  | CELL PHONE ALLOWANCE      | 1,920                         | 1,920                         | 1,920                                      | 2,000                         | 2,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>307,221</b>                | <b>428,077</b>                | <b>331,246</b>                             | <b>349,345</b>                | <b>368,189</b>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b>1,332,067</b>              | <b>1,646,709</b>              | <b>1,547,317</b>                           | <b>1,649,098</b>              | <b>1,677,971</b>                         |
| 1106002-530110                  | REG. FEES & CERTIFICATION | 9,800                         | 18,200                        | 12,000                                     | 18,200                        | 18,200                                   |
| 1106002-530840                  | MEDICAL VACCINATION       | -                             | 10,000                        | 2,400                                      | 10,000                        | 10,000                                   |
| 1106002-530850                  | MEMBERSHIP DUES           | 799                           | 1,100                         | 1,200                                      | 1,300                         | 1,500                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>10,598</b>                 | <b>29,300</b>                 | <b>15,600</b>                              | <b>29,500</b>                 | <b>29,700</b>                            |
| 1106002-540070                  | BUILDING MAINTENANCE      | 36,564                        | 51,000                        | 45,000                                     | 51,000                        | 51,000                                   |
| 1106002-540280                  | MISC. CONTRACT SERVICES   | 67,782                        | 54,000                        | 70,000                                     | 25,000                        | 25,000                                   |
| 1106002-540290                  | OTHER EQUIPMENT REPAIR    | -                             | -                             | -                                          | -                             | -                                        |
| 1106002-540330                  | OTHER RENTAL              | 23,619                        | 15,000                        | 25,000                                     | 26,000                        | 27,000                                   |
| 1106002-540550                  | MAINTENANCE SERVICES      | 13,217                        | 15,000                        | 21,000                                     | 23,000                        | 25,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>141,182</b>                | <b>135,000</b>                | <b>161,000</b>                             | <b>125,000</b>                | <b>128,000</b>                           |
| 1106002-550030                  | TRAVEL & EXPENSES         | 5,637                         | 12,000                        | 11,000                                     | 15,000                        | 15,000                                   |
| 1106002-550100                  | SERVICE CONTRACT          | 117,461                       | 123,000                       | 123,000                                    | 123,000                       | 123,000                                  |
| 1106002-550220                  | TELEPHONE                 | 6,848                         | 7,200                         | 6,000                                      | 7,200                         | 7,200                                    |
| 1106002-550240                  | UTILITIES (ONG)           | 16,000                        | 19,000                        | 18,000                                     | 19,000                        | 19,000                                   |
| 1106002-550250                  | UTILITIES (PSO)           | 106,168                       | 130,000                       | 120,000                                    | 130,000                       | 135,000                                  |
| 1106002-550280                  | CONTRACT SERVICES         | -                             | -                             | 10,250                                     | 71,100                        | 71,100                                   |
| 1106002-550360                  | PRINTING SERVICES         | 896                           | 1,200                         | 1,200                                      | 1,200                         | 1,500                                    |
| 1106002-550540                  | OUTSIDE DATA SERVICE      | 7,903                         | 7,000                         | 7,000                                      | 9,000                         | 10,000                                   |
| 1106002-550550                  | CREDIT CARD CHARGES       | 13,596                        | 15,000                        | 35,000                                     | 50,000                        | 50,000                                   |
| 1106002-550860                  | MISCELLANEOUS EXPENSE     | -                             | -                             | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>           |                           | <b>274,510</b>                | <b>314,400</b>                | <b>331,450</b>                             | <b>425,500</b>                | <b>431,800</b>                           |
| 1106002-560030                  | OFFICE SUPPLIES           | 1,331                         | 4,500                         | 4,500                                      | 5,000                         | 5,000                                    |
| 1106002-560100                  | UNIFORMS                  | 3,567                         | 3,500                         | 3,500                                      | 3,500                         | 3,500                                    |
| 1106002-560180                  | BLDG MATERIAL & SUPPLIES  | 13,033                        | 11,300                        | 14,500                                     | 15,000                        | 15,000                                   |
| 1106002-560190                  | TIRES & TUBES             | 77                            | 300                           | 300                                        | 300                           | 300                                      |
| 1106002-560200                  | VEHICLE REPAIR PARTS      | 697                           | 800                           | 800                                        | 800                           | 800                                      |
| 1106002-560210                  | FUEL & LUBRICANTS         | 144                           | 800                           | 800                                        | 800                           | 800                                      |
| 1106002-560230                  | MATERIAL & SUPPLIES       | 13,217                        | 16,000                        | 10,000                                     | 16,000                        | 16,000                                   |
| 1106002-560240                  | OTHER EQUIPMENT           | 9,381                         | 18,000                        | 18,000                                     | 20,000                        | 20,000                                   |
| 1106002-560280                  | BOOKS, MAGS, & SUBSCRIPT. | -                             | 200                           | 200                                        | 400                           | 400                                      |
| 1106002-560300                  | JANITORIAL SUPPLIES       | 2,751                         | 6,400                         | 6,400                                      | 7,000                         | 7,200                                    |
| 1106002-560310                  | OTHER EQUIP PARTS/MAINT   | 60                            | -                             | -                                          | -                             | -                                        |
| 1106002-560330                  | RECREATIONAL SUPPLIES     | 35,804                        | 56,600                        | 57,000                                     | 60,000                        | 65,000                                   |
| 1106002-560340                  | CHEMICAL & LAB SUPPLIES   | 37,498                        | 33,000                        | 35,000                                     | 40,000                        | 45,000                                   |
| 1106002-560670                  | CONCESSION SUPPLIES       | 54,324                        | 45,000                        | 50,000                                     | 55,000                        | 60,000                                   |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b>171,883</b>                | <b>196,400</b>                | <b>201,000</b>                             | <b>223,800</b>                | <b>239,000</b>                           |
| <b>RECREATION</b>               |                           | <b>1,930,240</b>              | <b>2,321,809</b>              | <b>2,256,367</b>                           | <b>2,452,898</b>              | <b>2,506,471</b>                         |

**CITY OF BROKEN ARROW**  
**GENERAL FUND**  
**PARKS DEPARTMENT**  
**Forestry/Horticulture Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1106003-510040                  | REGULAR                   | 429,822                       | 485,917                       | 435,630                                    | 471,252                       | 478,321                                  |
| 1106003-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,200                         | 2,200                                      | 2,500                         | 2,500                                    |
| 1106003-510080                  | PART TIME & TEMPORARY     | 4,679                         | 5,700                         | 2,500                                      | 14,400                        | 5,700                                    |
| 1106003-510110                  | OVERTIME                  | 1,913                         | 6,200                         | 4,500                                      | 6,200                         | 6,600                                    |
| 1106003-590190                  | INJURY PAY                | 271                           | -                             | 900                                        | -                             | -                                        |
| SALARIES AND WAGES              |                           | <u>436,686</u>                | <u>500,017</u>                | <u>445,730</u>                             | <u>494,352</u>                | <u>493,121</u>                           |
| 1106003-520100                  | LONGEVITY                 | 5,500                         | 5,800                         | 6,400                                      | 6,900                         | 7,900                                    |
| 1106003-520120                  | EDUCATION/PERFORMANCE     | -                             | 5,200                         | -                                          | -                             | -                                        |
| 1106003-520210                  | SOCIAL SECURITY           | 32,067                        | 38,695                        | 34,098                                     | 43,800                        | 37,724                                   |
| 1106003-520220                  | RETIREMENT                | 43,735                        | 73,602                        | 44,573                                     | 60,390                        | 49,312                                   |
| 1106003-520260                  | INSURANCE                 | 130,900                       | 153,179                       | 127,878                                    | 216,626                       | 227,457                                  |
| EMPLOYEE BENEFITS               |                           | <u>212,201</u>                | <u>276,476</u>                | <u>212,949</u>                             | <u>327,716</u>                | <u>322,393</u>                           |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>648,887</u></b>         | <b><u>776,493</u></b>         | <b><u>658,679</u></b>                      | <b><u>822,069</u></b>         | <b><u>815,514</u></b>                    |
| 1106003-530110                  | REG. FEES & CERTIFICATION | 531                           | 1,800                         | 1,500                                      | 2,000                         | 2,100                                    |
| 1106003-530850                  | MEMBERSHIP DUES           | 165                           | 300                           | 200                                        | 300                           | 400                                      |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>696</u></b>             | <b><u>2,100</u></b>           | <b><u>1,700</u></b>                        | <b><u>2,300</u></b>           | <b><u>2,500</u></b>                      |
| 1106003-540200                  | VEHICLE REPAIR            | 4,158                         | 5,000                         | 4,000                                      | 5,000                         | 5,300                                    |
| 1106003-540280                  | MISC. CONTRACT SERVICES   | 58,855                        | 62,000                        | 62,000                                     | 65,000                        | 66,000                                   |
| 1106003-540310                  | UNIFORM RENTAL/SERVICES   | 2,143                         | 2,800                         | 2,200                                      | 2,900                         | 3,000                                    |
| 1106003-540330                  | OTHER RENTAL              | 41                            | -                             | -                                          | -                             | -                                        |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>65,197</u></b>          | <b><u>69,800</u></b>          | <b><u>68,200</u></b>                       | <b><u>72,900</u></b>          | <b><u>74,300</u></b>                     |
| 1106003-550030                  | TRAVEL & EXPENSES         | -                             | 2,500                         | 500                                        | 2,500                         | 2,500                                    |
| <b>OTHER SERVICES</b>           |                           | <b><u>-</u></b>               | <b><u>2,500</u></b>           | <b><u>500</u></b>                          | <b><u>2,500</u></b>           | <b><u>2,500</u></b>                      |
| 1106003-560030                  | OFFICE SUPPLIES           | -                             | 200                           | 100                                        | 200                           | 300                                      |
| 1106003-560100                  | UNIFORMS                  | 1,970                         | 3,200                         | 3,000                                      | 3,200                         | 3,400                                    |
| 1106003-560180                  | BLDG MATERIAL & SUPPLIES  | 1,023                         | 1,400                         | 1,200                                      | 1,400                         | 1,600                                    |
| 1106003-560190                  | TIRES & TUBES             | 938                           | 1,500                         | 2,200                                      | 2,200                         | 2,500                                    |
| 1106003-560200                  | VEHICLE REPAIR PARTS      | 2,491                         | 2,100                         | 2,100                                      | 2,300                         | 2,500                                    |
| 1106003-560210                  | FUEL & LUBRICANTS         | 3,078                         | 9,700                         | 7,000                                      | 9,000                         | 9,500                                    |
| 1106003-560230                  | MATERIAL & SUPPLIES       | 4,586                         | 4,800                         | 4,500                                      | 4,800                         | 4,900                                    |
| 1106003-560240                  | OTHER EQUIPMENT           | 855                           | 2,000                         | 2,000                                      | 2,200                         | 2,300                                    |
| 1106003-560270                  | CONCRETE & AGGREGATE      | 2,790                         | 3,500                         | 3,500                                      | 3,700                         | 3,800                                    |
| 1106003-560310                  | OTHER EQUIP PARTS/MAINT   | 721                           | 1,000                         | 800                                        | 1,000                         | 1,200                                    |
| 1106003-560340                  | CHEMICAL & LAB SUPPLIES   | 6,232                         | 7,000                         | 5,000                                      | 6,000                         | 6,500                                    |
| 1106003-560700                  | BEAUTIFICATION            | 23,382                        | 26,000                        | 25,000                                     | 27,500                        | 28,500                                   |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b><u>48,065</u></b>          | <b><u>62,400</u></b>          | <b><u>56,400</u></b>                       | <b><u>63,500</u></b>          | <b><u>67,000</u></b>                     |
| <b>FORESTRY/HORTICULTURE</b>    |                           | <b><u>762,845</u></b>         | <b><u>913,293</u></b>         | <b><u>785,479</u></b>                      | <b><u>963,269</u></b>         | <b><u>961,814</u></b>                    |

**CITY OF BROKEN ARROW  
GENERAL FUND  
PARKS DEPARTMENT  
Historical Museum Division**

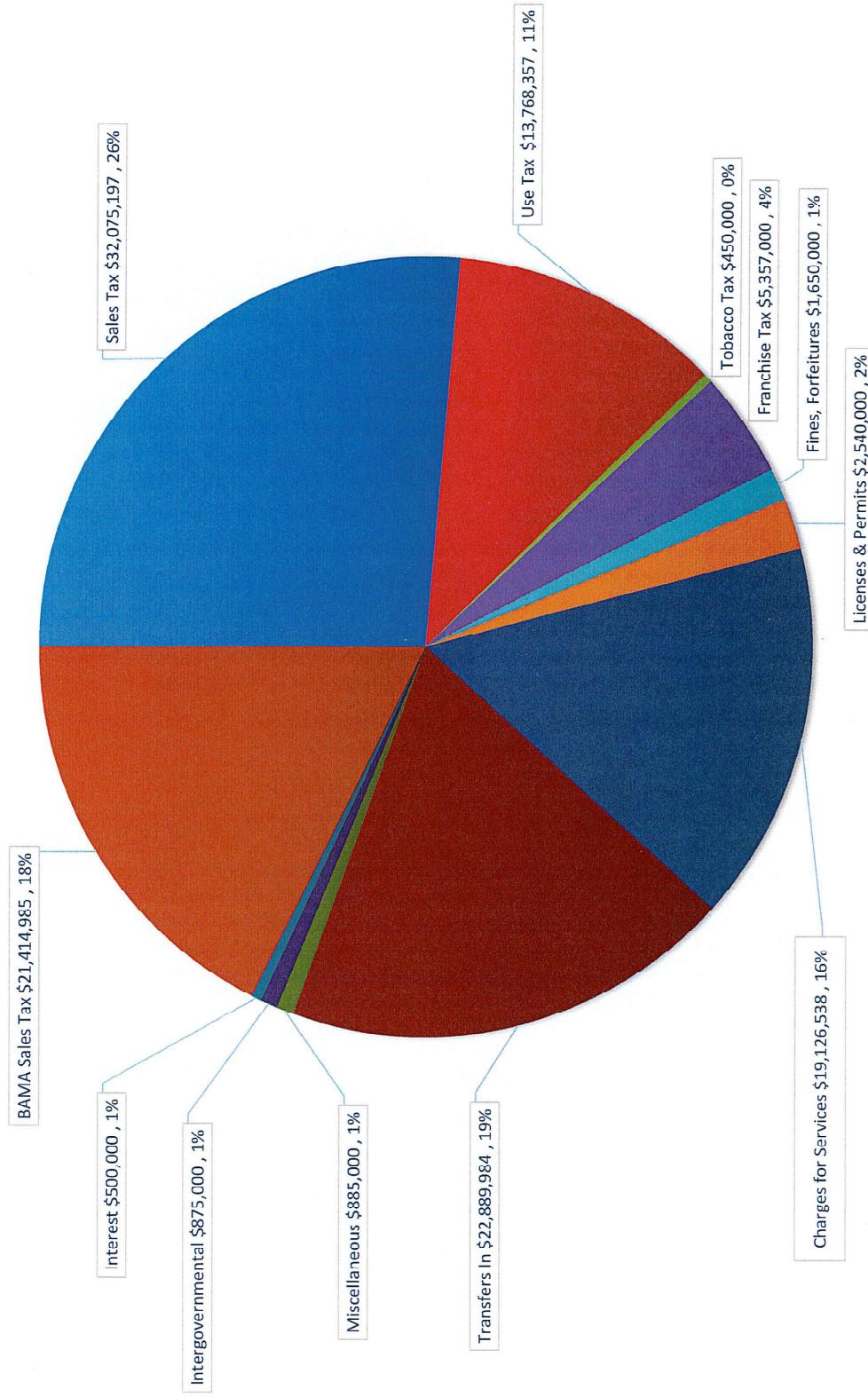
| ACCOUNT NUMBER                  | DESCRIPTION              | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|--------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                          |                               |                               |                                            |                               |                                          |
| 1106004-540070                  | BUILDING MAINTENANCE     | 36,149                        | 55,000                        | 72,600                                     | 75,000                        | 80,000                                   |
| 1106004-540280                  | MISC. CONTRACT SERVICES  | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROPERTY SERVICES</b>        |                          | <b>36,149</b>                 | <b>55,000</b>                 | <b>72,600</b>                              | <b>75,000</b>                 | <b>80,000</b>                            |
| 1106004-550220                  | TELEPHONE                | 3,627                         | 6,800                         | 6,500                                      | 6,800                         | 6,800                                    |
| 1106004-550240                  | UTILITIES (ONG)          | 11,201                        | 15,000                        | 14,000                                     | 15,000                        | 15,000                                   |
| 1106004-550250                  | UTILITIES (PSO)          | 39,401                        | 52,000                        | 52,850                                     | 54,000                        | 54,000                                   |
| 1006004-550540                  | OUTSIDE DATA SERVICE     | 5,302                         | 6,000                         | 4,500                                      | 6,000                         | 6,000                                    |
| <b>OTHER SERVICES</b>           |                          | <b>59,531</b>                 | <b>79,800</b>                 | <b>77,850</b>                              | <b>81,800</b>                 | <b>81,800</b>                            |
| 1106004-560180                  | BLDG MATERIAL & SUPPLIES | 3,642                         | 15,000                        | 10,000                                     | 15,000                        | 15,000                                   |
| 1106004-560230                  | MATERIAL & SUPPLIES      | -                             | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 1106004-560240                  | OTHER EQUIPMENT          | -                             | -                             | -                                          | -                             | -                                        |
| <b>MATERIALS &amp; SUPPLIES</b> |                          | <b>3,642</b>                  | <b>17,000</b>                 | <b>12,000</b>                              | <b>17,000</b>                 | <b>17,000</b>                            |
| <b>HISTORICAL MUSEUM</b>        |                          | <b>99,322</b>                 | <b>151,800</b>                | <b>162,450</b>                             | <b>173,800</b>                | <b>178,800</b>                           |

**CITY OF BROKEN ARROW**  
**GENERAL FUND**  
**PARKS DEPARTMENT**  
**Cemetery Division**

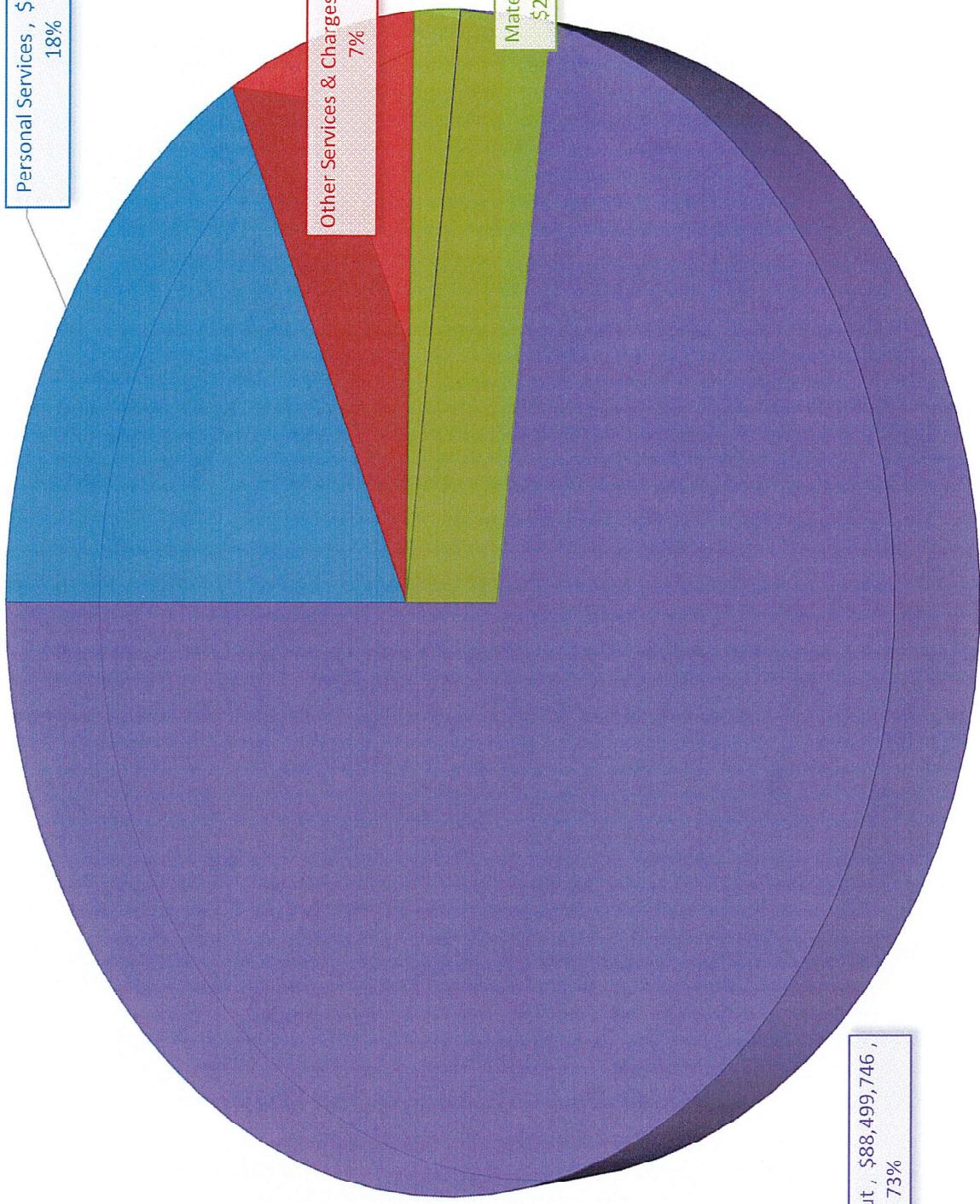
| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 1106005-510040                  | REGULAR                   | 156,184                       | 186,659                       | 164,829                                    | 174,114                       | 179,337                                  |
| 1106005-510050                  | VARIABLE PAY PROGRAM      | -                             | -                             | -                                          | 1,200                         | 1,200                                    |
| 1106005-510080                  | PART TIME & TEMPORARY     | 7,997                         | 2,500                         | 14,500                                     | 14,400                        | 15,000                                   |
| 1106005-510110                  | OVERTIME                  | 7,170                         | 5,800                         | 7,000                                      | 7,400                         | 7,700                                    |
| 1106005-510190                  | INJURY PAY                | 266                           | -                             | -                                          | -                             | -                                        |
| SALARIES AND WAGES              |                           | <u>171,616</u>                | <u>194,959</u>                | <u>186,329</u>                             | <u>197,114</u>                | <u>203,237</u>                           |
| 1106005-520100                  | LONGEVITY                 | 3,300                         | 3,500                         | 3,500                                      | 3,700                         | 3,900                                    |
| 1106005-520210                  | SOCIAL SECURITY           | 13,004                        | 14,914                        | 14,254                                     | 14,180                        | 15,548                                   |
| 1106005-520220                  | RETIREMENT                | 16,689                        | 19,496                        | 18,633                                     | 17,781                        | 20,324                                   |
| 1106005-520260                  | INSURANCE                 | 32,017                        | 57,137                        | 41,287                                     | 48,532                        | 50,959                                   |
| EMPLOYEE BENEFITS               |                           | <u>65,010</u>                 | <u>95,047</u>                 | <u>77,674</u>                              | <u>84,194</u>                 | <u>90,730</u>                            |
| <b>TOTAL PERSONNEL SERVICES</b> |                           | <b><u>236,626</u></b>         | <b><u>290,006</u></b>         | <b><u>264,004</u></b>                      | <b><u>281,308</u></b>         | <b><u>293,968</u></b>                    |
| 1106005-540070                  | BUILDING MAINTENANCE      | 1,579                         | 2,000                         | 1,300                                      | 2,000                         | 2,000                                    |
| 1106005-540200                  | VEHICLE REPAIR            | 37                            | 1,000                         | 300                                        | 1,000                         | 1,000                                    |
| 1106005-540280                  | MISC CONTRACT SERVICES    | 1,850                         | 5,500                         | 4,000                                      | 5,500                         | 5,500                                    |
| 1106005-540310                  | UNIFORM RENTAL/SERVICES   | 698                           | 800                           | 800                                        | 800                           | 800                                      |
| 1106005-540330                  | OTHER RENTAL              | 29                            | 100                           | 50                                         | 100                           | 100                                      |
| 1106005-540550                  | MAINTENANCE SERVICES      | 127                           | 1,100                         | 1,070                                      | 1,100                         | 1,100                                    |
| PROPERTY SERVICES               |                           | <u>4,320</u>                  | <u>10,500</u>                 | <u>7,520</u>                               | <u>10,500</u>                 | <u>10,500</u>                            |
| 1106005-550030                  | TRAVEL                    | -                             | -                             | -                                          | -                             | -                                        |
| 1106005-550220                  | TELEPHONE                 | 1,227                         | 1,500                         | 3,100                                      | 3,200                         | 3,200                                    |
| 1106005-550240                  | UTILITIES (ONG)           | 1,062                         | 1,500                         | 900                                        | 1,000                         | 1,000                                    |
| 1106005-550250                  | UTILITIES (PSO)           | 1,853                         | 2,500                         | 2,270                                      | 2,500                         | 2,500                                    |
| 1106005-550370                  | TEMPORARY SERVICES        | 305                           | 4,000                         | 2,000                                      | 4,000                         | 4,000                                    |
| 1106005-550540                  | OUTSIDE DATA SERVICES     | 1,308                         | 1,900                         | 1,200                                      | 1,900                         | 1,900                                    |
| 1106005-550890                  | EMPLOYEE/CITIZEN ACTIVITY | -                             | 200                           | 200                                        | 200                           | 200                                      |
| OTHER SERVICES                  |                           | <u>5,755</u>                  | <u>11,600</u>                 | <u>9,670</u>                               | <u>12,800</u>                 | <u>12,800</u>                            |
| 1106005-560030                  | OFFICE SUPPLIES           | 155                           | 600                           | 600                                        | -                             | -                                        |
| 1106005-560100                  | UNIFORMS                  | 455                           | 1,700                         | 600                                        | 1,700                         | 1,700                                    |
| 1106005-560180                  | BLDG MATERIAL & SUPPLIES  | 349                           | 500                           | 250                                        | 500                           | 500                                      |
| 1106005-560190                  | TIRES & TUBES             | 443                           | 2,200                         | 950                                        | 2,200                         | 2,200                                    |
| 1106005-560200                  | VEHICLE REPAIR PARTS      | 9,075                         | 6,600                         | 5,200                                      | 6,600                         | 6,600                                    |
| 1106005-560210                  | FUEL & LUBRICANTS         | 6,667                         | 4,500                         | 5,000                                      | 5,000                         | 5,500                                    |
| 1106005-560230                  | MATERIAL & SUPPLIES       | 3,543                         | 8,000                         | 4,000                                      | 8,000                         | 8,000                                    |
| 1106005-560240                  | OTHER EQUIPMENT           | 249                           | 900                           | 450                                        | 800                           | 900                                      |
| 1106005-560270                  | CONCRETE & AGGREGATE      | 1,888                         | 3,300                         | 3,200                                      | 3,500                         | 3,700                                    |
| 1106005-560300                  | JANITORIAL SUPPLIES       | 352                           | 600                           | 1,100                                      | 1,200                         | 1,300                                    |
| 1106005-560310                  | OTHER EQUIP PARTS/MAINT   | 83                            | -                             | -                                          | -                             | -                                        |
| 1106005-560340                  | CHEMICAL & LAB SUPPLIES   | 31                            | -                             | -                                          | -                             | -                                        |
| MATERIALS & SUPPLIES            |                           | <u>23,290</u>                 | <u>28,900</u>                 | <u>21,350</u>                              | <u>29,500</u>                 | <u>30,400</u>                            |
| <b>CEMETERY</b>                 |                           | <b><u>269,992</u></b>         | <b><u>341,006</u></b>         | <b><u>302,544</u></b>                      | <b><u>334,108</u></b>         | <b><u>347,668</u></b>                    |
| <b>TOTAL PARKS</b>              |                           | <b><u>6,321,689</u></b>       | <b><u>7,422,215</u></b>       | <b><u>7,037,319</u></b>                    | <b><u>7,781,393</u></b>       | <b><u>8,082,070</u></b>                  |

## SECTION 3

## CITY OF BROKEN ARROW GENERAL FUND RESOURCES FISCAL YEAR 2026



## GENERAL FUND EXPENSES BY CLASSIFICATION FY 2026



**BROKEN ARROW MUNICIPAL AUTHORITY**  
**FINANCIAL PLAN**  
**FISCAL YEAR 2026 BUDGET**

|                                                                    | FISCAL YEAR<br>2024<br>ACTUAL | FINANCIAL<br>PLAN<br>2025 | ESTIMATED<br>ACTUAL<br>2025 | FINANCIAL<br>PLAN<br>2026 |
|--------------------------------------------------------------------|-------------------------------|---------------------------|-----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE -<br/>EMERGENCY RESERVE FUND BALANCE</b> | 19,703,847                    | 20,949,008                | 20,949,008                  | 22,382,515                |
| <b>CURRENT REVENUE:</b>                                            |                               |                           |                             |                           |
| CHARGES FOR SERVICES                                               | 69,018,176                    | 73,023,353                | 72,428,029                  | 79,402,508                |
| FINES FORFEITURES & ASSESSMENTS                                    | 945,121                       | 1,100,000                 | 1,020,000                   | 1,100,000                 |
| INTEREST                                                           | 20,987                        | 13,000                    | 30,000                      | 30,000                    |
| MISCELLANEOUS                                                      | 138,133                       | 125,000                   | 159,000                     | 125,000                   |
| <b>TOTAL CURRENT REVENUE</b>                                       | <b>70,122,416</b>             | <b>74,261,353</b>         | <b>73,637,029</b>           | <b>80,657,508</b>         |
| <b>OTHER FINANCING SOURCES:</b>                                    |                               |                           |                             |                           |
| TRANSFER OF FUND BALANCE FOR<br>PRIOR YEAR CAPITAL PROJECTS        | -                             | -                         | -                           | -                         |
| OWRB PROCEEDS FROM PRIOR YEARS                                     | -                             | -                         | -                           | -                         |
| TRANSFERS IN                                                       | 20,170,298                    | 20,665,533                | 21,098,508                  | 21,414,985                |
| NOTE PROCEEDS                                                      | 6,500,000                     | 84,752,734                | 4,500,000                   | 52,782,364                |
| <b>TOTAL OTHER FINANCING SOURCES</b>                               | <b>26,670,298</b>             | <b>105,418,267</b>        | <b>25,598,508</b>           | <b>74,197,349</b>         |
| <b>TOTAL REVENUES</b>                                              | <b>96,792,714</b>             | <b>179,679,620</b>        | <b>99,235,537</b>           | <b>154,854,857</b>        |
| <b>CURRENT EXPENDITURES:</b>                                       |                               |                           |                             |                           |
| PERSONAL SERVICES                                                  | 23,330,913                    | 26,071,156                | 25,434,977                  | 28,290,998                |
| OTHER SERVICES & CHARGES                                           | 16,504,912                    | 20,298,398                | 19,694,852                  | 21,859,541                |
| MATERIALS & SUPPLIES                                               | 6,790,002                     | 7,444,800                 | 7,702,665                   | 8,029,125                 |
| <b>TOTAL CURRENT EXPENDITURES</b>                                  | <b>46,625,828</b>             | <b>53,814,354</b>         | <b>52,832,493</b>           | <b>58,179,664</b>         |
| CAPITAL OUTLAY                                                     | 15,087,064                    | 90,738,763                | 9,711,029                   | 58,161,529                |
| <b>TOTAL EXPENDITURES</b>                                          | <b>61,712,891</b>             | <b>144,553,117</b>        | <b>62,543,522</b>           | <b>116,341,192</b>        |
| <b>OTHER FINANCING USES -</b>                                      |                               |                           |                             |                           |
| DEBT SERVICE                                                       | 13,064,364                    | 13,560,000                | 13,560,000                  | 13,997,000                |
| TRANSFERS OUT                                                      | 20,770,298                    | 21,265,533                | 21,698,508                  | 24,203,485                |
| <b>TOTAL OTHER FINANCING USES</b>                                  | <b>33,834,662</b>             | <b>34,825,533</b>         | <b>35,258,508</b>           | <b>38,200,485</b>         |
| <b>TOTAL EXPENDITURES AND USES</b>                                 | <b>95,547,553</b>             | <b>179,378,650</b>        | <b>97,802,030</b>           | <b>154,541,678</b>        |
| <b>NET INCOME</b>                                                  | <b>1,245,161</b>              | <b>300,970</b>            | <b>1,433,507</b>            | <b>313,179</b>            |
| <b>ENDING FUND BALANCE -<br/>EMERGENCY RESERVE FUND BALANCE</b>    | <b>20,949,008</b>             | <b>21,249,978</b>         | <b>22,382,515</b>           | <b>22,695,695</b>         |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**FINANCIAL PLAN**  
**FISCAL YEAR 2026 BUDGET**

| DESCRIPTION                       | FISCAL YEAR<br>2024<br>ACTUAL | FINANCIAL<br>PLAN<br>2025 | ESTIMATED<br>ACTUAL<br>2025 | FINANCIAL<br>PLAN<br>2026 |
|-----------------------------------|-------------------------------|---------------------------|-----------------------------|---------------------------|
| <b>REVENUES:</b>                  |                               |                           |                             |                           |
| <b>CHARGES FOR SERVICES:</b>      |                               |                           |                             |                           |
| Water Revenue                     | 31,138,008                    | 32,451,810                | 32,117,294                  | 33,750,927                |
| Sewer Charges                     | 17,888,529                    | 18,869,086                | 19,095,775                  | 21,973,256                |
| Sanitation                        | 9,116,239                     | 10,527,467                | 10,122,105                  | 11,553,353                |
| Extra Refuse Pick-up              | 430,986                       | 300,000                   | 545,635                     | 450,000                   |
| Water Taps                        | 847,349                       | 750,000                   | 640,000                     | 750,000                   |
| Sewer Taps                        | 33,168                        | 40,000                    | 40,300                      | 40,000                    |
| Stormwater Utility Fee            | 9,007,299                     | 9,487,990                 | 9,311,466                   | 10,282,972                |
| Turn-ons                          | 329,715                       | 290,000                   | 260,774                     | 290,000                   |
| Transfer Fees                     |                               | -                         | -                           | -                         |
| Pretreatment Application Fee      | 3,000                         | 2,000                     | 2,000                       | 2,000                     |
| Administrative Fee                | 160,085                       | 175,000                   | 155,100                     | 175,000                   |
| Property Damage                   |                               | -                         | -                           | -                         |
| Return Check Fees                 | 30,820                        | 30,000                    | 37,580                      | 35,000                    |
| Sale of Material                  | 32,979                        | 100,000                   | 100,000                     | 100,000                   |
| <b>TOTAL CHARGES FOR SERVICES</b> | <b>69,018,176</b>             | <b>73,023,353</b>         | <b>72,428,029</b>           | <b>79,402,508</b>         |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**FISCAL YEAR 2024**  
**ACTUAL**

| DEPARTMENT/DIVISION                   | PERSONAL SERVICES | OTHER SERVICES & CHARGES | MATERIALS AND SUPPLIES | TOTAL      |           |
|---------------------------------------|-------------------|--------------------------|------------------------|------------|-----------|
| <b>City Manager -</b>                 |                   |                          |                        |            |           |
| Operations                            | 408,448           | 5,572                    | -                      | 414,020    |           |
| <b>Finance -</b>                      | Revenue           | 746,817                  | 963,912                | 9,367      | 1,720,097 |
| <b>General Government</b>             |                   | 8,594                    | 1,306,645              | 13,106     | 1,328,344 |
| <b>General Services:</b>              |                   |                          |                        |            |           |
| Operations                            | 359,406           | 122,278                  | 24,675                 | 506,359    |           |
| Building Maintenance                  | 923,400           | 69,971                   | 48,389                 | 1,041,760  |           |
| Fleet Maintenance                     | 1,634,481         | 310,437                  | 134,550                | 2,079,467  |           |
| Purchasing                            | 475,040           | 35,000                   | 17,367                 | 527,407    |           |
| <b>Total General Services</b>         | 3,392,326         | 537,686                  | 224,981                | 4,154,993  |           |
| <b>Solid Waste &amp; Recycling</b>    | 4,129,356         | 3,134,431                | 1,297,328              | 8,561,115  |           |
| <b>Engineering/Construction:</b>      |                   |                          |                        |            |           |
| Construction                          | 1,080,363         | 16,204                   | 30,651                 | 1,127,218  |           |
| Engineering                           | 1,705,382         | 328,785                  | 22,086                 | 2,056,254  |           |
| Stormwater                            | 667,378           | 26,025                   | 33,849                 | 727,251    |           |
| Planning                              | 544,631           | 249,197                  | 1,701                  | 795,529    |           |
| <b>Total Engineering/Construction</b> | 3,997,754         | 620,212                  | 88,287                 | 4,706,253  |           |
| <b>Street/Stormwater -</b>            |                   |                          |                        |            |           |
| Stormwater                            | 2,612,860         | 1,061,137                | 380,283                | 4,054,280  |           |
| <b>Utilities:</b>                     |                   |                          |                        |            |           |
| Water Distribution                    | 2,089,754         | 2,351,036                | 984,310                | 5,425,100  |           |
| Administration                        | 361,388           | 17,104                   | 5,839                  | 384,331    |           |
| Water R & C                           | 1,083,462         | 51,609                   | 169,716                | 1,304,787  |           |
| Water Resources                       | 224,000           | 97,250                   | 31,882                 | 353,132    |           |
| Water Plant                           | 1,361,301         | 1,430,745                | 2,126,832              | 4,918,878  |           |
| Meter Reading                         | 734,740           | 48,229                   | 700,834                | 1,483,802  |           |
| Wastewater Plant                      | 849,593           | 2,654,151                | 451,843                | 3,955,587  |           |
| Sewer Utilities R & C                 | 1,330,521         | 2,225,194                | 305,393                | 3,861,108  |           |
| <b>Total Utilities</b>                | 8,034,758         | 8,875,317                | 4,776,651              | 21,686,726 |           |
| <b>TOTAL EXPENDITURES</b>             | 23,330,913        | 16,504,912               | 6,790,002              | 46,625,828 |           |
| <b>CAPITAL OUTLAY</b>                 |                   |                          |                        | 15,087,064 |           |
| <b>Other Financing Uses:</b>          |                   |                          |                        |            |           |
| Debt Service:                         |                   |                          |                        | 11,307,918 |           |
| Transfers Out                         |                   |                          |                        | 20,770,298 |           |
| <b>Total Transfers Out</b>            |                   |                          |                        | 20,770,298 |           |
| <b>Total Other Financing Uses</b>     |                   |                          |                        | 32,078,216 |           |
| <b>TOTAL BUDGET</b>                   |                   |                          |                        | 93,791,107 |           |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**FISCAL YEAR 2025**  
**BUDGET**

| DEPARTMENT/DIVISION                   | PERSONAL SERVICES | OTHER SERVICES & CHARGES | MATERIALS AND SUPPLIES | TOTAL              |                  |
|---------------------------------------|-------------------|--------------------------|------------------------|--------------------|------------------|
| <b>City Manager -</b>                 |                   |                          |                        |                    |                  |
| Operations                            | 417,235           | 11,200                   | 3,200                  | 431,635            |                  |
| <b>Finance -</b>                      | <b>Revenue</b>    | <b>795,104</b>           | <b>1,259,700</b>       | <b>12,700</b>      | <b>2,067,504</b> |
| <b>General Government</b>             | <b>7,000</b>      | <b>1,530,500</b>         | <b>5,700</b>           | <b>1,543,200</b>   |                  |
| <b>General Services:</b>              |                   |                          |                        |                    |                  |
| Operations                            | 493,594           | 136,000                  | 30,600                 | 660,194            |                  |
| Building Maintenance                  | 1,032,526         | 73,500                   | 55,200                 | 1,161,226          |                  |
| Fleet Maintenance                     | 1,876,746         | 402,400                  | 123,700                | 2,402,846          |                  |
| Logistics                             | 518,323           | 48,650                   | 19,400                 | 586,373            |                  |
| <b>Total General Services</b>         | <b>3,921,189</b>  | <b>660,550</b>           | <b>228,900</b>         | <b>4,810,639</b>   |                  |
| <b>Solid Waste &amp; Recycling</b>    | <b>4,381,697</b>  | <b>4,029,760</b>         | <b>1,463,500</b>       | <b>9,874,957</b>   |                  |
| <b>Engineering/Construction:</b>      |                   |                          |                        |                    |                  |
| Construction                          | 1,371,310         | 42,200                   | 42,500                 | 1,456,010          |                  |
| Engineering                           | 2,103,563         | 434,800                  | 43,400                 | 2,581,763          |                  |
| Stormwater                            | 691,882           | 55,700                   | 16,000                 | 763,582            |                  |
| Planning                              | 515,969           | 235,570                  | 8,600                  | 760,139            |                  |
| <b>Total Engineering/Construction</b> | <b>4,682,724</b>  | <b>768,270</b>           | <b>110,500</b>         | <b>5,561,494</b>   |                  |
| <b>Street/Stormwater -</b>            |                   |                          |                        |                    |                  |
| Stormwater                            | 2,984,414         | 1,166,399                | 405,100                | 4,555,913          |                  |
| <b>Utilities:</b>                     |                   |                          |                        |                    |                  |
| Water Utilities R & C                 | 2,312,333         | 2,736,686                | 912,500                | 5,961,519          |                  |
| Administration                        | 499,379           | 24,300                   | 16,700                 | 540,379            |                  |
| Water R & C                           | 1,211,593         | 68,800                   | 181,500                | 1,461,893          |                  |
| Water Resources                       | 238,594           | 282,400                  | 58,200                 | 579,194            |                  |
| Water Plant                           | 1,454,640         | 2,053,650                | 2,551,400              | 6,059,690          |                  |
| Meter Reading                         | 839,273           | 254,500                  | 642,300                | 1,736,073          |                  |
| Wastewater Plant                      | 870,183           | 2,803,100                | 452,000                | 4,125,283          |                  |
| Sewer Utilities R & C                 | 1,455,799         | 2,649,581                | 400,600                | 4,505,980          |                  |
| <b>Total Utilities</b>                | <b>8,881,793</b>  | <b>10,873,017</b>        | <b>5,215,200</b>       | <b>24,970,010</b>  |                  |
| <b>TOTAL EXPENDITURES</b>             | <b>26,071,156</b> | <b>20,299,396</b>        | <b>7,444,800</b>       | <b>53,815,352</b>  |                  |
| <b>CAPITAL OUTLAY</b>                 |                   |                          |                        | <b>71,214,248</b>  |                  |
| <b>Other Financing Uses:</b>          |                   |                          |                        |                    |                  |
| Debt Service:                         |                   |                          |                        | 13,560,000         |                  |
| Transfers Out                         |                   |                          |                        | 21,265,533         |                  |
|                                       |                   |                          |                        | -                  |                  |
|                                       |                   |                          |                        | -                  |                  |
| <b>Total Transfers Out</b>            |                   |                          |                        | <b>21,265,533</b>  |                  |
| <b>Total Other Financing Uses</b>     |                   |                          |                        | <b>34,825,533</b>  |                  |
| <b>TOTAL BUDGET</b>                   |                   |                          |                        | <b>159,855,133</b> |                  |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**ESTIMATED ACTUAL**  
**FY 2025**

| DEPARTMENT/DIVISION                   | PERSONAL SERVICES | OTHER SERVICES & CHARGES | MATERIALS AND SUPPLIES | TOTAL             |                  |
|---------------------------------------|-------------------|--------------------------|------------------------|-------------------|------------------|
| <b>City Manager -</b>                 |                   |                          |                        |                   |                  |
| Operations                            | 423,807           | 11,200                   | 3,200                  | 438,207           |                  |
| <b>Finance -</b>                      | <b>Revenue</b>    | <b>789,729</b>           | <b>1,071,900</b>       | <b>9,000</b>      | <b>1,870,628</b> |
| <b>General Government</b>             | <b>4,161</b>      | <b>1,434,450</b>         | <b>6,000</b>           | <b>1,444,611</b>  |                  |
| <b>General Services:</b>              |                   |                          |                        |                   |                  |
| Operations                            | 497,912           | 144,984                  | 27,600                 | 670,496           |                  |
| Building Maintenance                  | 947,223           | 105,700                  | 55,000                 | 1,107,923         |                  |
| Fleet Maintenance                     | 1,793,795         | 461,700                  | 124,075                | 2,379,570         |                  |
| Logistics                             | 511,710           | 75,650                   | 21,800                 | 609,160           |                  |
| <b>Total General Services</b>         | <b>3,750,641</b>  | <b>788,034</b>           | <b>228,475</b>         | <b>4,767,150</b>  |                  |
| <b>Solid Waste and Recycling</b>      | <b>4,219,948</b>  | <b>3,532,760</b>         | <b>1,518,741</b>       | <b>9,271,449</b>  |                  |
| <b>Engineering/Construction:</b>      |                   |                          |                        |                   |                  |
| Construction                          | 1,171,185         | 37,325                   | 31,000                 | 1,239,510         |                  |
| Engineering                           | 1,946,482         | 482,192                  | 36,800                 | 2,465,474         |                  |
| Stormwater                            | 646,740           | 88,200                   | 16,000                 | 750,940           |                  |
| Planning                              | 548,463           | 242,093                  | 8,600                  | 799,156           |                  |
| <b>Total Engineering/Construction</b> | <b>4,312,870</b>  | <b>849,810</b>           | <b>92,400</b>          | <b>5,255,080</b>  |                  |
| <b>Street/Stormwater -</b>            |                   |                          |                        |                   |                  |
| Stormwater                            | 3,007,351         | 1,178,659                | 405,100                | 4,591,110         |                  |
| <b>Utilities:</b>                     |                   |                          |                        |                   |                  |
| Water Distribution                    | 2,459,567         | 2,766,586                | 1,059,044              | 6,285,197         |                  |
| Administration                        | 451,147           | 35,800                   | 23,900                 | 510,847           |                  |
| Water R & C                           | 1,079,745         | 96,433                   | 178,500                | 1,354,678         |                  |
| Water Resources                       | 259,375           | 259,800                  | 57,180                 | 576,355           |                  |
| Water Plant                           | 1,450,698         | 2,082,400                | 2,555,800              | 6,088,898         |                  |
| Meter Reading                         | 821,186           | 271,026                  | 690,800                | 1,783,012         |                  |
| Wastewater Plant                      | 940,096           | 2,570,000                | 456,475                | 3,966,571         |                  |
| Sewer Utilities R & C                 | 1,464,655         | 2,745,994                | 418,050                | 4,628,699         |                  |
| <b>Total Utilities</b>                | <b>8,926,470</b>  | <b>10,828,039</b>        | <b>5,439,749</b>       | <b>25,194,258</b> |                  |
| <b>TOTAL EXPENDITURES</b>             | <b>25,434,977</b> | <b>19,694,852</b>        | <b>7,702,665</b>       | <b>52,832,493</b> |                  |
| <b>CAPITAL OUTLAY</b>                 |                   |                          |                        | -                 |                  |
| <b>Other Financing Uses:</b>          |                   |                          |                        |                   |                  |
| Debt Service:                         |                   |                          |                        | 13,560,000        |                  |
| Transfers Out                         |                   |                          |                        | 21,698,508        |                  |
|                                       |                   |                          |                        | -                 |                  |
|                                       |                   |                          |                        | -                 |                  |
| <b>Total Transfers Out</b>            |                   |                          |                        | <b>21,698,508</b> |                  |
| <b>Total Other Financing Uses</b>     |                   |                          |                        | <b>35,258,508</b> |                  |
| <b>TOTAL BUDGET</b>                   |                   |                          |                        | <b>88,091,001</b> |                  |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**FINANCIAL PLAN**  
**FISCAL YEAR 2026**

| DEPARTMENT/DIVISION                   | PERSONAL SERVICES          | OTHER SERVICES & CHARGES | MATERIALS AND SUPPLIES | TOTAL              |                  |
|---------------------------------------|----------------------------|--------------------------|------------------------|--------------------|------------------|
| <b>City Manager -</b>                 |                            |                          |                        |                    |                  |
| Operations                            | 428,598                    | 14,300                   | 5,000                  | 447,898            |                  |
| <b>Finance -</b>                      | <b>Revenue</b>             | <b>827,613</b>           | <b>1,243,700</b>       | <b>13,000</b>      | <b>2,084,313</b> |
| <b>General Government</b>             | <b>12,000</b>              | <b>1,756,950</b>         | <b>6,200</b>           | <b>1,775,150</b>   |                  |
| <b>General Services:</b>              |                            |                          |                        |                    |                  |
| Operations                            | 535,596                    | 169,000                  | 30,400                 | 734,996            |                  |
| Building Maintenance                  | 1,082,045                  | 92,600                   | 56,500                 | 1,231,145          |                  |
| Fleet Maintenance                     | 1,882,464                  | 463,550                  | 143,675                | 2,489,689          |                  |
| Logistics                             | 589,256                    | 82,650                   | 19,400                 | 691,306            |                  |
| <b>Total General Services</b>         | <b>4,089,360</b>           | <b>807,800</b>           | <b>249,975</b>         | <b>5,147,135</b>   |                  |
| <b>Solid Waste &amp; Recycling</b>    | <b>4,480,698</b>           | <b>4,038,801</b>         | <b>1,467,200</b>       | <b>9,986,700</b>   |                  |
| <b>Engineering/Construction:</b>      |                            |                          |                        |                    |                  |
| Construction                          | 1,244,550                  | 43,600                   | 45,500                 | 1,333,650          |                  |
| Engineering                           | 852,324                    | 502,875                  | 29,275                 | 1,384,474          |                  |
| Stormwater                            | 756,076                    | 81,200                   | 17,800                 | 855,076            |                  |
| GIS                                   | 608,579                    | 239,278                  | 8,100                  | 855,957            |                  |
| Environmental                         | 573,628                    | 24,150                   | 8,475                  | 606,253            |                  |
| Special Projects                      | 456,259                    | 5,275                    | 7,825                  | 469,359            |                  |
| Transportation                        | 612,739                    | 18,375                   | 5,575                  | 636,689            |                  |
| <b>Total Engineering/Construction</b> | <b>5,104,154</b>           | <b>914,753</b>           | <b>122,550</b>         | <b>6,141,457</b>   |                  |
| <b>Street/Stormwater -</b>            |                            |                          |                        |                    |                  |
| Stormwater                            | 3,789,590                  | 1,306,923                | 474,500                | 5,571,013          |                  |
| <b>Utilities:</b>                     |                            |                          |                        |                    |                  |
| Water Distribution                    | 2,562,565                  | 2,877,520                | 1,142,600              | 6,582,685          |                  |
| Administration                        | 471,494                    | 53,300                   | 18,100                 | 542,894            |                  |
| Water R & C                           | 1,432,257                  | 79,700                   | 204,200                | 1,716,157          |                  |
| Water Resources                       | 277,417                    | 311,900                  | 72,200                 | 661,517            |                  |
| Waterplant                            | 1,538,216                  | 2,230,500                | 2,670,800              | 6,439,516          |                  |
| Meter Readers                         | 833,620                    | 246,400                  | 695,600                | 1,775,620          |                  |
| Wastewater Treatment                  | 952,938                    | 3,058,100                | 495,500                | 4,506,538          |                  |
| Sewer R & C                           | 1,490,477                  | 2,918,894                | 391,700                | 4,801,071          |                  |
| <b>Total Utilities</b>                | <b>9,558,984</b>           | <b>11,776,314</b>        | <b>5,690,700</b>       | <b>27,025,998</b>  |                  |
| <b>TOTAL EXPENDITURES</b>             | <b>28,290,998</b>          | <b>21,859,541</b>        | <b>8,029,125</b>       | <b>58,179,664</b>  |                  |
| <b>CAPITAL OUTLAY</b>                 |                            |                          |                        | <b>10,993,188</b>  |                  |
| <b>Other Financing Uses:</b>          | Additional positions       |                          |                        | -                  |                  |
|                                       | Debt Service:              |                          |                        | 13,997,000         |                  |
|                                       | Transfers Out              |                          |                        | 24,203,485         |                  |
|                                       |                            |                          |                        | -                  |                  |
|                                       | <b>Total Transfers Out</b> |                          |                        | <b>24,203,485</b>  |                  |
| <b>Total Other Financing Uses</b>     |                            |                          |                        | <b>38,200,485</b>  |                  |
| <b>TOTAL BUDGET</b>                   |                            |                          |                        | <b>107,373,337</b> |                  |

## OFFICE OF THE CITY MANAGER

**DIVISIONS:**

City Manager

Operations

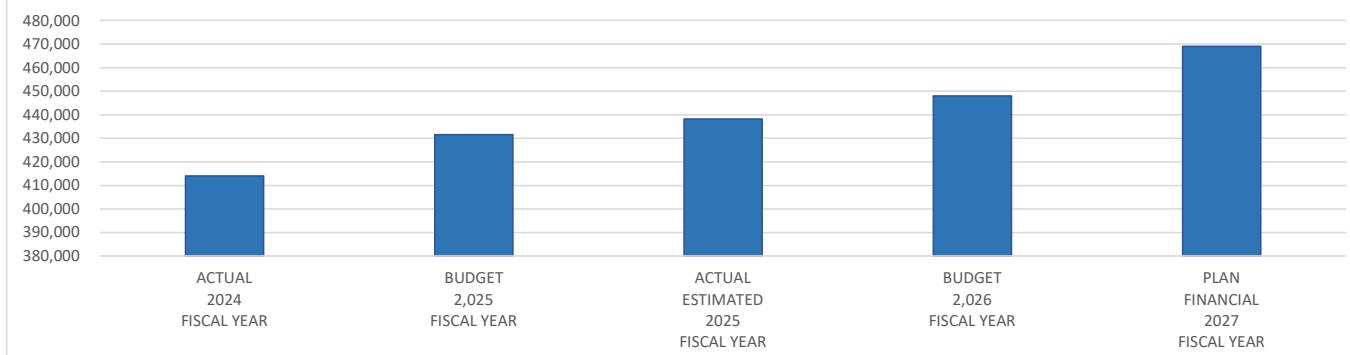
**PURPOSE:**

To serve as the Chief Executive Officer of the City of Broken Arrow providing for the oversight and administration of all City departments, directing the implementation of policies and programs adopted by the City Council, resolving citizen concerns, representing the City with in the community, region and state as required and recommending the annual budget and policy recommendations for consideration by the City Council. The City Manager's office is also responsible for communications of City business and plans and the coordination of major projects.

|                 | FY 2024 | FY 2025 | FY 2026 |
|-----------------|---------|---------|---------|
| Total Full Time | 2       | 2       | 2       |
| Total Part Time | 0       | 0       | 0       |

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2,025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2,026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|--------------------------------|--------------------------------------------|--------------------------------|------------------------------------------|
| <b>PERSONAL SERVICES:</b>                 |                               |                                |                                            |                                |                                          |
| SALARIES & WAGES                          | 305,372                       | 309,321                        | 314,983                                    | 319,214                        | 332,985                                  |
| EMPLOYEE BENEFITS                         | 103,076                       | 107,914                        | 108,824                                    | 109,384                        | 117,024                                  |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>408,448</b>                | <b>417,235</b>                 | <b>423,807</b>                             | <b>428,598</b>                 | <b>450,009</b>                           |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                                |                                            |                                |                                          |
| PROF & TECH SERVICES                      | 1,434                         | 4,600                          | 4,600                                      | 6,100                          | 6,300                                    |
| PROPERTY SERVICES                         | -                             | -                              | -                                          | -                              | -                                        |
| OTHER SERVICES                            | 4,139                         | 6,600                          | 6,600                                      | 8,200                          | 9,200                                    |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>5,572</b>                  | <b>11,200</b>                  | <b>11,200</b>                              | <b>14,300</b>                  | <b>15,500</b>                            |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>-</b>                      | <b>3,200</b>                   | <b>3,200</b>                               | <b>5,000</b>                   | <b>3,500</b>                             |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>414,020</b>                | <b>431,635</b>                 | <b>438,207</b>                             | <b>447,898</b>                 | <b>469,009</b>                           |

**OFFICE OF THE CITY MANAGER**


**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**CITY MANAGER**  
**Operations Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2201302-510040                  | REGULAR                   | 303,185                       | 305,721                       | 310,500                                    | 315,614                       | 329,185                                  |
| 2201302-510050                  | VARIABLE PAY              | -                             | -                             | 883                                        | -                             | -                                        |
| 2201302-510110                  | OVERTIME                  | 2,187                         | 3,600                         | 3,600                                      | 3,600                         | 3,800                                    |
| <b>SALARIES AND WAGES</b>       |                           | <b>305,372</b>                | <b>309,321</b>                | <b>314,983</b>                             | <b>319,214</b>                | <b>332,985</b>                           |
| 2201302-520100                  | LONGEVITY                 | 2,000                         | 2,200                         | 2,200                                      | 2,400                         | 2,600                                    |
| 2201302-520210                  | SOCIAL SECURITY           | 20,369                        | 23,663                        | 24,096                                     | 21,102                        | 25,473                                   |
| 2201302-520220                  | RETIREMENT                | 31,493                        | 30,932                        | 31,498                                     | 32,557                        | 33,299                                   |
| 2201302-520260                  | INSURANCE                 | 41,654                        | 43,559                        | 43,470                                     | 45,764                        | 48,052                                   |
| 2201302-520400                  | CAR ALLOWANCE             | 4,800                         | 4,800                         | 4,800                                      | 4,800                         | 4,800                                    |
| 2201302-520410                  | CELL PHONE ALLOWANCE      | 2,760                         | 2,760                         | 2,760                                      | 2,760                         | 2,800                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>103,076</b>                | <b>107,914</b>                | <b>108,824</b>                             | <b>109,384</b>                | <b>117,024</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>408,448</b>                | <b>417,235</b>                | <b>423,807</b>                             | <b>428,598</b>                | <b>450,009</b>                           |
| 2201302-530110                  | REG. FEES & CERTIFIC      | 1,384                         | 4,200                         | 4,200                                      | 5,100                         | 5,200                                    |
| 2201302-530850                  | MEMBERSHIP DUES           | 50                            | 400                           | 400                                        | 1,000                         | 1,100                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>1,434</b>                  | <b>4,600</b>                  | <b>4,600</b>                               | <b>6,100</b>                  | <b>6,300</b>                             |
| 2201302-540550                  | MAINTENANCE SERVICES      | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROPERTY SERVICES</b>        |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                                 |
| 2201302-550030                  | TRAVEL & EXPENSES         | 4,139                         | 6,500                         | 6,500                                      | 8,000                         | 9,000                                    |
| 2201302-550360                  | PRINTING SERVICES         | -                             | 100                           | 100                                        | 200                           | 200                                      |
| 2201302-550370                  | TEMPORARY SERVICES        | -                             | -                             | -                                          | -                             | -                                        |
| 2201302-550540                  | OUTSIDE DATA SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>           |                           | <b>4,139</b>                  | <b>6,600</b>                  | <b>6,600</b>                               | <b>8,200</b>                  | <b>9,200</b>                             |
| 2201302-560030                  | OFFICE SUPPLIES           | -                             | 200                           | 200                                        | 300                           | 300                                      |
| 2201302-560230                  | MATERIAL & SUPPLIES       | -                             | 500                           | 500                                        | 600                           | 600                                      |
| 2201302-560240                  | OTHER EQUIPMENT           | -                             | 2,400                         | 2,400                                      | 4,000                         | 2,500                                    |
| 2201302-560280                  | BOOKS, MAGS, & SUBSCRIPT. | -                             | 100                           | 100                                        | 100                           | 100                                      |
| <b>MATERIAL AND SUPPLIES</b>    |                           | <b>-</b>                      | <b>3,200</b>                  | <b>3,200</b>                               | <b>5,000</b>                  | <b>3,500</b>                             |
| <b>TOTAL OPERATIONS</b>         |                           | <b>414,020</b>                | <b>431,635</b>                | <b>438,207</b>                             | <b>447,898</b>                | <b>469,009</b>                           |

## FINANCE DEPARTMENT

**DIVISIONS:**

Revenue

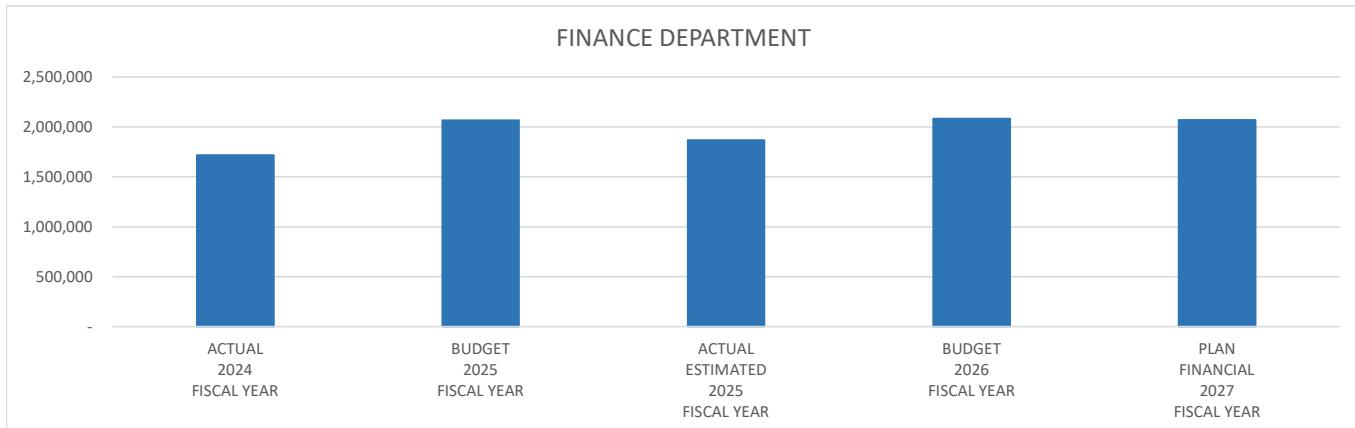
**PURPOSE:**

The Revenue Division's purpose is to provide prompt and courteous service to the citizens of the City by coordinating with the Water, Sewer, Stormwater and Sanitation utilities for timely levels of service, presenting accurate customer bills on a timely basis, facilitate information and community news through messages on the monthly bills, collect and accurately post payments to the appropriate customer accounts and deposit all collections for the day. The Logistics Division processes all purchase requisitions and issues purchase orders for the City. It is also the central receiving point for materials ordered and maintains the main warehouse.

|                 | FY 2024 | FY 2025 | FY 2026 |
|-----------------|---------|---------|---------|
| Total Full Time | 10      | 10      | 10      |
| Total Part Time | 0       | 0       | 0       |

**FINANCIAL HIGHLIGHTS**

|                                     | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET |                  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>          |                               |                               |                                            |                               |                  |                                          |
| SALARIES & WAGES                    | 514,334                       | 548,226                       | 542,272                                    | 588,753                       | 612,672          |                                          |
| EMPLOYEE BENEFITS                   | 232,483                       | 246,878                       | 247,457                                    | 238,860                       | 256,952          |                                          |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>746,817</b>                | <b>795,104</b>                | <b>789,729</b>                             | <b>827,613</b>                | <b>869,624</b>   |                                          |
| <b>OTHER SERVICES &amp; CHARGES</b> |                               |                               |                                            |                               |                  |                                          |
| PROF & TECH SERVICES                | 86,348                        | 83,000                        | 106,500                                    | 113,500                       | 118,000          |                                          |
| PROPERTY SERVICES                   | 43,343                        | 73,700                        | 52,600                                     | 75,800                        | 75,800           |                                          |
| OTHER SERVICES                      | 834,222                       | 1,103,000                     | 912,800                                    | 1,054,400                     | 994,400          |                                          |
| <b>TOTAL OTHER SERV/CHARGES</b>     | <b>963,912</b>                | <b>1,259,700</b>              | <b>1,071,900</b>                           | <b>1,243,700</b>              | <b>1,188,200</b> |                                          |
| <b>MATERIALS &amp; SUPPLIES</b>     | <b>9,367</b>                  | <b>12,700</b>                 | <b>9,000</b>                               | <b>13,000</b>                 | <b>13,000</b>    |                                          |
| <b>TOTAL OPERATING EXPENSES</b>     | <b>1,720,097</b>              | <b>2,067,504</b>              | <b>1,870,628</b>                           | <b>2,084,313</b>              | <b>2,070,824</b> |                                          |



**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
FINANCE DEPARTMENT  
Revenue Division**

| ACCOUNT NUMBER                  | DESCRIPTION                  | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                              |                               |                               |                                            |                               |                                          |
| 2201503-510040                  | REGULAR                      | 506,104                       | 515,726                       | 531,800                                    | 556,253                       | 580,172                                  |
| 2201503-510050                  | VARIABLE PAY                 | -                             | 2,500                         | 472                                        | 2,500                         | 2,500                                    |
| 2201503-510110                  | OVERTIME                     | 8,229                         | 30,000                        | 10,000                                     | 30,000                        | 30,000                                   |
| 2201503-510190                  | INJURY PAY                   | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                              | <b>514,334</b>                | <b>548,226</b>                | <b>542,272</b>                             | <b>588,753</b>                | <b>612,672</b>                           |
| 2201503-520100                  | LONGEVITY                    | 5,600                         | 6,100                         | 5,700                                      | 5,800                         | 6,400                                    |
| 2201503-520120                  | EDUCATION                    | 1,200                         | 1,500                         | 1,500                                      | 1,200                         | 1,200                                    |
| 2201503-520210                  | SOCIAL SECURITY              | 38,185                        | 42,406                        | 41,484                                     | 40,940                        | 46,869                                   |
| 2201503-520220                  | RETIREMENT                   | 52,210                        | 54,823                        | 54,227                                     | 56,422                        | 61,267                                   |
| 2201503-520260                  | INSURANCE                    | 134,329                       | 141,050                       | 143,586                                    | 133,538                       | 140,215                                  |
| 2201503-520410                  | CELL PHONE ALLOWANCE         | 960                           | 1,000                         | 960                                        | 960                           | 1,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                              | <b>232,483</b>                | <b>246,878</b>                | <b>247,457</b>                             | <b>238,860</b>                | <b>256,952</b>                           |
| <b>PERSONNEL SERVICES</b>       |                              | <b>746,817</b>                | <b>795,104</b>                | <b>789,729</b>                             | <b>827,613</b>                | <b>869,624</b>                           |
| 2201503-530110                  | REG. FEES & CERTIFICATION    | 1,199                         | 2,500                         | 1,200                                      | 2,500                         | 2,500                                    |
| 2201503-530810                  | AUDIT FEES                   | 34,250                        | 37,500                        | 65,300                                     | 68,000                        | 70,000                                   |
| 2201503-530850                  | MEMBERSHIP DUES              | -                             | 500                           | -                                          | 500                           | 500                                      |
| 2201503-530870                  | PROFESSIONAL SERVICES        | 50,899                        | 42,500                        | 40,000                                     | 42,500                        | 45,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                              | <b>86,348</b>                 | <b>83,000</b>                 | <b>106,500</b>                             | <b>113,500</b>                | <b>118,000</b>                           |
| 2201503-540330                  | OTHER RENTAL                 | 1,225                         | 1,200                         | 3,100                                      | 3,300                         | 3,300                                    |
| 2201503-540550                  | MAINTENANCE SERVICES         | 42,118                        | 72,500                        | 49,500                                     | 72,500                        | 72,500                                   |
| <b>PROPERTY SERVICES</b>        |                              | <b>43,343</b>                 | <b>73,700</b>                 | <b>52,600</b>                              | <b>75,800</b>                 | <b>75,800</b>                            |
| 2201503-550030                  | TRAVEL & EXPENSES            | 793                           | 5,000                         | 2,000                                      | 5,000                         | 5,000                                    |
| 2201503-550280                  | CONTRACT SERVICES            | 104,584                       | 145,000                       | 115,000                                    | 146,400                       | 146,400                                  |
| 2201503-550360                  | PRINTING SERVICES            | 2,133                         | 3,000                         | 2,500                                      | 3,000                         | 3,000                                    |
| 2201503-550370                  | TEMPORARY SERVICES           | -                             | -                             | -                                          | -                             | -                                        |
| 2201503-550390                  | POSTAGE                      | 173,827                       | 400,000                       | 200,000                                    | 300,000                       | 230,000                                  |
| 2201503-550550                  | CREDIT CARD CHARGES          | 552,886                       | 550,000                       | 593,300                                    | 600,000                       | 610,000                                  |
| <b>OTHER SERVICES</b>           |                              | <b>834,222</b>                | <b>1,103,000</b>              | <b>912,800</b>                             | <b>1,054,400</b>              | <b>994,400</b>                           |
| 2201503-560030                  | OFFICE SUPPLIES              | 4,087                         | 4,000                         | 4,000                                      | 4,000                         | 4,000                                    |
| 2201503-560180                  | BUILDING MATERIAL & SUPPLIES | 121                           | -                             | -                                          | -                             | -                                        |
| 2201503-560230                  | MATERIAL & SUPPLIES          | 889                           | 1,200                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2201503-560240                  | OTHER EQUIPMENT              | 4,269                         | 7,500                         | 3,500                                      | 7,500                         | 7,500                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                              | <b>9,367</b>                  | <b>12,700</b>                 | <b>9,000</b>                               | <b>13,000</b>                 | <b>13,000</b>                            |
| <b>REVENUE</b>                  |                              | <b>1,720,097</b>              | <b>2,067,504</b>              | <b>1,870,628</b>                           | <b>2,084,313</b>              | <b>2,070,824</b>                         |

## GENERAL GOVERNMENT

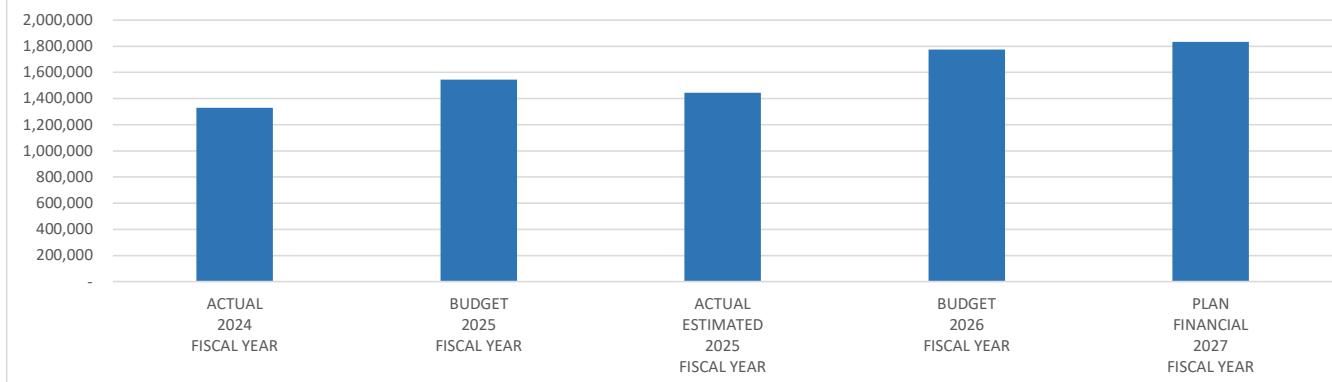
**PURPOSE:**

The General Government program assembles all general purpose expenditure requirements that are not chargeable to specific departments. These expenditures do not include any personnel costs except for unemployment benefits, but do include such type of expenditures as building maintenance for City Hall, expenditures relating to conducting the City's business by BAMA Trustees and other general expenses for the operation of BAMA.

**FINANCIAL HIGHLIGHTS**

|                                     | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>          |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                    | -                             | -                             | -                                          | -                             | -                                        |
| EMPLOYEE BENEFITS                   | 8,594                         | 7,000                         | 4,161                                      | 12,000                        | 12,000                                   |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>8,594</b>                  | <b>7,000</b>                  | <b>4,161</b>                               | <b>12,000</b>                 | <b>12,000</b>                            |
| <b>OTHER SERVICES &amp; CHARGES</b> |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                | 150,409                       | 169,000                       | 190,000                                    | 300,000                       | 310,000                                  |
| PROPERTY SERVICES                   | 39,304                        | 82,000                        | 27,250                                     | 89,750                        | 90,850                                   |
| OTHER SERVICES                      | 1,116,931                     | 1,279,500                     | 1,217,200                                  | 1,367,200                     | 1,414,200                                |
| <b>TOTAL OTHER SERV/CHARGES</b>     | <b>1,306,645</b>              | <b>1,530,500</b>              | <b>1,434,450</b>                           | <b>1,756,950</b>              | <b>1,815,050</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>     | <b>13,106</b>                 | <b>5,700</b>                  | <b>6,000</b>                               | <b>6,200</b>                  | <b>6,200</b>                             |
| <b>TOTAL OPERATING EXPENSES</b>     | <b>1,328,344</b>              | <b>1,543,200</b>              | <b>1,444,611</b>                           | <b>1,775,150</b>              | <b>1,833,250</b>                         |

**GENERAL GOVERNMENT**



**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
GENERAL GOVERNMENT**

| ACCOUNT NUMBER                  | DESCRIPTION                | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|----------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2201700-520250                  | UNEMPLOYMENT COMPENSATION  | 7,017                         | 5,000                         | 2,500                                      | 10,000                        | 10,000                                   |
| 2201700-520280                  | PCORI FEE                  | 1,577                         | 2,000                         | 1,661                                      | 2,000                         | 2,000                                    |
| EMPLOYEE BENEFITS               |                            | <u>8,594</u>                  | <u>7,000</u>                  | <u>4,161</u>                               | <u>12,000</u>                 | <u>12,000</u>                            |
| <b>PERSONNEL SERVICES</b>       |                            | <b>8,594</b>                  | <b>7,000</b>                  | <b>4,161</b>                               | <b>12,000</b>                 | <b>12,000</b>                            |
| 2201700-530080                  | LEGAL EXPENSES - LABOR     | -                             | 15,000                        | -                                          | 15,000                        | 15,000                                   |
| 2201700-530090                  | LEGAL EXPENSE LITIGATION   | -                             | 10,000                        | -                                          | 10,000                        | 10,000                                   |
| 2201700-530110                  | REG FEES & CERTIFICATION   | -                             | 20,000                        | -                                          | 20,000                        | 20,000                                   |
| 2201700-530850                  | MEMBERSHIP DUES            | 127,172                       | 94,000                        | 115,000                                    | 125,000                       | 135,000                                  |
| 2201700-530870                  | PROFESSIONAL SERVICES      | 23,237                        | 30,000                        | 75,000                                     | 130,000                       | 130,000                                  |
| <b>PROF &amp; TECH SERVICES</b> |                            | <b>150,409</b>                | <b>169,000</b>                | <b>190,000</b>                             | <b>300,000</b>                | <b>310,000</b>                           |
| 2201700-540070                  | PROPERTY MAINTENANCE       | 11,756                        | 2,000                         | 2,000                                      | 2,000                         | 2,500                                    |
| 2201700-540160                  | BUILDING MAINT EMERGENCIES | 15,281                        | 25,000                        | 12,000                                     | -                             | -                                        |
| 2201700-540280                  | MISC CONTRACT SERVICES     | 12,153                        | 20,000                        | 13,000                                     | 20,000                        | 20,000                                   |
| 2201700-540330                  | OTHER RENTAL               | 114                           | 10,000                        | 250                                        | 10,000                        | 10,000                                   |
| 2201700-540550                  | MAINTENANCE SERVICES       | -                             | 25,000                        | -                                          | 57,750                        | 58,350                                   |
| <b>PROPERTY SERVICES</b>        |                            | <b>39,304</b>                 | <b>82,000</b>                 | <b>27,250</b>                              | <b>89,750</b>                 | <b>90,850</b>                            |
| 2201700-550030                  | TRAVEL & EXPENSES          | 653                           | 1,000                         | 500                                        | 1,000                         | 1,000                                    |
| 2201700-550090                  | MISCELLANEOUS TORT CLAIMS  | 95,454                        | 100,000                       | 102,500                                    | 110,000                       | 120,000                                  |
| 2201700-550110                  | WORKERS COMP               | 577,500                       | 707,500                       | 707,500                                    | 741,000                       | 750,000                                  |
| 2201700-550220                  | TELEPHONE                  | -                             | 6,000                         | -                                          | 6,000                         | 6,000                                    |
| 2201700-550230                  | OTHER UTILITIES            | 3,773                         | 6,000                         | 25,000                                     | 25,000                        | 28,000                                   |
| 2201700-550240                  | UTILITIES (ONG)            | -                             | -                             | 200                                        | 200                           | 200                                      |
| 2201700-550250                  | UTILITIES (PSO)            | -                             | -                             | -                                          | -                             | -                                        |
| 2201700-550360                  | PRINTING SERVICES          | -                             | 4,000                         | 2,500                                      | 4,000                         | 4,000                                    |
| 2201700-550760                  | INSURANCE-GENERAL          | 239,803                       | 275,000                       | 279,000                                    | 300,000                       | 325,000                                  |
| 2201700-550800                  | BLANKET PURCHASE ORDERS    | 67                            | -                             | -                                          | -                             | -                                        |
| 2201700-550860                  | MISCELLANEOUS              | 176,137                       | 150,000                       | 75,000                                     | 150,000                       | 150,000                                  |
| 2201700-550890                  | EMPLOYEE/CITIZEN ACTIVITY  | 23,544                        | 30,000                        | 25,000                                     | 30,000                        | 30,000                                   |
| <b>OTHER SERVICES</b>           |                            | <b>1,116,931</b>              | <b>1,279,500</b>              | <b>1,217,200</b>                           | <b>1,367,200</b>              | <b>1,414,200</b>                         |
| 2201700-560030                  | OFFICE SUPPLIES            | 158                           | 500                           | 500                                        | 500                           | 500                                      |
| 2201700-560230                  | MATERIAL & SUPPLIES        | 2,480                         | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2201700-560240                  | OTHER EQUIPMENT            | 5,454                         | 2,000                         | 2,500                                      | 2,500                         | 2,500                                    |
| 2201700-560280                  | BOOKS & SUBSCRIPTIONS      | -                             | 200                           | -                                          | 200                           | 200                                      |
| 2201700-560300                  | JANITORIAL SUPPLIES        | 5,014                         | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                            | <b>13,106</b>                 | <b>5,700</b>                  | <b>6,000</b>                               | <b>6,200</b>                  | <b>6,200</b>                             |
| <b>GENERAL GOVERNMENT</b>       |                            | <b>1,328,344</b>              | <b>1,543,200</b>              | <b>1,444,611</b>                           | <b>1,775,150</b>              | <b>1,833,250</b>                         |

## GENERAL SERVICES DEPARTMENT

**DIVISIONS:**

Operations  
Fleet Maintenance  
Building Maintenance  
Logistics Division

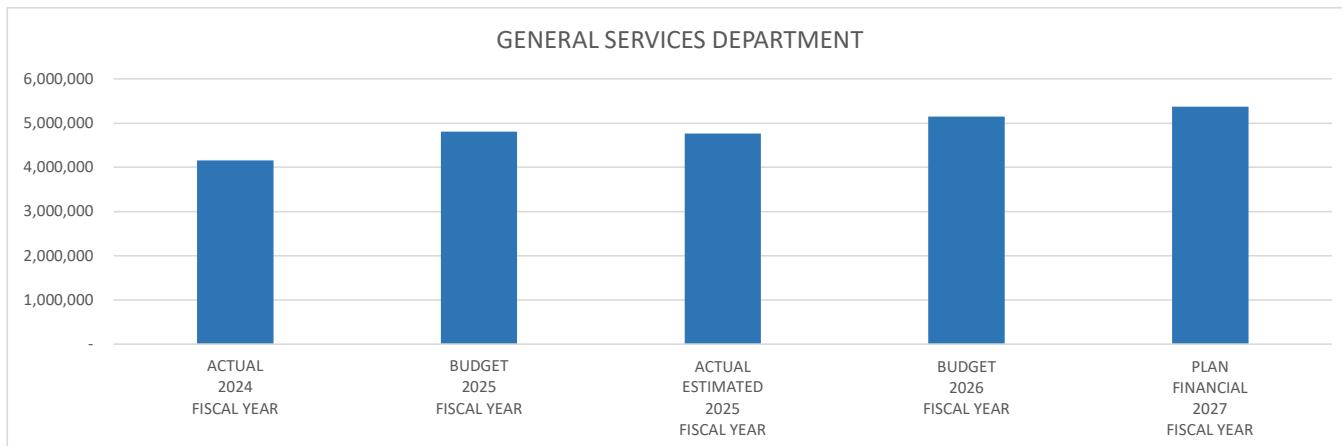
**PURPOSE:**

The General Services Department performs the vehicle and building maintenance functions for the City.

|                 | FY 2024 | FY 2025 | FY 2026 |
|-----------------|---------|---------|---------|
| Total Full Time | 43      | 44      | 44      |
| Total Part Time | 0       | 0       | 0       |

**FINANCIAL HIGHLIGHTS**

|                                     | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>          |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                    | 2,378,464                     | 2,723,967                     | 2,615,476                                  | 2,848,582                     | 2,966,497                                |
| EMPLOYEE BENEFITS                   | 1,013,862                     | 1,197,221                     | 1,135,164                                  | 1,240,778                     | 1,327,192                                |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>3,392,326</b>              | <b>3,921,188</b>              | <b>3,750,641</b>                           | <b>4,089,360</b>              | <b>4,293,689</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b> |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                | 8,941                         | 34,200                        | 25,900                                     | 22,900                        | 23,300                                   |
| PROPERTY SERVICES                   | 326,978                       | 377,000                       | 439,984                                    | 464,450                       | 467,500                                  |
| OTHER SERVICES                      | 201,767                       | 249,350                       | 322,150                                    | 320,450                       | 328,200                                  |
| <b>TOTAL OTHER SERV/CHARGES</b>     | <b>537,686</b>                | <b>660,550</b>                | <b>788,034</b>                             | <b>807,800</b>                | <b>819,000</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>     | <b>224,981</b>                | <b>228,900</b>                | <b>228,475</b>                             | <b>249,975</b>                | <b>258,600</b>                           |
| <b>TOTAL OPERATING EXPENSES</b>     | <b>4,154,993</b>              | <b>4,810,638</b>              | <b>4,767,150</b>                           | <b>5,147,135</b>              | <b>5,371,289</b>                         |



**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**OPERATIONS DEPARTMENT**  
**Operations Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2205100-510040                  | REGULAR                   | 257,533                       | 349,943                       | 346,500                                    | 377,761                       | 394,005                                  |
| 2205100-510050                  | VARIABLE PAY              | -                             | -                             | -                                          | -                             | -                                        |
| 2205100-510110                  | OVERTIME                  | 2,832                         | 2,500                         | 3,500                                      | 2,500                         | 2,500                                    |
| <b>SALARIES AND WAGES</b>       |                           | <b>260,365</b>                | <b>352,443</b>                | <b>350,000</b>                             | <b>380,261</b>                | <b>396,505</b>                           |
| 2205100-520100                  | LONGEVITY                 | 1,100                         | 1,200                         | 3,000                                      | 3,200                         | 3,900                                    |
| 2205100-520120                  | EDUCATION/PERFORMANCE     | 600                           | 600                           | 900                                        | 900                           | 900                                      |
| 2205100-520210                  | SOCIAL SECURITY           | 19,485                        | 26,962                        | 26,775                                     | 28,183                        | 30,333                                   |
| 2205100-520220                  | RETIREMENT                | 26,302                        | 35,244                        | 35,000                                     | 38,378                        | 39,650                                   |
| 2205100-520260                  | INSURANCE                 | 50,593                        | 76,645                        | 80,477                                     | 82,754                        | 86,891                                   |
| 2205100-520410                  | CELL PHONE ALLOWANCE      | 960                           | 500                           | 1,760                                      | 1,920                         | 1,920                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>99,041</b>                 | <b>141,151</b>                | <b>147,912</b>                             | <b>155,335</b>                | <b>163,594</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>359,406</b>                | <b>493,594</b>                | <b>497,912</b>                             | <b>535,596</b>                | <b>560,099</b>                           |
| 2205100-530110                  | REG. FEES & CERTIFICATION | 3,459                         | 6,000                         | 6,000                                      | 6,000                         | 6,000                                    |
| 2205100-530850                  | MEMBERSHIP DUES           | 244                           | 1,300                         | 1,300                                      | 3,000                         | 3,000                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>3,703</b>                  | <b>7,300</b>                  | <b>7,300</b>                               | <b>9,000</b>                  | <b>9,000</b>                             |
| 2205100-540070                  | BUILDING MAINTENANCE      | 46,053                        | 35,000                        | 40,184                                     | 40,000                        | 41,000                                   |
| 2205100-540200                  | VEHICLE REPAIR            | -                             | 4,000                         | 11,500                                     | 4,000                         | 4,000                                    |
| 2205100-540280                  | MISC CONTRACT SERVICES    | 33                            | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205100-540330                  | OTHER RENTAL              | 1,078                         | 2,300                         | 1,300                                      | 2,300                         | 2,300                                    |
| 2205100-540550                  | MAINTENANCE SERVICES      | 1,236                         | 18,000                        | 5,000                                      | 18,000                        | 18,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>48,401</b>                 | <b>60,300</b>                 | <b>58,984</b>                              | <b>65,300</b>                 | <b>66,300</b>                            |
| 2205100-550030                  | TRAVEL & EXPENSES         | 4,586                         | 4,000                         | 12,500                                     | 10,000                        | 10,000                                   |
| 2205100-550220                  | TELEPHONE                 | 9,709                         | 9,000                         | 9,000                                      | 9,000                         | 9,000                                    |
| 2205100-550240                  | UTILITIES (ONG)           | 18,313                        | 10,500                        | 10,500                                     | 14,000                        | 14,750                                   |
| 2205100-550250                  | UTILITIES (PSO)           | 37,067                        | 42,000                        | 42,000                                     | 58,000                        | 61,000                                   |
| 2205100-550360                  | PRINTING SERVICES         | -                             | 500                           | 500                                        | 500                           | 500                                      |
| 2205100-550540                  | OUTSIDE DATA SERVICES     | 174                           | 1,200                         | 2,200                                      | 1,200                         | 1,200                                    |
| 2205100-550890                  | EMPLOYEE/CITIZEN ACTIVITY | 325                           | 1,200                         | 2,000                                      | 2,000                         | 2,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b>70,174</b>                 | <b>68,400</b>                 | <b>78,700</b>                              | <b>94,700</b>                 | <b>98,450</b>                            |
| 2205100-560030                  | OFFICE SUPPLIES           | 1,220                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205100-560100                  | UNIFORMS                  | 531                           | 900                           | 900                                        | 900                           | 900                                      |
| 2205100-560180                  | BLDG MATERIAL & SUPPLIES  | 5,584                         | 7,000                         | 7,000                                      | 7,000                         | 7,200                                    |
| 2205100-560190                  | TIRES & TUBES             | 991                           | 1,400                         | 1,400                                      | 1,400                         | 1,400                                    |
| 2205100-560200                  | VEHICLE REPAIR PARTS      | 1,173                         | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 2205100-560210                  | FUEL & LUBRICANTS         | 400                           | 1,600                         | 1,600                                      | 1,600                         | 1,600                                    |
| 2205100-560230                  | MATERIAL & SUPPLIES       | 2,669                         | 3,000                         | 3,000                                      | 3,000                         | 3,200                                    |
| 2205100-560240                  | OTHER EQUIPMENT           | 12,108                        | 13,000                        | 10,000                                     | 13,000                        | 13,000                                   |
| 2205100-560500                  | RADIO MAINTENANCE         | -                             | 200                           | 200                                        | -                             | -                                        |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>24,675</b>                 | <b>30,600</b>                 | <b>27,600</b>                              | <b>30,400</b>                 | <b>30,800</b>                            |
| <b>OPERATIONS TOTAL</b>         |                           | <b>506,359</b>                | <b>660,194</b>                | <b>670,496</b>                             | <b>734,996</b>                | <b>764,649</b>                           |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**OPERATIONS DEPARTMENT**  
**Building Maintenance Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205115-510040                  | REGULAR                   | 601,281                       | 668,357                       | 597,000                                    | 690,425                       | 720,114                                  |
| 2205115-510050                  | VARIABLE PAY              | -                             | 1,000                         | 576                                        | 1,000                         | 1,000                                    |
| 2205115-510110                  | OVERTIME                  | 39,529                        | 35,000                        | 50,000                                     | 40,000                        | 40,000                                   |
| 2205115-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>640,809</b>                | <b>704,357</b>                | <b>647,576</b>                             | <b>731,425</b>                | <b>761,114</b>                           |
| 2205115-520100                  | LONGEVITY                 | 11,200                        | 12,000                        | 11,100                                     | 9,300                         | 10,500                                   |
| 2205115-520210                  | SOCIAL SECURITY           | 47,931                        | 53,883                        | 49,540                                     | 50,208                        | 58,225                                   |
| 2205115-520220                  | RETIREMENT                | 65,281                        | 70,436                        | 64,758                                     | 70,111                        | 76,111                                   |
| 2205115-520260                  | INSURANCE                 | 157,219                       | 190,850                       | 173,289                                    | 220,000                       | 231,000                                  |
| 2205115-520410                  | CELL PHONE ALLOWANCE      | 960                           | 1,000                         | 960                                        | 1,000                         | 1,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>282,591</b>                | <b>328,169</b>                | <b>299,647</b>                             | <b>350,619</b>                | <b>376,837</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>923,400</b>                | <b>1,032,526</b>              | <b>947,223</b>                             | <b>1,082,045</b>              | <b>1,137,950</b>                         |
| 2205115-530110                  | REG. FEES & CERTIFICATION | 95                            | 5,000                         | 2,500                                      | 2,000                         | 2,000                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>95</b>                     | <b>5,000</b>                  | <b>2,500</b>                               | <b>2,000</b>                  | <b>2,000</b>                             |
| 2205115-540200                  | VEHICLE REPAIR            | 15,709                        | 6,000                         | 5,000                                      | 15,000                        | 15,000                                   |
| 2205115-540280                  | MISC CONTRACT SERVICES    | 381                           | -                             | -                                          | -                             | -                                        |
| 2205115-540310                  | UNIFORM RENTAL/SERVICES   | 2,013                         | 3,900                         | 3,900                                      | 3,900                         | 4,000                                    |
| 2205115-540330                  | OTHER RENTAL              | 419                           | 1,400                         | 3,500                                      | 1,900                         | 1,900                                    |
| 2205115-540550                  | MAINTENANCE SERVICES      | 9,730                         | 10,800                        | 12,500                                     | 12,500                        | 14,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>28,252</b>                 | <b>22,100</b>                 | <b>24,900</b>                              | <b>33,300</b>                 | <b>34,900</b>                            |
| 2205115-550030                  | TRAVEL                    | -                             | -                             | -                                          | 4,000                         | 4,000                                    |
| 2205115-550220                  | TELEPHONE                 | 226                           | 300                           | 300                                        | 300                           | 300                                      |
| 2205115-550370                  | TEMPORARY SERVICES        | 39,220                        | 43,100                        | 75,000                                     | 50,000                        | 52,000                                   |
| 2205115-550540                  | DATA SERVICES             | 2,177                         | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b>41,623</b>                 | <b>46,400</b>                 | <b>78,300</b>                              | <b>57,300</b>                 | <b>59,300</b>                            |
| 2205115-560030                  | OFFICE SUPPLIES           | 50                            | 200                           | 200                                        | -                             | -                                        |
| 2205115-560100                  | UNIFORMS                  | 4,871                         | 5,500                         | 5,500                                      | 5,500                         | 5,500                                    |
| 2205115-560180                  | BLDG MATERIAL & SUPPLIES  | 599                           | -                             | 1,000                                      | 500                           | 500                                      |
| 2205115-560190                  | TIRES & TUBES             | 1,472                         | 3,000                         | 4,800                                      | 3,000                         | 3,000                                    |
| 2205115-560200                  | VEHICLE REPAIR PARTS      | 6,960                         | 4,500                         | 5,500                                      | 4,500                         | 4,500                                    |
| 2205115-560210                  | FUEL & LUBRICANTS         | 10,662                        | 13,000                        | 13,000                                     | 13,000                        | 13,000                                   |
| 2205115-560230                  | MATERIAL & SUPPLIES       | 5,749                         | 2,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 2205115-560240                  | OTHER EQUIPMENT           | 17,996                        | 26,000                        | 21,000                                     | 26,000                        | 26,000                                   |
| 2205115-560300                  | JANITORIAL SUPPLIES       | 31                            | -                             | -                                          | -                             | -                                        |
| 2205115-560310                  | OTHER EQUIP PARTS/MAINT   | -                             | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>48,389</b>                 | <b>55,200</b>                 | <b>55,000</b>                              | <b>56,500</b>                 | <b>56,500</b>                            |
| <b>BUILDING MAINTENANCE</b>     |                           | <b>1,041,760</b>              | <b>1,161,226</b>              | <b>1,107,923</b>                           | <b>1,231,145</b>              | <b>1,290,650</b>                         |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**OPERATIONS DEPARTMENT**  
**Fleet Maintenance Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205120-510040                  | REGULAR                   | 1,059,204                     | 1,232,272                     | 1,157,800                                  | 1,265,949                     | 1,320,384                                |
| 2205120-510050                  | VARIABLE PAY              | -                             | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205120-510110                  | OVERTIME                  | 62,249                        | 65,000                        | 75,000                                     | 65,000                        | 65,000                                   |
| 2205120-510190                  | INJURY PAY                | 16,775                        | -                             | 20,000                                     | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>1,138,228</b>              | <b>1,298,272</b>              | <b>1,253,800</b>                           | <b>1,331,949</b>              | <b>1,386,384</b>                         |
| 2205120-520100                  | LONGEVITY                 | 13,600                        | 14,500                        | 15,300                                     | 16,100                        | 17,400                                   |
| 2205120-520120                  | EDUCATION/PERFORMANCE     | 25                            | 1,200                         | 400                                        | 600                           | 1,200                                    |
| 2205120-520210                  | SOCIAL SECURITY           | 85,375                        | 99,318                        | 95,916                                     | 93,809                        | 106,058                                  |
| 2205120-520220                  | RETIREMENT                | 116,361                       | 129,827                       | 125,380                                    | 128,361                       | 138,638                                  |
| 2205120-520260                  | INSURANCE                 | 268,931                       | 319,629                       | 288,039                                    | 297,685                       | 312,570                                  |
| 2205120-520310                  | TOOL ALLOWANCE            | 11,000                        | 13,000                        | 14,000                                     | 13,000                        | 15,000                                   |
| 2205120-520410                  | CELL PHONE ALLOWANCE      | 960                           | 1,000                         | 960                                        | 960                           | 1,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>496,253</b>                | <b>578,474</b>                | <b>539,995</b>                             | <b>550,515</b>                | <b>591,867</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>1,634,481</b>              | <b>1,876,746</b>              | <b>1,793,795</b>                           | <b>1,882,464</b>              | <b>1,978,251</b>                         |
| 2205120-530110                  | REG. FEES & CERTIFICATION | 1,678                         | 13,800                        | 8,000                                      | 3,800                         | 3,800                                    |
| 2205120-530840                  | MEDICAL VACCINATION       | -                             | 500                           | 500                                        | 500                           | 500                                      |
| 2205120-530850                  | MEMBERSHIP DUES           | 199                           | 800                           | 800                                        | 800                           | 800                                      |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>1,877</b>                  | <b>15,100</b>                 | <b>9,300</b>                               | <b>5,100</b>                  | <b>5,100</b>                             |
| 2205120-540070                  | BUILDING MAINTENANCE      | 13,972                        | 12,000                        | 13,000                                     | 13,250                        | 13,500                                   |
| 2205120-540200                  | VEHICLE REPAIR            | 1,409                         | 9,000                         | 9,000                                      | 9,000                         | 9,000                                    |
| 2205120-540280                  | MISC CONTRACT SERIVCES    | 149,047                       | 180,000                       | 180,000                                    | 180,000                       | 180,000                                  |
| 2205120-540290                  | OTHER EQUIPMENT REPAIR    | 7,633                         | 10,000                        | 40,000                                     | 50,000                        | 50,000                                   |
| 2205120-540310                  | UNIFORM RENTAL/SERVICES   | 5,030                         | 4,000                         | 4,000                                      | 4,000                         | 4,200                                    |
| 2205120-540330                  | OTHER RENTAL              | 2,375                         | 6,100                         | 6,100                                      | 6,100                         | 6,100                                    |
| 2205120-540500                  | RADIO MAINTENANCE OUTSIDE | -                             | 400                           | 400                                        | 400                           | 400                                      |
| 2205120-540550                  | MAINTENANCE SERVICES      | 42,600                        | 40,000                        | 45,000                                     | 40,000                        | 40,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>222,065</b>                | <b>261,500</b>                | <b>297,500</b>                             | <b>302,750</b>                | <b>303,200</b>                           |
| 2205120-550030                  | TRAVEL & EXPENSES         | 2,388                         | 12,000                        | 6,000                                      | 12,000                        | 12,000                                   |
| 2205120-550220                  | TELEPHONE                 | 2,221                         | 1,700                         | 1,700                                      | 1,700                         | 1,700                                    |
| 2205120-550240                  | UTILITIES (ONG)           | 29,324                        | 30,000                        | 30,000                                     | 30,000                        | 32,000                                   |
| 2205120-550250                  | UTILITIES (PSO)           | 17,951                        | 60,000                        | 40,000                                     | 60,000                        | 60,000                                   |
| 2205120-550370                  | TEMPORARY SERVICES        | 33,130                        | 22,100                        | 75,000                                     | 50,000                        | 50,000                                   |
| 2205120-550540                  | OUTSIDE DATA SERVICES     | 1,480                         | -                             | 2,200                                      | 2,000                         | 2,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b>86,495</b>                 | <b>125,800</b>                | <b>154,900</b>                             | <b>155,700</b>                | <b>157,700</b>                           |
| 2205120-560030                  | OFFICE SUPPLIES           | 351                           | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 2205120-560100                  | UNIFORMS                  | 9,181                         | 10,000                        | 10,000                                     | 10,000                        | 10,400                                   |
| 2205120-560180                  | BLDG MATERIAL & SUPPLIES  | 4,052                         | 12,000                        | 14,175                                     | 14,175                        | 14,500                                   |
| 2205120-560190                  | TIRES & TUBES             | 6,803                         | 3,100                         | 3,100                                      | 3,100                         | 3,100                                    |
| 2205120-560200                  | VEHICLE REPAIR PARTS      | 26,612                        | 10,000                        | 10,000                                     | 10,000                        | 10,000                                   |
| 2205120-560210                  | FUEL & LUBRICANTS         | 30,260                        | 20,000                        | 20,000                                     | 20,000                        | 20,000                                   |
| 2205120-560230                  | MATERIAL & SUPPLIES       | 38,888                        | 30,000                        | 30,000                                     | 40,000                        | 45,000                                   |
| 2205120-560240                  | OTHER EQUIPMENT           | 17,810                        | 33,400                        | 31,400                                     | 40,000                        | 42,000                                   |
| 2205120-560300                  | JANITORIAL SUPPLIES       | 567                           | 3,000                         | 3,000                                      | 4,000                         | 4,500                                    |
| 2205120-560310                  | OTHER EQUIP PARTS/MAINT   | 26                            | -                             | 200                                        | 200                           | 200                                      |
| 2205120-560500                  | RADIO MAINTENANCE         | -                             | 200                           | 200                                        | 200                           | 200                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>134,550</b>                | <b>123,700</b>                | <b>124,075</b>                             | <b>143,675</b>                | <b>151,900</b>                           |
| <b>FLEET MAINTENANCE</b>        |                           | <b>2,079,467</b>              | <b>2,402,846</b>              | <b>2,379,570</b>                           | <b>2,489,689</b>              | <b>2,596,151</b>                         |

**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
OPERATIONS DEPARTMENT  
Logistics Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2205130-510040                  | REGULAR                   | 329,231                       | 360,395                       | 355,100                                    | 396,447                       | 413,494                                  |
| 2205130-510050                  | VARIABLE PAY              | -                             | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 2205130-510110                  | OVERTIME                  | 9,754                         | 6,500                         | 7,000                                      | 6,500                         | 7,000                                    |
| 2205130-510190                  | INJURY PAY                | 76                            | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>339,062</b>                | <b>368,895</b>                | <b>364,100</b>                             | <b>404,947</b>                | <b>422,494</b>                           |
| 2205130-520100                  | LONGEVITY                 | 2,900                         | 5,000                         | 3,100                                      | 3,800                         | 4,000                                    |
| 2205130-520120                  | EDUCATION/PERFORMANCE     | 1,500                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205130-520210                  | SOCIAL SECURITY           | 25,718                        | 28,221                        | 27,854                                     | 29,477                        | 32,321                                   |
| 2205130-520220                  | RETIREMENT                | 34,308                        | 36,890                        | 36,410                                     | 40,175                        | 42,249                                   |
| 2205130-520260                  | INSURANCE                 | 70,912                        | 77,817                        | 78,747                                     | 109,357                       | 114,825                                  |
| 2205130-520410                  | CELL PHONE ALLOWANCE      | 640                           | -                             | -                                          | -                             | -                                        |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>135,978</b>                | <b>149,427</b>                | <b>147,610</b>                             | <b>184,309</b>                | <b>194,895</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>475,040</b>                | <b>518,323</b>                | <b>511,710</b>                             | <b>589,256</b>                | <b>617,389</b>                           |
| 2205130-530110                  | REG. FEES & CERTIFICATION | 1,508                         | 3,800                         | 3,800                                      | 3,800                         | 4,200                                    |
| 2205130-530850                  | MEMBERSHIP DUES           | 1,758                         | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>3,266</b>                  | <b>6,800</b>                  | <b>6,800</b>                               | <b>6,800</b>                  | <b>7,200</b>                             |
| 2205130-540200                  | VEHICLE REPAIR            | -                             | 4,000                         | 4,000                                      | 4,000                         | 4,000                                    |
| 2205130-540280                  | MISC CONTRACT             | -                             | 500                           | 1,000                                      | 500                           | 500                                      |
| 2205130-540310                  | UNIFORM RENTAL/SERVICES   | 624                           | 600                           | 600                                        | 600                           | 600                                      |
| 2205130-540330                  | OTHER RENTAL              | 2,899                         | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 2205130-540550                  | MAINTENANCE SERVICES      | 24,736                        | 25,000                        | 50,000                                     | 55,000                        | 55,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>28,260</b>                 | <b>33,100</b>                 | <b>58,600</b>                              | <b>63,100</b>                 | <b>63,100</b>                            |
| 2205130-550030                  | TRAVEL & EXPENSES         | -                             | 1,500                         | 2,500                                      | 5,000                         | 5,000                                    |
| 2205130-550050                  | LEGAL PUBLICATIONS        | 2,895                         | 5,000                         | 5,000                                      | 5,000                         | 5,000                                    |
| 2205130-550390                  | POSTAGE                   | -                             | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205130-550540                  | OUTSIDE DATA SERVICES     | -                             | -                             | 500                                        | 500                           | 500                                      |
| 2205130-550890                  | EMPLOYEE CITIZEN ACTIVITY | 580                           | 750                           | 750                                        | 750                           | 750                                      |
| <b>OTHER SERVICES</b>           |                           | <b>3,475</b>                  | <b>8,750</b>                  | <b>10,250</b>                              | <b>12,750</b>                 | <b>12,750</b>                            |
| 2205130-560030                  | OFFICE SUPPLIES           | 1,983                         | 3,500                         | 3,500                                      | 3,500                         | 3,500                                    |
| 2205130-560100                  | UNIFORMS                  | 2,349                         | 2,200                         | 2,200                                      | 2,200                         | 2,200                                    |
| 2205130-560190                  | TIRES & TUBES             | -                             | 1,400                         | 1,400                                      | 1,400                         | 1,400                                    |
| 2205130-560200                  | VEHICLE REPAIR PARTS      | 1,761                         | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205130-560210                  | FUEL & LUBRICANTS         | 626                           | 2,200                         | 2,200                                      | 2,200                         | 2,200                                    |
| 2205130-560230                  | MATERIAL & SUPPLIES       | 5,069                         | 3,500                         | 3,000                                      | 3,500                         | 3,500                                    |
| 2205130-560240                  | OTHER EQUIPMENT           | 5,579                         | 5,600                         | 8,500                                      | 5,600                         | 5,600                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>17,367</b>                 | <b>19,400</b>                 | <b>21,800</b>                              | <b>19,400</b>                 | <b>19,400</b>                            |
| <b>LOGISTICS</b>                |                           | <b>527,407</b>                | <b>586,373</b>                | <b>609,160</b>                             | <b>691,306</b>                | <b>719,839</b>                           |
| <b>TOTAL GENERAL SERVICES</b>   |                           | <b>4,154,993</b>              | <b>4,810,639</b>              | <b>4,767,149.81</b>                        | <b>5,147,135</b>              | <b>5,371,289</b>                         |

## SOLID WASTE & RECYCLING

**DIVISIONS:**

SANITATION

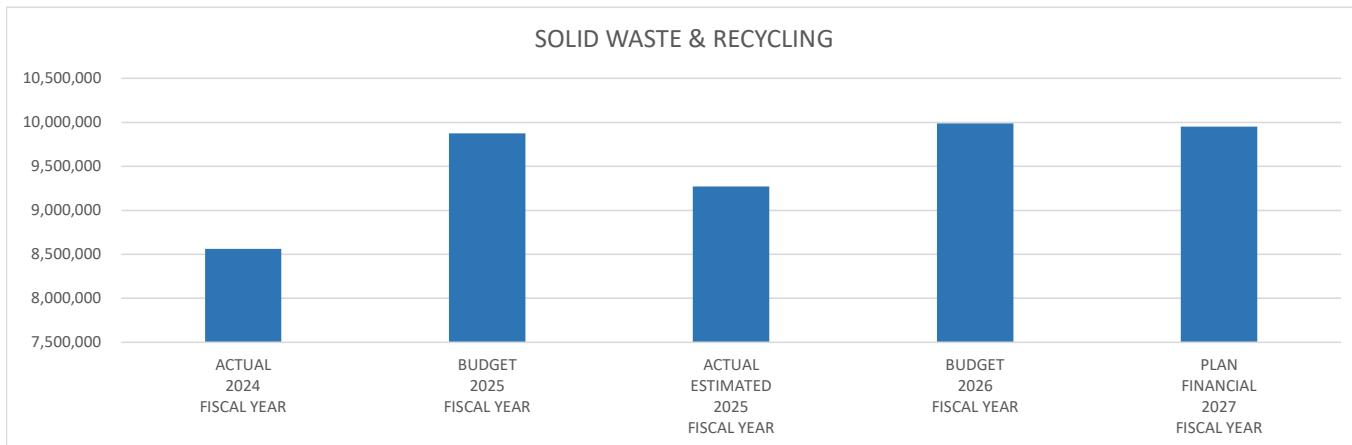
**PURPOSE:**

The Sanitation Division is responsible for trash collection and recycling program

|                 | FY 2024 | FY 2025 | FY 2026 |
|-----------------|---------|---------|---------|
| Total Full Time | 59      | 59      | 59      |
| Total Part Time | 0       | 0       | 0       |

**FINANCIAL HIGHLIGHTS**

|                                     | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>          |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                    | 2,995,036                     | 3,112,132                     | 3,073,100                                  | 3,170,154                     | 2,982,820                                |
| EMPLOYEE BENEFITS                   | 1,134,321                     | 1,269,565                     | 1,146,848                                  | 1,310,545                     | 1,316,641                                |
| <b>TOTAL PERSONNEL SERVICES</b>     | <b>4,129,356</b>              | <b>4,381,697</b>              | <b>4,219,948</b>                           | <b>4,480,698</b>              | <b>4,299,461</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b> |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                | 17,678                        | 178,200                       | 59,200                                     | 178,800                       | 189,000                                  |
| PROPERTY SERVICES                   | 1,768,847                     | 2,192,500                     | 1,989,500                                  | 2,113,500                     | 2,178,500                                |
| OTHER SERVICES                      | 1,347,907                     | 1,659,060                     | 1,484,060                                  | 1,746,501                     | 1,816,000                                |
| <b>TOTAL OTHER SERV/CHARGES</b>     | <b>3,134,431</b>              | <b>4,029,760</b>              | <b>3,532,760</b>                           | <b>4,038,801</b>              | <b>4,183,500</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>     | <b>1,297,328</b>              | <b>1,463,500</b>              | <b>1,518,741</b>                           | <b>1,467,200</b>              | <b>1,468,200</b>                         |
| <b>TOTAL OPERATING EXPENSES</b>     | <b>8,561,115</b>              | <b>9,874,957</b>              | <b>9,271,449</b>                           | <b>9,986,700</b>              | <b>9,951,161</b>                         |



**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
SOLID WASTE & RECYCLING**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205010-510040                  | REGULAR                   | 2,398,921                     | 2,512,132                     | 2,470,600                                  | 2,620,154                     | 2,732,820                                |
| 2205010-510050                  | VARIABLE PAY              | -                             | -                             | -                                          | -                             | -                                        |
| 2205010-510110                  | OVERTIME                  | 590,192                       | 600,000                       | 600,000                                    | 550,000                       | 250,000                                  |
| 2205010-510190                  | INJURY PAY                | 5,922                         | -                             | 2,500                                      | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>2,995,036</b>              | <b>3,112,132</b>              | <b>3,073,100</b>                           | <b>3,170,154</b>              | <b>2,982,820</b>                         |
| 2205010-520100                  | LONGEVITY                 | 25,142                        | 29,000                        | 26,100                                     | 25,800                        | 28,800                                   |
| 2205010-520210                  | SOCIAL SECURITY           | 225,366                       | 238,078                       | 235,092                                    | 242,517                       | 228,186                                  |
| 2205010-520220                  | RETIREMENT                | 300,790                       | 311,213                       | 307,310                                    | 317,015                       | 298,282                                  |
| 2205010-520260                  | INSURANCE                 | 581,103                       | 688,774                       | 576,426                                    | 723,213                       | 759,373                                  |
| 2205010-520410                  | CELL PHONE ALLOWANCE      | 1,920                         | 2,500                         | 1,920                                      | 2,000                         | 2,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>1,134,321</b>              | <b>1,269,565</b>              | <b>1,146,848</b>                           | <b>1,310,545</b>              | <b>1,316,641</b>                         |
| <b>PERSONNEL SERVICES</b>       |                           | <b>4,129,356</b>              | <b>4,381,697</b>              | <b>4,219,948</b>                           | <b>4,480,698</b>              | <b>4,299,461</b>                         |
| 2205010-530110                  | REG. FEES & CERTIFICATION | 2,432                         | 10,000                        | 6,000                                      | 10,000                        | 10,000                                   |
| 2205010-530850                  | MEMBERSHIP DUES           | 2,764                         | 3,200                         | 3,200                                      | 3,800                         | 4,000                                    |
| 2205010-530870                  | PROFESSIONAL SERVICES     | 12,481                        | 165,000                       | 50,000                                     | 165,000                       | 175,000                                  |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>17,678</b>                 | <b>178,200</b>                | <b>59,200</b>                              | <b>178,800</b>                | <b>189,000</b>                           |
| 2205010-540200                  | VEHICLE REPAIR            | 358,371                       | 350,000                       | 350,000                                    | 250,000                       | 250,000                                  |
| 2205010-540280                  | MISC CONTRACT SERVICES    | -                             | 2,500                         | 2,500                                      | 5,000                         | 5,000                                    |
| 2205010-540300                  | CONTRACT LANDFILL SERVICE | 1,036,487                     | 1,300,000                     | 1,100,000                                  | 1,150,000                     | 1,200,000                                |
| 2205010-540310                  | UNIFORM RENTAL/SERVICES   | 12,538                        | 27,000                        | 14,000                                     | 27,000                        | 28,000                                   |
| 2205010-540330                  | OTHER RENTAL              | 11,825                        | 8,000                         | 8,000                                      | 8,000                         | 8,000                                    |
| 2205010-540350                  | RECYCLING FEES            | 235,062                       | 375,000                       | 375,000                                    | 400,000                       | 425,000                                  |
| 2205010-540500                  | RADIO MAINTENANCE         | -                             | 2,500                         | 2,500                                      | 7,500                         | 7,500                                    |
| 2205010-540550                  | MAINTENANCE SERVICES      | 114,565                       | 125,000                       | 125,000                                    | 250,000                       | 250,000                                  |
| 2205010-540630                  | MAINT RECYCLE CENTER      | -                             | 2,500                         | 12,500                                     | 16,000                        | 5,000                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b>1,768,847</b>              | <b>2,192,500</b>              | <b>1,989,500</b>                           | <b>2,113,500</b>              | <b>2,178,500</b>                         |
| 2205010-550030                  | TRAVEL & EXPENSES         | 17,396                        | 18,000                        | 18,000                                     | 20,000                        | 20,000                                   |
| 2205010-550100                  | SERVICE CONTRACTS         | 147,348                       | 250,000                       | 250,000                                    | 275,000                       | 300,000                                  |
| 2205010-550220                  | TELEPHONE                 | 1,282                         | 2,000                         | 2,000                                      | 2,000                         | 2,500                                    |
| 2205010-550300                  | HAZARDOUS WASTE DISPOSAL  | -                             | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 2205010-550310                  | RECYCLING EDUCATION       | 57,851                        | 192,500                       | 60,000                                     | 195,000                       | 195,000                                  |
| 2205010-550360                  | PRINTING SERVICES         | 59                            | 45,000                        | 2,500                                      | 25,000                        | 25,000                                   |
| 2205010-550370                  | TEMPORARY SERVICES        | 436,859                       | 350,000                       | 350,000                                    | 350,000                       | 400,000                                  |
| 2205010-550540                  | OUTSIDE DATA SERVICES     | 5,220                         | 8,500                         | 8,500                                      | 8,500                         | 9,000                                    |
| 2205010-550840                  | PILOT                     | 681,680                       | 789,560                       | 789,560                                    | 866,501                       | 860,000                                  |
| 2205010-550860                  | MISCELLANEOUS EXPENSE     | 211                           | 1,000                         | 1,000                                      | 2,000                         | 2,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b>1,347,907</b>              | <b>1,659,060</b>              | <b>1,484,060</b>                           | <b>1,746,501</b>              | <b>1,816,000</b>                         |
| 2205010-560030                  | OFFICE SUPPLIES           | 3,177                         | 6,000                         | 6,000                                      | 5,200                         | 5,200                                    |
| 2205010-560100                  | UNIFORMS                  | 11,503                        | 16,000                        | 16,000                                     | 22,000                        | 23,000                                   |
| 2205010-560190                  | TIRES & TUBES             | 257,184                       | 195,000                       | 245,000                                    | 260,000                       | 260,000                                  |
| 2205010-560200                  | VEHICLE REPAIR PARTS      | 361,546                       | 425,000                       | 425,000                                    | 350,000                       | 350,000                                  |
| 2205010-560210                  | FUEL & LUBRICANTS         | 525,003                       | 500,000                       | 500,000                                    | 500,000                       | 500,000                                  |
| 2205010-560230                  | MATERIAL & SUPPLIES       | 24,427                        | 25,000                        | 25,000                                     | 25,000                        | 25,000                                   |
| 2205010-560240                  | OTHER EQUIPMENT           | 28,296                        | 44,000                        | 49,241                                     | 50,000                        | 50,000                                   |
| 2205010-560420                  | TRASH CONTAINERS          | 86,192                        | 250,000                       | 250,000                                    | 250,000                       | 250,000                                  |
| 2205010-560500                  | RADIO MAINTENANCE         | -                             | 1,500                         | 1,500                                      | 2,500                         | 2,500                                    |
| 2205010-560630                  | RECYCLE CENTER MAINT      | -                             | 1,000                         | 1,000                                      | 2,500                         | 2,500                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>1,297,328</b>              | <b>1,463,500</b>              | <b>1,518,741</b>                           | <b>1,467,200</b>              | <b>1,468,200</b>                         |
| <b>SANITATION</b>               |                           | <b>8,561,115</b>              | <b>9,874,957</b>              | <b>9,271,449</b>                           | <b>9,986,700</b>              | <b>9,951,161</b>                         |

## ENGINEERING/CONSTRUCTION

### DIVISIONS:

Construction  
Stormwater

Engineering  
Planning-GIS

### PURPOSE:

The Construction Division is responsible for inspection of all privately constructed utilities and streets that are transferred to City ownership. The division manages and inspects all capital improvement project contracts awarded by the City and/or BAMA.

The Engineering Division administers architects and engineering contracts, designs capital infrastructure and maintenance and repair projects. The division also is responsible for the acquisition of right-of-way necessary for the construction and maintenance projects.

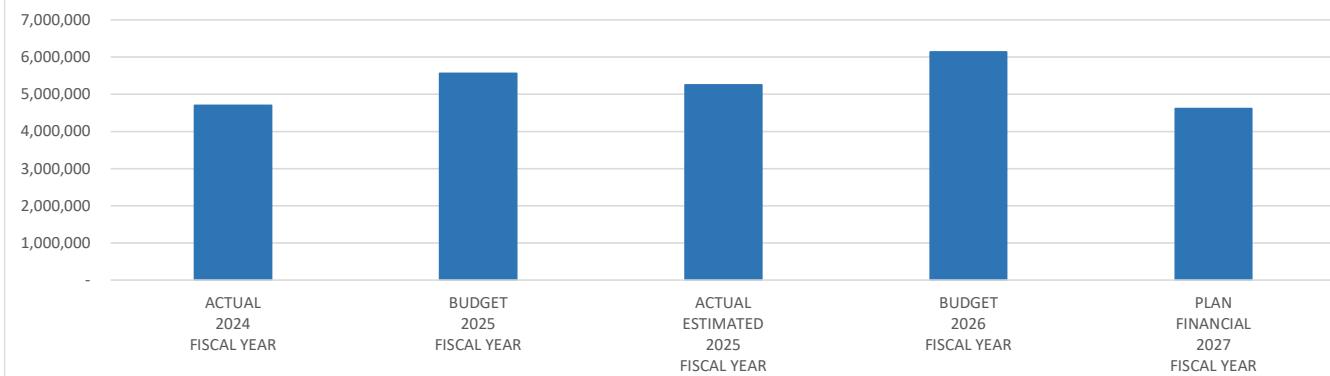
The Stormwater Division administers the Stormwater NDDES permits and reviews stormwater design, construction and necessary maintenance to stormwater facilities. The division also manages the floodplain areas within the City.

|                 | FY 2024 | FY 2025 | FY 2026 |
|-----------------|---------|---------|---------|
| Total Full Time | 35      | 35      | 35      |
| Total Seasonal  | 2       | 2       | 2       |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 2,980,713                     | 3,469,936                     | 3,208,224                                  | 3,847,461                     | 2,700,854                                |
| EMPLOYEE BENEFITS                         | 1,017,041                     | 1,212,788                     | 1,104,646                                  | 1,256,694                     | 930,526                                  |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>3,997,754</b>              | <b>4,682,724</b>              | <b>4,312,870</b>                           | <b>5,104,154</b>              | <b>3,631,380</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 417,515                       | 520,510                       | 554,533                                    | 633,960                       | 625,750                                  |
| PROPERTY SERVICES                         | 161,366                       | 189,260                       | 230,302                                    | 207,463                       | 212,500                                  |
| OTHER SERVICES                            | 41,331                        | 58,500                        | 64,975                                     | 73,330                        | 54,700                                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>620,212</b>                | <b>768,270</b>                | <b>849,810</b>                             | <b>914,753</b>                | <b>892,950</b>                           |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>88,287</b>                 | <b>110,500</b>                | <b>92,400</b>                              | <b>122,550</b>                | <b>90,250</b>                            |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>4,706,253</b>              | <b>5,561,494</b>              | <b>5,255,080</b>                           | <b>6,141,457</b>              | <b>4,614,580</b>                         |

### ENGINEERING/CONSTRUCTION



**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**ENGINEERING/CONSTRUCTION DEPARTMENT**  
**Construction Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205200-510040                  | REGULAR                   | 750,606                       | 919,429                       | 813,300                                    | 869,551                       | 906,941                                  |
| 2205200-510050                  | VARIABLE PAY              | -                             | 5,000                         | 1,500                                      | 5,000                         | 5,000                                    |
| 2205200-510110                  | OVERTIME                  | 40,456                        | 50,000                        | 50,000                                     | 55,000                        | 55,000                                   |
| <b>SALARIES AND WAGES</b>       |                           | <b>791,062</b>                | <b>974,429</b>                | <b>864,800</b>                             | <b>929,551</b>                | <b>966,941</b>                           |
| 2205200-520100                  | LONGEVITY                 | 5,800                         | 6,300                         | 6,000                                      | 6,700                         | 7,500                                    |
| 2205200-520120                  | EDUCATION/PERFORMANCE     | 1,663                         | 2,100                         | 2,100                                      | 2,100                         | 2,100                                    |
| 2205200-520210                  | SOCIAL SECURITY           | 59,452                        | 74,544                        | 66,157                                     | 65,139                        | 73,971                                   |
| 2205200-520220                  | RETIREMENT                | 79,853                        | 97,443                        | 86,480                                     | 87,835                        | 96,694                                   |
| 2205200-520260                  | INSURANCE                 | 142,534                       | 216,494                       | 145,648                                    | 153,225                       | 160,887                                  |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>289,301</b>                | <b>396,881</b>                | <b>306,385</b>                             | <b>315,000</b>                | <b>341,152</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>1,080,363</b>              | <b>1,371,310</b>              | <b>1,171,185</b>                           | <b>1,244,550</b>              | <b>1,308,093</b>                         |
| 2205200-530110                  | REG. FEES & CERTIFICATION | 3,412                         | 5,500                         | 5,500                                      | 6,000                         | 6,000                                    |
| 2205200-530850                  | MEMBERSHIP DUES           | -                             | 1,500                         | 1,500                                      | 2,000                         | 2,000                                    |
| 2205200-530870                  | PROFESSIONAL SERVICES     | -                             | 15,000                        | 10,000                                     | 15,000                        | 15,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>3,412</b>                  | <b>22,000</b>                 | <b>17,000</b>                              | <b>23,000</b>                 | <b>23,000</b>                            |
| 2205200-540200                  | VEHICLE REPAIR            | 3,615                         | 3,200                         | 6,500                                      | 5,000                         | 5,200                                    |
| 2205200-540310                  | UNIFORM RENTAL/SERVICES   | -                             | 500                           | 500                                        | 500                           | 500                                      |
| 2205200-540550                  | MAINTENANCE SERVICES      | 851                           | 2,000                         | 1,500                                      | 2,000                         | 2,000                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b>4,466</b>                  | <b>5,700</b>                  | <b>8,500</b>                               | <b>7,500</b>                  | <b>7,700</b>                             |
| 2205200-550030                  | TRAVEL & EXPENSES         | 109                           | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 2205200-550220                  | TELEPHONE                 | 2,652                         | 6,500                         | 4,800                                      | 5,000                         | 5,000                                    |
| 2205200-550360                  | PRINTING                  | -                             | -                             | 25                                         | 100                           | 100                                      |
| 2205200-550390                  | POSTAGE                   | 58                            | -                             | -                                          | -                             | -                                        |
| 2205200-550540                  | OUTSIDE DATA SERVICES     | 5,508                         | 5,000                         | 4,000                                      | 5,000                         | 5,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b>8,327</b>                  | <b>14,500</b>                 | <b>11,825</b>                              | <b>13,100</b>                 | <b>13,100</b>                            |
| 2205200-560030                  | OFFICE SUPPLIES           | 553                           | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 2205200-560100                  | UNIFORMS                  | 3,023                         | 3,500                         | 3,500                                      | 4,500                         | 4,500                                    |
| 2205200-560190                  | TIRES & TUBES             | -                             | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 2205200-560200                  | VEHICLE REPAIR PARTS      | 7,502                         | 2,500                         | 5,000                                      | 4,000                         | 4,000                                    |
| 2205200-560210                  | FUEL & LUBRICANTS         | 16,401                        | 20,000                        | 12,000                                     | 20,000                        | 20,000                                   |
| 2205200-560230                  | MATERIAL & SUPPLIES       | 1,325                         | 10,000                        | 4,000                                      | 10,000                        | 10,000                                   |
| 2205200-560240                  | OTHER EQUIPMENT           | 1,848                         | 2,000                         | 2,000                                      | 2,500                         | 2,500                                    |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b>30,651</b>                 | <b>42,500</b>                 | <b>31,000</b>                              | <b>45,500</b>                 | <b>45,500</b>                            |
| <b>CONSTRUCTION</b>             |                           | <b>1,127,218</b>              | <b>1,456,010</b>              | <b>1,239,510</b>                           | <b>1,333,650</b>              | <b>1,397,393</b>                         |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**ENGINEERING/CONSTRUCTION DEPARTMENT**  
**Engineering Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2205205-510040                  | REGULAR                   | 1,277,048                     | 1,572,660                     | 1,452,400                                  | 626,913                       | 653,870                                  |
| 2205205-510050                  | VARIABLE PAY              | -                             | 5,000                         | 3,301                                      | 2,500                         | 5,000                                    |
| 2205205-510080                  | PART TIME & TEMPORARY     | -                             | 10,000                        | -                                          | 10,000                        | 10,000                                   |
| 2205205-510110                  | OVERTIME                  | 4,503                         | 10,000                        | 6,000                                      | 10,000                        | 10,000                                   |
| <b>SALARIES AND WAGES</b>       |                           | <b>1,281,550</b>              | <b>1,597,660</b>              | <b>1,461,701</b>                           | <b>649,413</b>                | <b>678,870</b>                           |
| 2205205-520100                  | LONGEVITY                 | 5,792                         | 7,500                         | 6,100                                      | 3,100                         | 3,200                                    |
| 2205205-520120                  | EDUCATION/PERFORMANCE     | -                             | -                             | -                                          | -                             | -                                        |
| 2205205-520210                  | SOCIAL SECURITY           | 93,663                        | 122,221                       | 111,820                                    | 49,680                        | 51,934                                   |
| 2205205-520220                  | RETIREMENT                | 126,931                       | 159,766                       | 146,170                                    | 64,941                        | 67,887                                   |
| 2205205-520260                  | INSURANCE                 | 194,306                       | 212,575                       | 217,131                                    | 84,230                        | 88,442                                   |
| 2205205-520410                  | CELL PHONE ALLOWANCE      | 3,140                         | 3,840                         | 3,560                                      | 960                           | 960                                      |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>423,832</b>                | <b>505,902</b>                | <b>484,781</b>                             | <b>202,911</b>                | <b>212,422</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>1,705,382</b>              | <b>2,103,563</b>              | <b>1,946,482</b>                           | <b>852,324</b>                | <b>891,292</b>                           |
| 2205205-530110                  | REG. FEES & CERTIFICATION | 11,185                        | 13,200                        | 13,200                                     | 5,500                         | 6,450                                    |
| 2205205-530850                  | MEMBERSHIP DUES           | 7,288                         | 7,500                         | 7,500                                      | 900                           | 900                                      |
| 2205205-530870                  | PROFESSIONAL SERVICES     | 250,269                       | 340,000                       | 340,000                                    | 420,000                       | 430,000                                  |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>268,741</b>                | <b>360,700</b>                | <b>360,700</b>                             | <b>426,400</b>                | <b>437,350</b>                           |
| 2205205-540200                  | VEHICLE REPAIR            | -                             | 2,000                         | 1,000                                      | 500                           | 500                                      |
| 2205205-540280                  | MISC CONTRACT SERVICES    | -                             | -                             | 34,942                                     | -                             | -                                        |
| 2205205-540330                  | OTHER RENTAL              | 2,331                         | 1,500                         | 3,000                                      | -                             | -                                        |
| 2205205-540550                  | MAINTENANCE SERVICES      | 43,099                        | 62,200                        | 65,000                                     | 72,125                        | 74,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>45,430</b>                 | <b>65,700</b>                 | <b>103,942</b>                             | <b>72,625</b>                 | <b>74,500</b>                            |
| 2205205-550030                  | TRAVEL & EXPENSES         | 11,831                        | 6,100                         | 15,000                                     | 1,500                         | 2,750                                    |
| 2205205-550220                  | TELEPHONE                 | 563                           | 500                           | 500                                        | 500                           | 500                                      |
| 2205205-550360                  | PRINTING SERVICES         | 179                           | -                             | 500                                        | 100                           | 100                                      |
| 2205205-550390                  | POSTAGE                   | 42                            | 300                           | 50                                         | 250                           | 250                                      |
| 2205205-550540                  | OUTSIDE DATA SERVICES     | 1,720                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205205-550860                  | MISCELLANEOUS EXPENSE     | 278                           | -                             | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>           |                           | <b>14,614</b>                 | <b>8,400</b>                  | <b>17,550</b>                              | <b>3,850</b>                  | <b>5,100</b>                             |
| 2205205-560030                  | OFFICE SUPPLIES           | 5,744                         | 10,000                        | 7,000                                      | 1,250                         | 1,250                                    |
| 2205205-560100                  | UNIFORMS                  | 2,043                         | 3,500                         | 3,500                                      | 2,000                         | 2,000                                    |
| 2205205-560190                  | TIRES & TUBES             | -                             | 1,500                         | 500                                        | 625                           | 400                                      |
| 2205205-560200                  | VEHICLE REPAIR PARTS      | 672                           | 1,500                         | 600                                        | 375                           | 375                                      |
| 2205205-560210                  | FUEL & LUBRICANTS         | 1,712                         | 1,500                         | 1,500                                      | 375                           | 375                                      |
| 2205205-560230                  | MATERIAL & SUPPLIES       | 2,603                         | 1,000                         | 1,800                                      | 250                           | 250                                      |
| 2205205-560240                  | OTHER EQUIPMENT           | 6,958                         | 19,900                        | 19,900                                     | 19,900                        | 15,000                                   |
| 2205205-560280                  | BOOKS, MAGS, & SUBSCRIPT  | 1,785                         | 3,000                         | 1,500                                      | 3,000                         | 3,000                                    |
| 2205205-560310                  | OTHER EQUIP PARTS/MAINT   | 570                           | 1,500                         | 500                                        | 1,500                         | 1,500                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>22,086</b>                 | <b>43,400</b>                 | <b>36,800</b>                              | <b>29,275</b>                 | <b>24,150</b>                            |
| <b>ENGINEERING</b>              |                           | <b>2,056,254</b>              | <b>2,581,763</b>              | <b>2,465,474</b>                           | <b>1,384,474</b>              | <b>1,432,392</b>                         |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**ENGINEERING/CONSTRUCTION DEPARTMENT**  
**Stormwater Engineering Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2205210-510040                  | REGULAR                   | 485,975                       | 499,470                       | 467,163                                    | 547,900                       | 571,459                                  |
| 2205210-510050                  | VARIABLE PAY              | -                             | 5,000                         | 5,000                                      | 5,000                         | 5,000                                    |
| 2205210-510110                  | OVERTIME                  | 16,998                        | 16,000                        | 16,000                                     | 21,000                        | 22,500                                   |
| <b>SALARIES AND WAGES</b>       |                           | <b>502,973</b>                | <b>520,470</b>                | <b>488,163</b>                             | <b>573,900</b>                | <b>598,959</b>                           |
| 2205210-520100                  | LONGEVITY                 | 3,900                         | 4,200                         | 4,200                                      | 4,500                         | 4,800                                    |
| 2205210-520120                  | EDUCATION/PERFORMANCE     | 563                           | -                             | 500                                        | 500                           | 750                                      |
| 2205210-520210                  | SOCIAL SECURITY           | 37,460                        | 39,816                        | 37,344                                     | 40,794                        | 45,820                                   |
| 2205210-520220                  | RETIREMENT                | 50,741                        | 52,047                        | 48,816                                     | 55,240                        | 59,896                                   |
| 2205210-520260                  | INSURANCE                 | 71,741                        | 75,350                        | 67,716                                     | 81,142                        | 85,199                                   |
| 2205210-520410                  | CELL PHONE ALLOWANCE      | -                             | -                             | -                                          | -                             | -                                        |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>164,405</b>                | <b>171,413</b>                | <b>158,577</b>                             | <b>182,176</b>                | <b>196,465</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>667,378</b>                | <b>691,882</b>                | <b>646,740</b>                             | <b>756,076</b>                | <b>795,425</b>                           |
| 2205210-530110                  | REG. FEES & CERTIFICATION | 4,689                         | 8,700                         | 8,700                                      | 7,800                         | 8,000                                    |
| 2205210-530750                  | DEQ PERMIT FEES           | 1,774                         | 3,500                         | 2,300                                      | 2,500                         | 2,700                                    |
| 2205210-530850                  | MEMBERSHIP DUES           | 4,490                         | 6,200                         | 6,200                                      | 6,200                         | 6,500                                    |
| 2205210-530870                  | PROFESSIONAL SERVICES     | 7,063                         | 20,000                        | 53,700                                     | 45,000                        | 47,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>18,015</b>                 | <b>38,400</b>                 | <b>70,900</b>                              | <b>61,500</b>                 | <b>64,200</b>                            |
| 2205210-540200                  | VEHICLE REPAIR            | 190                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205210-540550                  | MAINTENANCE SERVICES      | -                             | 2,000                         | 2,000                                      | 2,300                         | 2,500                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b>190</b>                    | <b>3,000</b>                  | <b>3,000</b>                               | <b>3,300</b>                  | <b>3,500</b>                             |
| 2205210-550030                  | TRAVEL & EXPENSES         | 1,211                         | 6,300                         | 6,300                                      | 8,400                         | 8,600                                    |
| 2205210-550220                  | TELEPHONE                 | 2,566                         | 1,300                         | 1,300                                      | 1,300                         | 1,300                                    |
| 2205210-550360                  | PRINTING                  | 1,504                         | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 2205210-550390                  | POSTAGE                   | 1,376                         | 2,200                         | 2,200                                      | 2,200                         | 2,200                                    |
| 2205210-550540                  | OUTSIDE DATA SERIVCES     | 1,162                         | 2,500                         | 2,500                                      | 2,500                         | 2,700                                    |
| <b>OTHER SERVICES</b>           |                           | <b>7,819</b>                  | <b>14,300</b>                 | <b>14,300</b>                              | <b>16,400</b>                 | <b>16,800</b>                            |
| 2205210-560030                  | OFFICE SUPPLIES           | 910                           | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205210-560100                  | UNIFORMS                  | 1,213                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205210-560190                  | TIRES & TUBES             | 3,281                         | 1,200                         | 1,200                                      | 3,000                         | 1,500                                    |
| 2205210-560200                  | VEHICLE REPAIR PARTS      | 16,115                        | 1,200                         | 1,200                                      | 1,200                         | 1,200                                    |
| 2205210-560210                  | FUEL & LUBRICANTS         | 3,597                         | 2,200                         | 2,200                                      | 2,200                         | 2,200                                    |
| 2205210-560230                  | MATERIAL & SUPPLIES       | 2,141                         | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 2205210-560240                  | OTHER EQUIPMENT           | 6,591                         | 5,000                         | 5,000                                      | 5,000                         | 6,000                                    |
| 2205210-560280                  | BOOKS, MAGS, & SUBSCRIPT  | -                             | 400                           | 400                                        | 400                           | 400                                      |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b>33,849</b>                 | <b>16,000</b>                 | <b>16,000</b>                              | <b>17,800</b>                 | <b>17,300</b>                            |
| <b>STORMWATER ENGINEERING</b>   |                           | <b>727,251</b>                | <b>763,582</b>                | <b>750,940</b>                             | <b>855,076</b>                | <b>897,225</b>                           |

**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
ENGINEERING/CONSTRUCTION DEPARTMENT  
Environmental Engineering Division**

| ACCOUNT NUMBER                   | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|----------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                  |                           |                               |                               |                                            |                               |                                          |
| 2205220-510040                   | REGULAR                   | -                             | -                             | -                                          | 433,079                       | 451,701                                  |
| 2205220-510050                   | VARIABLE PAY              | -                             | -                             | -                                          | 1,500                         | 1,500                                    |
| 2205220-510080                   | PART TIME & TEMPORARY     | -                             | -                             | -                                          | -                             | -                                        |
| 2205220-510110                   | OVERTIME                  | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>        |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>434,579</b>                | <b>453,201</b>                           |
| 2205220-520100                   | LONGEVITY                 | -                             | -                             | -                                          | 3,200                         | 3,300                                    |
| 2205220-520120                   | EDUCATION/PERFORMANCE     | -                             | -                             | -                                          | -                             | -                                        |
| 2205220-520210                   | SOCIAL SECURITY           | -                             | -                             | -                                          | 33,245                        | 34,670                                   |
| 2205220-520220                   | RETIREMENT                | -                             | -                             | -                                          | 43,458                        | 45,320                                   |
| 2205220-520260                   | INSURANCE                 | -                             | -                             | -                                          | 58,186                        | 61,095                                   |
| 2205220-520410                   | CELL PHONE ALLOWANCE      | -                             | -                             | -                                          | 960                           | 960                                      |
| <b>EMPLOYEE BENEFITS</b>         |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>139,049</b>                | <b>145,345</b>                           |
| <b>PERSONNEL SERVICES</b>        |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>573,628</b>                | <b>598,547</b>                           |
| 2205220-530110                   | REG. FEES & CERTIFICATION | -                             | -                             | -                                          | 8,000                         | 8,250                                    |
| 2205220-530850                   | MEMBERSHIP DUES           | -                             | -                             | -                                          | 3,000                         | 3,000                                    |
| 2205220-530870                   | PROFESSIONAL SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROF &amp; TECH SERVICES</b>  |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>11,000</b>                 | <b>11,250</b>                            |
| 2205220-540200                   | VEHICLE REPAIR            | -                             | -                             | -                                          | 500                           | 500                                      |
| 2205220-540280                   | MISC CONTRACT SERVICES    | -                             | -                             | -                                          | -                             | -                                        |
| 2205220-540330                   | OTHER RENTAL              | -                             | -                             | -                                          | 1,250                         | 1,500                                    |
| 2205220-540550                   | MAINTENANCE SERVICES      | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROPERTY SERVICES</b>         |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>1,750</b>                  | <b>2,000</b>                             |
| 2205220-550030                   | TRAVEL & EXPENSES         | -                             | -                             | -                                          | 11,000                        | 11,000                                   |
| 2205220-550220                   | TELEPHONE                 | -                             | -                             | -                                          | -                             | -                                        |
| 2205220-550360                   | PRINTING SERVICES         | -                             | -                             | -                                          | 150                           | 150                                      |
| 2205220-550390                   | POSTAGE                   | -                             | -                             | -                                          | 250                           | 250                                      |
| 2205220-550540                   | OUTSIDE DATA SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| 2205220-550860                   | MISCELLANEOUS EXPENSE     | -                             | -                             | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>            |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>11,400</b>                 | <b>11,400</b>                            |
| 2205220-560030                   | OFFICE SUPPLIES           | -                             | -                             | -                                          | 3,350                         | 3,350                                    |
| 2205220-560100                   | UNIFORMS                  | -                             | -                             | -                                          | 1,000                         | 1,000                                    |
| 2205220-560190                   | TIRES & TUBES             | -                             | -                             | -                                          | 625                           | 400                                      |
| 2205220-560200                   | VEHICLE REPAIR PARTS      | -                             | -                             | -                                          | 375                           | 375                                      |
| 2205220-560210                   | FUEL & LUBRICANTS         | -                             | -                             | -                                          | 375                           | 375                                      |
| 2205220-560230                   | MATERIAL & SUPPLIES       | -                             | -                             | -                                          | 250                           | 250                                      |
| 2205220-560240                   | OTHER EQUIPMENT           | -                             | -                             | -                                          | 2,500                         | 1,000                                    |
| 2205220-560280                   | BOOKS, MAGS, & SUBSCRIPT  | -                             | -                             | -                                          | -                             | -                                        |
| 2205220-560310                   | OTHER EQUIP PARTS/MAINT   | -                             | -                             | -                                          | -                             | -                                        |
| <b>MATERIAL &amp; SUPPLIES</b>   |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>8,475</b>                  | <b>6,750</b>                             |
| <b>ENVIRONMENTAL ENGINEERING</b> |                           | <b>-</b>                      | <b>-</b>                      | <b>-</b>                                   | <b>606,253</b>                | <b>629,947</b>                           |

**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
ENGINEERING/CONSTRUCTION DEPARTMENT  
Special Projects Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205225-510040                  | REGULAR                   | -                             | -                             | -                                          | 338,347                       | 352,896                                  |
| 2205225-510050                  | VARIABLE PAY              | -                             | -                             | -                                          | 1,500                         | 1,500                                    |
| 2205225-510080                  | PART TIME & TEMPORARY     | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-510110                  | OVERTIME                  | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>339,847</b>                | <b>354,396</b>                           |
| 2205225-520100                  | LONGEVITY                 | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-520120                  | EDUCATION/PERFORMANCE     | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-520210                  | SOCIAL SECURITY           | -                             | -                             | -                                          | 25,998                        | 27,111                                   |
| 2205225-520220                  | RETIREMENT                | -                             | -                             | -                                          | 33,900                        | 35,440                                   |
| 2205225-520260                  | INSURANCE                 | -                             | -                             | -                                          | 55,553                        | 58,331                                   |
| 2205225-520410                  | CELL PHONE ALLOWANCE      | -                             | -                             | -                                          | 960                           | 960                                      |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>116,412</b>                | <b>121,842</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>456,259</b>                | <b>476,238</b>                           |
| 2205225-530110                  | REG. FEES & CERTIFICATION | -                             | -                             | -                                          | 1,550                         | 1,550                                    |
| 2205225-530850                  | MEMBERSHIP DUES           | -                             | -                             | -                                          | 2,100                         | 2,100                                    |
| 2205225-530870                  | PROFESSIONAL SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>3,650</b>                  | <b>3,650</b>                             |
| 2205225-540200                  | VEHICLE REPAIR            | -                             | -                             | -                                          | 500                           | 500                                      |
| 2205225-540280                  | MISC CONTRACT SERVICES    | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-540330                  | OTHER RENTAL              | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-540550                  | MAINTENANCE SERVICES      | -                             | -                             | -                                          | -                             | -                                        |
| <b>PROPERTY SERVICES</b>        |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>500</b>                    | <b>500</b>                               |
| 2205225-550030                  | TRAVEL & EXPENSES         | -                             | -                             | -                                          | 750                           | 750                                      |
| 2205225-550220                  | TELEPHONE                 | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-550360                  | PRINTING SERVICES         | -                             | -                             | -                                          | 125                           | 125                                      |
| 2205225-550390                  | POSTAGE                   | -                             | -                             | -                                          | 250                           | 250                                      |
| 2205225-550540                  | OUTSIDE DATA SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-550860                  | MISCELLANEOUS EXPENSE     | -                             | -                             | -                                          | -                             | -                                        |
| <b>OTHER SERVICES</b>           |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>1,125</b>                  | <b>1,125</b>                             |
| 2205225-560030                  | OFFICE SUPPLIES           | -                             | -                             | -                                          | 2,700                         | 2,700                                    |
| 2205225-560100                  | UNIFORMS                  | -                             | -                             | -                                          | 1,000                         | 1,000                                    |
| 2205225-560190                  | TIRES & TUBES             | -                             | -                             | -                                          | 625                           | 500                                      |
| 2205225-560200                  | VEHICLE REPAIR PARTS      | -                             | -                             | -                                          | 375                           | 375                                      |
| 2205225-560210                  | FUEL & LUBRICANTS         | -                             | -                             | -                                          | 375                           | 375                                      |
| 2205225-560230                  | MATERIAL & SUPPLIES       | -                             | -                             | -                                          | 250                           | 250                                      |
| 2205225-560240                  | OTHER EQUIPMENT           | -                             | -                             | -                                          | -                             | -                                        |
| 2205225-560280                  | BOOKS, MAGS, & SUBSCRIPT  | -                             | -                             | -                                          | 2,500                         | 2,500                                    |
| 2205225-560310                  | OTHER EQUIP PARTS/MAINT   | -                             | -                             | -                                          | -                             | -                                        |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>7,825</b>                  | <b>7,700</b>                             |
| <b>SPECIAL PROJECTS</b>         |                           | <b>_____</b>                  | <b>_____</b>                  | <b>_____</b>                               | <b>469,359</b>                | <b>489,213</b>                           |

**CITY OF BROKEN ARROW  
BROKEN ARROW MUNICIPAL AUTHORITY  
ENGINEERING/CONSTRUCTION DEPARTMENT  
Transportation Engineering Division**

| ACCOUNT NUMBER             | DESCRIPTION               |             |        | FISCAL YEAR |           | FISCAL YEAR    |                |
|----------------------------|---------------------------|-------------|--------|-------------|-----------|----------------|----------------|
|                            |                           | FISCAL YEAR |        | 2025        | ESTIMATED | 2026           | 2027           |
|                            |                           | 2024        | ACTUAL | BUDGET      | ACTUAL    | BUDGET         | FINANCIAL      |
| 2205230-510040             | REGULAR                   | -           | -      | -           | -         | 481,499        | 502,204        |
| 2205230-510050             | VARIABLE PAY              | -           | -      | -           | -         | 1,000          | 1,000          |
| 2205230-510080             | PART TIME & TEMPORARY     | -           | -      | -           | -         | -              | -              |
| 2205230-510110             | OVERTIME                  | -           | -      | -           | -         | -              | -              |
| SALARIES AND WAGES         |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | 482,499        | 503,204        |
| 2205230-520100             | LONGEVITY                 | -           | -      | -           | -         | -              | -              |
| 2205230-520120             | EDUCATION/PERFORMANCE     | -           | -      | -           | -         | -              | -              |
| 2205230-520210             | SOCIAL SECURITY           | -           | -      | -           | -         | 36,911         | 38,495         |
| 2205230-520220             | RETIREMENT                | -           | -      | -           | -         | 48,250         | 50,320         |
| 2205230-520260             | INSURANCE                 | -           | -      | -           | -         | 44,119         | 46,325         |
| 2205230-520410             | CELL PHONE ALLOWANCE      | -           | -      | -           | -         | 960            | 960            |
| EMPLOYEE BENEFITS          |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | 130,240        | 136,100        |
| PERSONNEL SERVICES         |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | <b>612,739</b> | <b>639,304</b> |
| 2205230-530110             | REG. FEES & CERTIFICATION | -           | -      | -           | -         | 5,750          | 5,750          |
| 2205230-530850             | MEMBERSHIP DUES           | -           | -      | -           | -         | 3,000          | 3,000          |
| 2205230-530870             | PROFESSIONAL SERVICES     | -           | -      | -           | -         | -              | -              |
| PROF & TECH SERVICES       |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | <b>8,750</b>   | <b>8,750</b>   |
| 2205230-540200             | VEHICLE REPAIR            | -           | -      | -           | -         | 500            | 500            |
| 2205230-540280             | MISC CONTRACT SERVICES    | -           | -      | -           | -         | -              | -              |
| 2205230-540330             | OTHER RENTAL              | -           | -      | -           | -         | 1,250          | 1,500          |
| 2205230-540550             | MAINTENANCE SERVICES      | -           | -      | -           | -         | -              | -              |
| PROPERTY SERVICES          |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | <b>1,750</b>   | <b>2,000</b>   |
| 2205230-550030             | TRAVEL & EXPENSES         | -           | -      | -           | -         | 7,500          | 7,500          |
| 2205230-550220             | TELEPHONE                 | -           | -      | -           | -         | -              | -              |
| 2205230-550360             | PRINTING SERVICES         | -           | -      | -           | -         | 125            | 125            |
| 2205230-550390             | POSTAGE                   | -           | -      | -           | -         | 250            | 250            |
| 2205230-550540             | OUTSIDE DATA SERVICES     | -           | -      | -           | -         | -              | -              |
| 2205230-550860             | MISCELLANEOUS EXPENSE     | -           | -      | -           | -         | -              | -              |
| OTHER SERVICES             |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | <b>7,875</b>   | <b>7,875</b>   |
| 2205230-560030             | OFFICE SUPPLIES           | -           | -      | -           | -         | 2,700          | 2,700          |
| 2205230-560100             | UNIFORMS                  | -           | -      | -           | -         | 1,250          | 1,250          |
| 2205230-560190             | TIRES & TUBES             | -           | -      | -           | -         | 625            | 500            |
| 2205230-560200             | VEHICLE REPAIR PARTS      | -           | -      | -           | -         | 375            | 375            |
| 2205230-560210             | FUEL & LUBRICANTS         | -           | -      | -           | -         | 375            | 375            |
| 2205230-560230             | MATERIAL & SUPPLIES       | -           | -      | -           | -         | 250            | 250            |
| 2205230-560240             | OTHER EQUIPMENT           | -           | -      | -           | -         | -              | -              |
| 2205230-560280             | BOOKS, MAGS, & SUBSCRIPT  | -           | -      | -           | -         | -              | -              |
| 2205230-560310             | OTHER EQUIP PARTS/MAINT   | -           | -      | -           | -         | -              | -              |
| MATERIAL & SUPPLIES        |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | <b>5,575</b>   | <b>5,450</b>   |
| TRANSPORTATION ENGINEERING |                           | <hr/>       | <hr/>  | <hr/>       | <hr/>     | <b>636,689</b> | <b>663,379</b> |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**ENGINEERING/CONSTRUCTION DEPARTMENT**  
**Information Technology - GIS**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2201205-510040                  | REGULAR                   | 395,484                       | 366,877                       | 385,560                                    | 428,173                       | 446,584                                  |
| 2201205-510050                  | VARIABLE PAY              | -                             | 2,500                         | -                                          | 1,500                         | 1,500                                    |
| 2201205-510110                  | OVERTIME                  | 9,643                         | 8,000                         | 8,000                                      | 8,000                         | 8,000                                    |
| <b>SALARIES AND WAGES</b>       |                           | <b>405,128</b>                | <b>377,377</b>                | <b>393,560</b>                             | <b>437,673</b>                | <b>456,084</b>                           |
| 2201205-520100                  | LONGEVITY                 | 4,300                         | 4,300                         | 3,400                                      | 2,000                         | 2,100                                    |
| 2201205-520120                  | EDUCATION/PERFORMANCE     | 600                           | 1,800                         | 780                                        | 780                           | 780                                      |
| 2201205-520210                  | SOCIAL SECURITY           | 30,552                        | 28,869                        | 30,107                                     | 31,845                        | 34,890                                   |
| 2201205-520220                  | RETIREMENT                | 41,450                        | 37,738                        | 39,356                                     | 43,570                        | 45,608                                   |
| 2201205-520260                  | INSURANCE                 | 58,129                        | 62,045                        | 76,500                                     | 87,912                        | 92,307                                   |
| 2201205-520410                  | CELL PHONE ALLOWANCE      | 4,472                         | 3,840                         | 4,760                                      | 4,800                         | 4,800                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>139,503</b>                | <b>138,592</b>                | <b>154,903</b>                             | <b>170,906</b>                | <b>180,486</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>544,631</b>                | <b>515,969</b>                | <b>548,463</b>                             | <b>608,579</b>                | <b>636,570</b>                           |
| 2201205-530110                  | REG. FEES & CERTIFICATION | 515                           | 8,060                         | 8,060                                      | 6,110                         | 6,200                                    |
| 2201205-530850                  | MEMBERSHIP DUES           | 255                           | -                             | -                                          | -                             | -                                        |
| 2201205-530870                  | PROFESSIONAL SERVICES     | 126,577                       | 91,350                        | 97,873                                     | 93,550                        | 95,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>127,347</b>                | <b>99,410</b>                 | <b>105,933</b>                             | <b>99,660</b>                 | <b>101,200</b>                           |
| 2201205-540200                  | VEHICLE REPAIR            | -                             | 800                           | 800                                        | 800                           | 800                                      |
| 2201205-540550                  | MAINTENANCE SERVICES      | 111,280                       | 114,060                       | 114,060                                    | 119,238                       | 126,000                                  |
| <b>PROPERTY SERVICES</b>        |                           | <b>111,280</b>                | <b>114,860</b>                | <b>114,860</b>                             | <b>120,038</b>                | <b>126,800</b>                           |
| 2201205-550030                  | TRAVEL & EXPENSES         | 8,560                         | 18,500                        | 18,500                                     | 18,500                        | 18,500                                   |
| 2201205-550540                  | OUTSIDE DATA SERVICES     | 2,010                         | 2,800                         | 2,800                                      | 1,080                         | 1,200                                    |
| <b>OTHER CHARGES</b>            |                           | <b>10,570</b>                 | <b>21,300</b>                 | <b>21,300</b>                              | <b>19,580</b>                 | <b>19,700</b>                            |
| 2201205-560030                  | OFFICE SUPPLIES           | -                             | 1,000                         | 1,000                                      | 500                           | 500                                      |
| 2201205-560100                  | UNIFORMS                  | -                             | -                             | -                                          | -                             | -                                        |
| 2201205-560190                  | TIRES & TUBES             | -                             | 800                           | 800                                        | 800                           | 800                                      |
| 2201205-560200                  | VEHICLE REPAIR PARTS      | 42                            | 800                           | 800                                        | 800                           | -                                        |
| 2201205-560210                  | FUEL & LUBRICANTS         | 1,582                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2201205-560230                  | MATERIAL & SUPPLIES       | 77                            | 500                           | 500                                        | 500                           | 500                                      |
| 2201205-560240                  | OTHER EQUIPMENT           | -                             | 4,000                         | 4,000                                      | 4,000                         | -                                        |
| 2201205-560280                  | BOOKS, MAGS, & SUBSCRIPT  | -                             | -                             | -                                          | -                             | -                                        |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>1,701</b>                  | <b>8,600</b>                  | <b>8,600</b>                               | <b>8,100</b>                  | <b>3,300</b>                             |
| <b>ENGINEERING PLANNING</b>     |                           | <b>795,529</b>                | <b>760,139</b>                | <b>799,156</b>                             | <b>855,957</b>                | <b>887,570</b>                           |
| <b>ENGINEERING/CONSTRUCTION</b> |                           | <b>4,706,253</b>              | <b>5,561,494</b>              | <b>5,255,080</b>                           | <b>6,141,457</b>              | <b>6,397,118</b>                         |

## STREET/STORMWATER

**DIVISIONS -**  
Stormwater

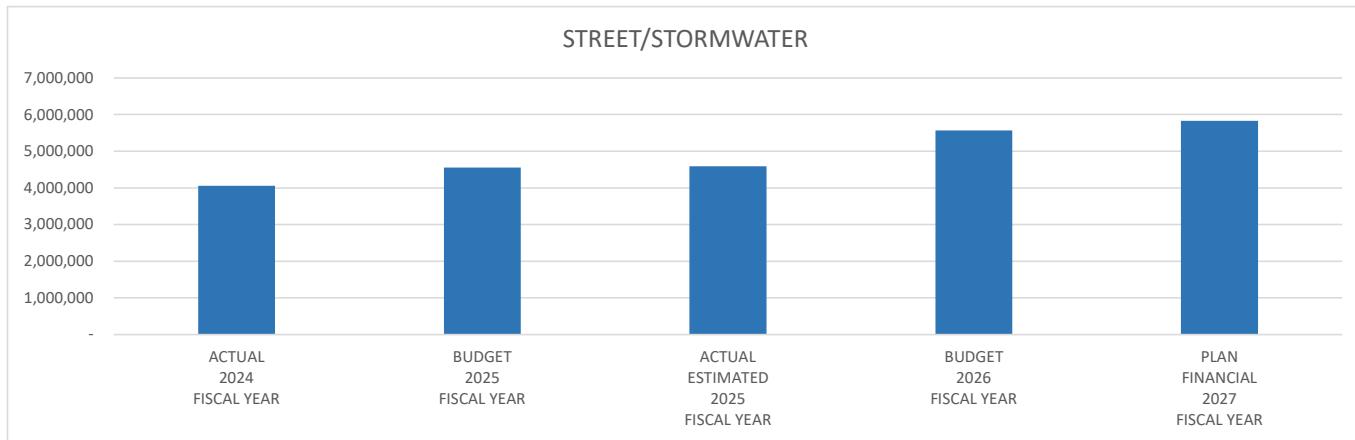
**PURPOSE:**

The Stormwater Division is responsible for maintenance of all stormwater structures, mowing of right-of-way, sweeping streets and monitoring the City's stormwater system.

|                        | FY 2024   | FY 2025   | FY 2026   |
|------------------------|-----------|-----------|-----------|
| <b>Total Full Time</b> | <b>41</b> | <b>41</b> | <b>41</b> |
| <b>Total Seasonal</b>  | <b>1</b>  | <b>1</b>  | <b>1</b>  |

### FINANCIAL HIGHLIGHTS

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 1,807,627                     | 1,983,671                     | 1,981,966                                  | 2,567,249                     | 2,667,078                                |
| EMPLOYEE BENEFITS                         | 805,233                       | 1,000,743                     | 1,025,385                                  | 1,222,342                     | 1,319,062                                |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>2,612,860</b>              | <b>2,984,414</b>              | <b>3,007,351</b>                           | <b>3,789,590</b>              | <b>3,986,140</b>                         |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 8,657                         | 12,100                        | 12,100                                     | 11,500                        | 11,500                                   |
| PROPERTY SERVICES                         | 360,538                       | 420,000                       | 432,260                                    | 501,500                       | 507,000                                  |
| OTHER SERVICES                            | 691,942                       | 734,299                       | 734,299                                    | 793,923                       | 833,700                                  |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>1,061,137</b>              | <b>1,166,399</b>              | <b>1,178,659</b>                           | <b>1,306,923</b>              | <b>1,352,200</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>380,283</b>                | <b>405,100</b>                | <b>405,100</b>                             | <b>474,500</b>                | <b>486,500</b>                           |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>4,054,280</b>              | <b>4,555,913</b>              | <b>4,591,110</b>                           | <b>5,571,013</b>              | <b>5,824,840</b>                         |



**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**STREET/STORMWATER DEPARTMENT**  
**Stormwater Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2205305-510040                  | REGULAR                   | 1,735,255                     | 1,912,671                     | 1,907,966                                  | 2,489,049                     | 2,596,078                                |
| 2205305-510050                  | VARIABLE PAY              | -                             | 6,000                         | 6,000                                      | 6,000                         | 6,000                                    |
| 2205305-510080                  | PART TIME & TEMPORARY     | -                             | -                             | -                                          | 7,200                         | -                                        |
| 2205305-510110                  | OVERTIME                  | 68,849                        | 65,000                        | 65,000                                     | 65,000                        | 65,000                                   |
| 2205305-510190                  | INJURY PAY                | 3,523                         | -                             | 3,000                                      | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>1,807,627</b>              | <b>1,983,671</b>              | <b>1,981,966</b>                           | <b>2,567,249</b>              | <b>2,667,078</b>                         |
| 2205305-520100                  | LONGEVITY                 | 14,683                        | 15,500                        | 16,200                                     | 18,300                        | 21,600                                   |
| 2205305-520210                  | SOCIAL SECURITY           | 133,502                       | 151,751                       | 151,620                                    | 182,103                       | 204,031                                  |
| 2205305-520220                  | RETIREMENT                | 182,129                       | 198,367                       | 198,197                                    | 234,465                       | 266,708                                  |
| 2205305-520260                  | INSURANCE                 | 472,038                       | 632,245                       | 656,628                                    | 784,594                       | 823,823                                  |
| 2205305-520410                  | CELL PHONE ALLOWANCE      | 2,880                         | 2,880                         | 2,740                                      | 2,880                         | 2,900                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>805,233</b>                | <b>1,000,743</b>              | <b>1,025,385</b>                           | <b>1,222,342</b>              | <b>1,319,062</b>                         |
| <b>PERSONNEL SERVICES</b>       |                           | <b>2,612,860</b>              | <b>2,984,414</b>              | <b>3,007,351</b>                           | <b>3,789,590</b>              | <b>3,986,140</b>                         |
| 2205305-530110                  | REG. FEES & CERTIFICATION | 7,730                         | 10,600                        | 10,600                                     | 10,000                        | 10,000                                   |
| 2205305-530850                  | MEMBERSHIP DUES           | 139                           | 500                           | 500                                        | 500                           | 500                                      |
| 2205305-530870                  | PROFESSIONAL SERVICES     | 788                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>8,657</b>                  | <b>12,100</b>                 | <b>12,100</b>                              | <b>11,500</b>                 | <b>11,500</b>                            |
| 2205305-540070                  | BUILDING MAINTENANCE      | 298                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205305-540200                  | VEHICLE REPAIR            | 110,670                       | 80,000                        | 80,000                                     | 120,000                       | 125,000                                  |
| 2205305-540280                  | MISC CONTRACT SERVICES    | 221,083                       | 300,000                       | 312,260                                    | 340,000                       | 340,000                                  |
| 2205305-540290                  | OTHER EQUIPMENT REPAIR    | 2,975                         | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 2205305-540310                  | UNIFORM RENTAL/SERVICES   | 7,183                         | 10,000                        | 10,000                                     | 10,000                        | 10,000                                   |
| 2205305-540320                  | EQUIPMENT RENTAL          | 1,599                         | 5,000                         | 5,000                                      | 6,500                         | 7,000                                    |
| 2205305-540330                  | OTHER RENTAL              | 1,558                         | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| 2205305-540550                  | MAINTENANCE SERVICES      | 15,172                        | 20,000                        | 20,000                                     | 20,000                        | 20,000                                   |
| <b>PROPERTY SERVICES</b>        |                           | <b>360,538</b>                | <b>420,000</b>                | <b>432,260</b>                             | <b>501,500</b>                | <b>507,000</b>                           |
| 2205305-550030                  | TRAVEL & EXPENSES         | 5,163                         | 8,000                         | 8,000                                      | 8,000                         | 8,500                                    |
| 2205305-550220                  | TELEPHONE                 | -                             | 700                           | 700                                        | 700                           | 700                                      |
| 2205305-550240                  | UTILITIES (ONG)           | 256                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205305-550250                  | UTILITIES (PSO)           | 6,398                         | 7,000                         | 7,000                                      | 7,000                         | 7,500                                    |
| 2205305-550540                  | OUTSIDE DATA SERVICES     | 1,551                         | 6,000                         | 6,000                                      | 6,000                         | 6,000                                    |
| 2205305-550840                  | PILOT                     | 678,574                       | 711,599                       | 711,599                                    | 771,223                       | 810,000                                  |
| <b>OTHER SERVICES</b>           |                           | <b>691,942</b>                | <b>734,299</b>                | <b>734,299</b>                             | <b>793,923</b>                | <b>833,700</b>                           |
| 2205305-560030                  | OFFICE SUPPLIES           | 765                           | 1,000                         | 1,000                                      | 2,000                         | 2,500                                    |
| 2205305-560100                  | UNIFORMS                  | 21,316                        | 18,000                        | 18,000                                     | 22,000                        | 23,000                                   |
| 2205305-560190                  | TIRES & TUBES             | 11,219                        | 20,000                        | 20,000                                     | 22,000                        | 22,000                                   |
| 2205305-560200                  | VEHICLE REPAIR PARTS      | 116,184                       | 90,000                        | 90,000                                     | 90,000                        | 95,000                                   |
| 2205305-560210                  | FUEL & LUBRICANTS         | 45,069                        | 50,000                        | 50,000                                     | 60,000                        | 65,000                                   |
| 2205305-560230                  | MATERIAL & SUPPLIES       | 84,787                        | 75,000                        | 75,000                                     | 90,000                        | 90,000                                   |
| 2205305-560240                  | OTHER EQUIPMENT           | 34,539                        | 25,000                        | 25,000                                     | 37,500                        | 38,000                                   |
| 2205305-560270                  | CONCRETE & AGGREGATE      | 66,405                        | 125,000                       | 125,000                                    | 150,000                       | 150,000                                  |
| 2205305-560300                  | JANITORIAL SUPPLIES       | -                             | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205305-560500                  | RADIO MAINTENANCE         | -                             | 100                           | 100                                        | -                             | -                                        |
| 2205305-560800                  | ASPHALT & AGGREGATE       | -                             | -                             | -                                          | -                             | -                                        |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b>380,283</b>                | <b>405,100</b>                | <b>405,100</b>                             | <b>474,500</b>                | <b>486,500</b>                           |
| <b>STORMWATER</b>               |                           | <b>4,054,280</b>              | <b>4,555,913</b>              | <b>4,591,110</b>                           | <b>5,571,013</b>              | <b>5,824,840</b>                         |

## UTILITIES

**DIVISIONS:**

Utility Construction  
Water Resources  
Water Treatment Plant  
Wastewater Plant

Administration  
Meter Reading  
Sewer  
Water Distribution

**PURPOSE:**

To administrate the operations, maintenance and construction of the City water and sewer utility infrastructure in such a manner to minimize loss of service, user inconvenience and provide accurate meter readings for use in utility billing to ensure a high quality of life for the City's citizens.

|                 | FY 2024 | FY 2025 | FY 2026 |
|-----------------|---------|---------|---------|
| Total Full Time | 94      | 95      | 95      |
| Total Part-Time | 0       | 0       | 0       |

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>PERSONNEL SERVICES:</b>                |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 5,743,315                     | 6,177,272                     | 6,312,900                                  | 6,781,427                     | 7,040,767                                |
| EMPLOYEE BENEFITS                         | 2,291,443                     | 2,704,521                     | 2,613,570                                  | 2,777,557                     | 3,055,351                                |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>8,034,758</b>              | <b>8,881,793</b>              | <b>8,926,470</b>                           | <b>9,558,984</b>              | <b>10,096,119</b>                        |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 364,471                       | 715,500                       | 629,055                                    | 713,300                       | 722,186                                  |
| PROPERTY SERVICES                         | 3,352,167                     | 4,439,750                     | 4,416,817                                  | 4,838,700                     | 5,176,219                                |
| OTHER SERVICES                            | 5,158,680                     | 5,717,767                     | 5,782,167                                  | 6,224,314                     | 6,419,000                                |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>8,875,317</b>              | <b>10,873,017</b>             | <b>10,828,039</b>                          | <b>11,776,314</b>             | <b>12,317,405</b>                        |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>4,776,651</b>              | <b>5,215,200</b>              | <b>5,439,749</b>                           | <b>5,690,700</b>              | <b>5,740,494</b>                         |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>21,686,726</b>             | <b>24,970,010</b>             | <b>25,194,258</b>                          | <b>27,025,998</b>             | <b>28,154,018</b>                        |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Water Distribution Division**

| ACCOUNT NUMBER                  | DESCRIPTION                 | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                             |                               |                          |                                            |                               |                                          |
| 2205400-510040                  | REGULAR                     | 1,203,275                     | 1,374,458                | 1,441,000                                  | 1,552,542                     | 1,619,302                                |
| 2205400-510050                  | VARIABLE PAY                | -                             | 2,300                    | 3,200                                      | 2,300                         | 2,300                                    |
| 2205400-510110                  | OVERTIME                    | 241,873                       | 204,600                  | 259,600                                    | 240,000                       | 240,000                                  |
| 2205400-510190                  | INJURY PAY                  | 37,593                        | -                        | 1,000                                      | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                             | <b>1,482,741</b>              | <b>1,581,358</b>         | <b>1,704,800</b>                           | <b>1,794,842</b>              | <b>1,861,602</b>                         |
| 2205400-520100                  | LONGEVITY                   | 19,767                        | 23,000                   | 21,500                                     | 24,000                        | 25,800                                   |
| 2205400-520120                  | EDUCATION/PERFORMANCE       | 2,103                         | 600                      | 4,680                                      | 4,320                         | 4,680                                    |
| 2205400-520210                  | SOCIAL SECURITY             | 111,788                       | 120,974                  | 130,417                                    | 114,711                       | 142,413                                  |
| 2205400-520220                  | RETIREMENT                  | 150,943                       | 158,136                  | 170,480                                    | 158,855                       | 186,160                                  |
| 2205400-520260                  | INSURANCE                   | 316,413                       | 422,465                  | 420,130                                    | 458,137                       | 481,043                                  |
| 2205400-520410                  | CELL PHONE ALLOWANCE        | 6,000                         | 5,800                    | 7,560                                      | 7,700                         | 7,700                                    |
| <b>EMPLOYEE BENEFITS</b>        |                             | <b>607,013</b>                | <b>730,975</b>           | <b>754,767</b>                             | <b>767,723</b>                | <b>847,796</b>                           |
| <b>PERSONNEL SERVICES</b>       |                             | <b>2,089,754</b>              | <b>2,312,333</b>         | <b>2,459,567</b>                           | <b>2,562,565</b>              | <b>2,709,398</b>                         |
| 2205400-530110                  | REG. FEES & CERTIFICATION   | 8,980                         | 7,000                    | 7,000                                      | 7,000                         | 7,000                                    |
| 2205400-530340                  | LAB SERVICES                | -                             | 100                      | 100                                        | 100                           | 100                                      |
| 2205400-530840                  | MEDICAL VACCINATION         | -                             | 600                      | 600                                        | 600                           | 600                                      |
| 2205400-530850                  | MEMBERSHIP DUES             | 14,470                        | 16,700                   | 29,800                                     | 34,100                        | 34,100                                   |
| 2205400-530870                  | PROF & TECH SERVICES        | 6,778                         | 12,500                   | 12,500                                     | 12,500                        | 12,500                                   |
| <b>PROF &amp; TECH SERVICES</b> |                             | <b>30,228</b>                 | <b>36,900</b>            | <b>50,000</b>                              | <b>54,300</b>                 | <b>54,300</b>                            |
| 2205400-540200                  | VEHICLE REPAIR              | 32,941                        | 26,000                   | 31,000                                     | 26,000                        | 26,000                                   |
| 2205400-540280                  | MISC CONTRACT SERVICES      | 95,800                        | 118,100                  | 118,100                                    | 118,100                       | 118,100                                  |
| 2205400-540290                  | OTHER EQUIPMENT REPAIR      | 3,313                         | 7,500                    | 5,000                                      | 7,500                         | 7,500                                    |
| 2205400-540310                  | UNIFORM RENTAL/SERVICES     | 5,048                         | 6,300                    | 5,800                                      | 6,500                         | 6,500                                    |
| 2205400-540320                  | EQUIPMENT RENTAL            | 4,087                         | 10,000                   | 26,300                                     | 26,000                        | 26,000                                   |
| 2205400-540330                  | OTHER RENTAL                | 3,495                         | 4,000                    | 4,000                                      | 4,000                         | 4,000                                    |
| 2205400-540500                  | RADIO MAINTENANCE-OUTSIDE   | -                             | 300                      | 300                                        | 300                           | 300                                      |
| 2205400-540550                  | MAINTENANCE SERVICES        | 17,566                        | 33,400                   | 33,400                                     | 34,200                        | 34,200                                   |
| <b>PROPERTY SERVICES</b>        |                             | <b>162,250</b>                | <b>205,600</b>           | <b>223,900</b>                             | <b>222,600</b>                | <b>222,600</b>                           |
| 2205400-550030                  | TRAVEL & EXPENSES           | 2,899                         | 2,000                    | 4,000                                      | 6,000                         | 6,000                                    |
| 2205400-550220                  | TELEPHONE                   | 448                           | 1,700                    | 1,700                                      | 1,700                         | 1,700                                    |
| 2205400-550240                  | UTILITIES (ONG)             | 294                           | -                        | 800                                        | 5,000                         | 5,000                                    |
| 2205400-550250                  | UTILITIES (PSO)             | 35,063                        | 44,000                   | 37,100                                     | 44,000                        | 44,000                                   |
| 2205400-550360                  | PRINTING SERVICES           | 97                            | 1,000                    | 500                                        | 1,000                         | 1,000                                    |
| 2205400-550540                  | OUTSIDE DATA SERVICES       | 17,534                        | 11,600                   | 14,700                                     | 11,600                        | 11,600                                   |
| 2205400-550840                  | PILOT                       | 2,102,223                     | 2,433,886                | 2,433,886                                  | 2,531,320                     | 2,581,946                                |
| <b>OTHER SERVICES</b>           |                             | <b>2,158,558</b>              | <b>2,494,186</b>         | <b>2,492,686</b>                           | <b>2,600,620</b>              | <b>2,651,246</b>                         |
| 2205400-560030                  | OFFICE SUPPLIES             | 1,061                         | 2,500                    | 2,500                                      | 2,500                         | 2,500                                    |
| 2205400-560100                  | UNIFORMS                    | 14,569                        | 14,800                   | 15,300                                     | 15,300                        | 15,300                                   |
| 2205400-560180                  | BLDG MATERIAL & SUPPLIES    | 7,151                         | 1,000                    | 1,000                                      | 1,000                         | 1,000                                    |
| 2205400-560190                  | TIRES & TUBES               | 15,914                        | 9,200                    | 16,100                                     | 16,100                        | 16,100                                   |
| 2205400-560200                  | VEHICLE REPAIR PARTS        | 62,321                        | 28,000                   | 40,800                                     | 40,000                        | 40,000                                   |
| 2205400-560210                  | FUEL & LUBRICANTS           | 82,562                        | 68,400                   | 68,400                                     | 68,400                        | 68,400                                   |
| 2205400-560230                  | MATERIAL & SUPPLIES         | 70,945                        | 51,000                   | 64,400                                     | 64,400                        | 64,400                                   |
| 2205400-560240                  | OTHER EQUIPMENT             | 48,896                        | 51,000                   | 51,000                                     | 43,000                        | 43,000                                   |
| 2205400-560270                  | CONCRETE & AGGREGATE        | 133,838                       | 73,000                   | 107,600                                    | 110,000                       | 110,000                                  |
| 2205400-560280                  | BOOKS, MAGS, & SUBSCRIPT    | -                             | 300                      | 300                                        | 300                           | 300                                      |
| 2205400-560310                  | OTHER EQUIP PARTS/MAINT     | 553                           | 2,000                    | 2,000                                      | 2,000                         | 2,000                                    |
| 2205400-560340                  | CHEMICAL & LAB SUPPLIES     | 8,792                         | 1,300                    | 1,300                                      | 1,300                         | 1,300                                    |
| 2205400-560370                  | HYDRANTS, PARTS/SUPPLIES    | 58,938                        | 43,000                   | 43,000                                     | 43,000                        | 43,000                                   |
| 2205400-560380                  | METER & SEWER CONNECT PARTS | 276,549                       | 385,000                  | 385,000                                    | 385,000                       | 385,000                                  |
| 2205400-560400                  | WATER MAIN REPAIR PARTS     | 191,782                       | 164,000                  | 242,344                                    | 332,300                       | 332,300                                  |
| 2205400-560500                  | RADIO MAINTENANCE           | -                             | 1,000                    | 1,000                                      | 1,000                         | 1,000                                    |
| 2205400-560800                  | ASPHALT & AGGREGATE         | 10,441                        | 17,000                   | 17,000                                     | 17,000                        | 17,000                                   |
| <b>MATERIAL &amp; SUPPLIES</b>  |                             | <b>984,310</b>                | <b>912,500</b>           | <b>1,059,044</b>                           | <b>1,142,600</b>              | <b>1,142,600</b>                         |
| <b>WATER DISTRIBUTION</b>       |                             | <b>5,425,100</b>              | <b>5,961,519</b>         | <b>6,285,197</b>                           | <b>6,582,685</b>              | <b>6,780,144</b>                         |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Administration Division**

| ACCOUNT NUMBER       | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|----------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205401-510040       | REGULAR                   | 272,140                       | 368,363                       | 334,800                                    | 347,067                       | 361,991                                  |
| 2205401-510050       | VARIABLE PAY              | -                             | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205401-510110       | OVERTIME                  | 451                           | 1,000                         | 1,500                                      | 2,500                         | 2,500                                    |
| 2205401-510190       | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| SALARIES AND WAGES   |                           | <u>272,591</u>                | <u>370,363</u>                | <u>337,300</u>                             | <u>350,567</u>                | <u>365,491</u>                           |
| 2205401-520100       | LONGEVITY                 | 2,450                         | 2,800                         | 2,700                                      | 3,400                         | 3,700                                    |
| 2205401-520120       | EDUCATION/PERFORMANCE     | 600                           | 600                           | 865                                        | 900                           | 900                                      |
| 2205401-520210       | SOCIAL SECURITY           | 20,395                        | 28,333                        | 25,803                                     | 25,638                        | 27,960                                   |
| 2205401-520220       | RETIREMENT                | 27,225                        | 37,036                        | 33,730                                     | 35,233                        | 36,549                                   |
| 2205401-520260       | INSURANCE                 | 36,886                        | 58,248                        | 49,788                                     | 54,796                        | 57,536                                   |
| 2205401-520410       | CELL PHONE ALLOWANCE      | 1,240                         | 2,000                         | 960                                        | 960                           | 1,000                                    |
| EMPLOYEE BENEFITS    |                           | <u>88,797</u>                 | <u>129,017</u>                | <u>113,847</u>                             | <u>120,927</u>                | <u>127,645</u>                           |
| PERSONNEL SERVICES   |                           | <b><u>361,388</u></b>         | <b><u>499,379</u></b>         | <b><u>451,147</u></b>                      | <b><u>471,494</u></b>         | <b><u>493,136</u></b>                    |
| 2205401-530110       | REG. FEES & CERTIFICATION | 3,171                         | 3,500                         | 8,000                                      | 8,500                         | 8,500                                    |
| 2205401-530850       | MEMBERSHIP DUES           | 2,343                         | 2,800                         | 2,800                                      | 2,800                         | 2,800                                    |
| 2205401-530870       | PROFESSIONAL SERVICES     | -                             | 2,000                         | 2,000                                      | 15,000                        | 15,000                                   |
| PROF & TECH SERVICES |                           | <u>5,515</u>                  | <u>8,300</u>                  | <u>12,800</u>                              | <u>26,300</u>                 | <u>26,300</u>                            |
| 2205401-540200       | VEHICLE REPAIR            | 7                             | 600                           | 600                                        | 1,000                         | 1,000                                    |
| 2205401-540280       | MISC CONTRACT SERVICES    | 5,167                         | -                             | -                                          | -                             | -                                        |
| 2205401-540550       | MAINTENANCE SERVICES      | 1,719                         | 2,400                         | 2,400                                      | 3,000                         | 3,000                                    |
| PROPERTY SERVICES    |                           | <u>6,893</u>                  | <u>3,000</u>                  | <u>3,000</u>                               | <u>4,000</u>                  | <u>4,000</u>                             |
| 2205401-550030       | TRAVEL & EXPENSES         | 2,225                         | 5,000                         | 12,000                                     | 15,000                        | 15,000                                   |
| 2205401-550250       | UTILITIES (PSO)           | 1,738                         | 6,000                         | 6,000                                      | 6,000                         | 6,000                                    |
| 2205401-550360       | PRINTING SERVICES         | 37                            | 500                           | 500                                        | 500                           | 500                                      |
| 2205401-550540       | OUTSIDE DATA SERVICES     | 697                           | 1,500                         | 1,500                                      | 1,500                         | 1,500                                    |
| OTHER SERVICES       |                           | <u>4,696</u>                  | <u>13,000</u>                 | <u>20,000</u>                              | <u>23,000</u>                 | <u>23,000</u>                            |
| 2205401-560030       | OFFICE SUPPLIES           | 2,688                         | 5,000                         | 5,000                                      | 5,000                         | 5,000                                    |
| 2205401-560100       | UNIFORMS                  | 396                           | 500                           | 500                                        | 1,000                         | 1,000                                    |
| 2205401-560190       | TIRES & TUBES             | -                             | 600                           | 600                                        | 600                           | 600                                      |
| 2205401-560200       | VEHICLE REPAIR PARTS      | 134                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205401-560210       | FUEL & LUBRICANTS         | 60                            | 500                           | 300                                        | 500                           | 500                                      |
| 2205401-560230       | MATERIAL & SUPPLIES       | 2,718                         | 2,500                         | 2,500                                      | 4,000                         | 4,000                                    |
| 2205401-560240       | OTHER EQUIPMENT           | (396)                         | 5,600                         | 13,000                                     | 5,000                         | 2,500                                    |
| 2205401-560280       | BOOKS, MAGS, & SUBSCRIPT  | 240                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| MATERIAL & SUPPLIES  |                           | <u>5,839</u>                  | <u>16,700</u>                 | <u>23,900</u>                              | <u>18,100</u>                 | <u>15,600</u>                            |
| ADMINISTRATION       |                           | <b><u>384,331</u></b>         | <b><u>540,379</u></b>         | <b><u>510,847</u></b>                      | <b><u>542,894</u></b>         | <b><u>562,036</u></b>                    |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Utility Construction**

| ACCOUNT NUMBER       | DESCRIPTION                 | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|----------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205403-510040       | REGULAR                     | 662,026                       | 739,677                       | 656,200                                    | 900,290                       | 939,003                                  |
| 2205403-510050       | VARIABLE PAY PROGRAM        | -                             | 1,500                         | 1,000                                      | 1,500                         | 1,500                                    |
| 2205403-510110       | OVERTIME                    | 108,647                       | 100,000                       | 110,000                                    | 119,100                       | 110,000                                  |
| 2205403-510190       | INJURY PAY                  | -                             | -                             | 500                                        | -                             | -                                        |
| WAGES & SALARIES     |                             | <u>770,672</u>                | <u>841,177</u>                | <u>767,700</u>                             | <u>1,020,890</u>              | <u>1,050,503</u>                         |
| 2205403-520100       | LONGEVITY                   | 10,300                        | 10,800                        | 11,000                                     | 11,600                        | 12,700                                   |
| 2205403-520120       | EDUCATION/PERFORMANCE       | 140                           | -                             | -                                          | -                             | -                                        |
| 2205403-520210       | SOCIAL SECURITY             | 57,555                        | 64,350                        | 58,729                                     | 51,756                        | 80,363                                   |
| 2205403-520220       | RETIREMENT                  | 78,099                        | 84,118                        | 76,770                                     | 91,353                        | 105,050                                  |
| 2205403-520260       | INSURANCE                   | 164,776                       | 209,148                       | 163,626                                    | 254,658                       | 267,391                                  |
| 2205403-520410       | CELL PHONE ALLOWANCE        | 1,920                         | 2,000                         | 1,920                                      | 2,000                         | 2,000                                    |
| EMPLOYEE BENEFITS    |                             | <u>312,790</u>                | <u>370,416</u>                | <u>312,045</u>                             | <u>411,367</u>                | <u>467,504</u>                           |
| PERSONNEL SERVICES   |                             | <u>1,083,462</u>              | <u>1,211,593</u>              | <u>1,079,745</u>                           | <u>1,432,257</u>              | <u>1,518,007</u>                         |
| 2205403-530110       | REG. FEES & CERTIFICATION   | 2,853                         | 3,500                         | 3,650                                      | 3,500                         | 3,500                                    |
| 2205403-530340       | LAB SERVICES                | -                             | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 2205403-530840       | MEDICAL VACCINATION         | -                             | 400                           | 400                                        | 400                           | 400                                      |
| 2205403-530850       | MEMBERSHIP DUES             | 348                           | 400                           | 400                                        | 400                           | 400                                      |
| PROF & TECH SERVICES |                             | <u>3,201</u>                  | <u>6,800</u>                  | <u>6,950</u>                               | <u>6,800</u>                  | <u>6,800</u>                             |
| 2205403-540200       | VEHICLE REPAIR              | 32,146                        | 24,000                        | 56,133                                     | 35,000                        | 35,000                                   |
| 2205403-540280       | MISC CONTRACT SERVICES      | 2,258                         | 6,000                         | 5,000                                      | 6,000                         | 6,000                                    |
| 2205403-540290       | OTHER EQUIPMENT REPAIR      | -                             | 3,000                         | 2,000                                      | 3,000                         | 3,000                                    |
| 2205403-540310       | UNIFORM RENTAL/SERVICES     | 3,197                         | 3,200                         | 3,000                                      | 3,200                         | 3,200                                    |
| 2205403-540320       | EQUIPMENT RENTAL            | 7,843                         | 12,000                        | 12,000                                     | 12,000                        | 12,000                                   |
| 2205403-540330       | OTHER RENTAL                | 515                           | 5,500                         | 3,750                                      | 5,500                         | 5,500                                    |
| 2205403-540500       | RADIO MAINTENANCE-OUTSIDE   | -                             | 200                           | 200                                        | 200                           | 200                                      |
| 2205403-540550       | MAINTENANCE SERVICES        | 2,449                         | 3,500                         | 3,500                                      | 3,400                         | 3,400                                    |
| PROPERTY SERVICES    |                             | <u>48,408</u>                 | <u>57,400</u>                 | <u>85,583</u>                              | <u>68,300</u>                 | <u>68,300</u>                            |
| 2205403-550030       | TRAVEL & EXPENSES           | -                             | 1,600                         | 900                                        | 1,600                         | 1,600                                    |
| 2205403-550220       | TELEPHONE                   | -                             | -                             | -                                          | -                             | -                                        |
| 2205403-550360       | PRINTING SERVICES           | -                             | 100                           | 100                                        | 100                           | 100                                      |
| 2205403-550540       | OUTSIDE DATA SERVICES       | -                             | 2,900                         | 2,900                                      | 2,900                         | 2,900                                    |
| OTHER SERVICES       |                             | <u>-</u>                      | <u>4,600</u>                  | <u>3,900</u>                               | <u>4,600</u>                  | <u>4,600</u>                             |
| 2205403-560030       | OFFICE SUPPLIES             | 81                            | 500                           | 200                                        | 200                           | 200                                      |
| 2205403-560100       | UNIFORMS                    | 4,230                         | 8,600                         | 8,600                                      | 7,100                         | 7,100                                    |
| 2205403-560180       | BLDG MATERIAL & SUPPLIES    | 681                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205403-560190       | TIRES & TUBES               | 2,550                         | 6,500                         | 13,200                                     | 7,200                         | 7,200                                    |
| 2205403-560200       | VEHICLE REPAIR PARTS        | 25,904                        | 39,600                        | 33,800                                     | 39,600                        | 39,600                                   |
| 2205403-560210       | FUEL & LUBRICANTS           | 25,963                        | 44,000                        | 36,000                                     | 44,000                        | 44,000                                   |
| 2205403-560230       | MATERIAL & SUPPLIES         | 21,706                        | 15,600                        | 20,500                                     | 20,000                        | 20,000                                   |
| 2205403-560240       | OTHER EQUIPMENT             | 35,852                        | 37,700                        | 37,700                                     | 44,200                        | 44,200                                   |
| 2205403-560270       | CONCRETE & AGGREGATE        | 10,749                        | 6,000                         | 6,000                                      | 10,000                        | 10,000                                   |
| 2205403-560280       | BOOKS, MAGS, & SUBSCRIPT.   | -                             | 200                           | 200                                        | 200                           | 200                                      |
| 2205403-560310       | OTHER EQUIP PARTS/MAINT     | 84                            | 200                           | 200                                        | 200                           | 200                                      |
| 2205403-560340       | CHEMICAL & LAB SUPPLIES     | -                             | 1,900                         | 1,400                                      | 2,800                         | 2,800                                    |
| 2205403-560380       | METER & SEWER CONNECT PARTS | 17,829                        | 15,000                        | 15,000                                     | 15,000                        | 15,000                                   |
| 2205403-560400       | WATER MAIN REPAIR PARTS     | 21,727                        | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 2205403-560500       | RADIO MAINTENANCE           | -                             | 200                           | 200                                        | 200                           | 200                                      |
| 2205403-560800       | ASPHALT & AGGREGATE         | 2,361                         | 2,000                         | 2,000                                      | 10,000                        | 10,000                                   |
| MATERIALS & SUPPLIES |                             | <u>169,716</u>                | <u>181,500</u>                | <u>178,500</u>                             | <u>204,200</u>                | <u>204,200</u>                           |
| UTILITY CONSTRUCTION |                             | <u>1,304,787</u>              | <u>1,461,893</u>              | <u>1,354,678</u>                           | <u>1,716,157</u>              | <u>1,801,907</u>                         |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Water Resources**

| ACCOUNT NUMBER                  | DESCRIPTION                 | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 2205404-510040                  | REGULAR                     | 152,227                       | 155,966                       | 173,500                                    | 181,615                       | 189,425                                  |
| 2205404-510050                  | VARIABLE PAY PROGRAM        | -                             | -                             | -                                          | 1,000                         | 1,000                                    |
| 2205404-510110                  | OVERTIME                    | 1,558                         | 5,800                         | 5,000                                      | 8,300                         | 8,300                                    |
| <b>SALARIES AND WAGES</b>       |                             | <b>153,784</b>                | <b>161,766</b>                | <b>178,500</b>                             | <b>190,915</b>                | <b>198,725</b>                           |
| 2205404-520100                  | LONGEVITY                   | -                             | 500                           | -                                          | -                             | -                                        |
| 2205404-520120                  | EDUCATION/PERFORMANCE       | 4,129                         | 4,200                         | 4,800                                      | 5,000                         | 5,000                                    |
| 2205404-520210                  | SOCIAL SECURITY             | 11,814                        | 12,375                        | 13,655                                     | 13,851                        | 15,202                                   |
| 2205404-520220                  | RETIREMENT                  | 16,055                        | 16,177                        | 17,850                                     | 18,942                        | 19,872                                   |
| 2205404-520260                  | INSURANCE                   | 35,578                        | 40,696                        | 41,689                                     | 45,829                        | 48,120                                   |
| 2205404-520410                  | CELL PHONE ALLOWANCE        | 2,640                         | 2,880                         | 2,880                                      | 2,880                         | 2,900                                    |
| <b>EMPLOYEE BENEFITS</b>        |                             | <b>70,216</b>                 | <b>76,828</b>                 | <b>80,875</b>                              | <b>86,501</b>                 | <b>91,095</b>                            |
| <b>PERSONNEL SERVICES</b>       |                             | <b>224,000</b>                | <b>238,594</b>                | <b>259,375</b>                             | <b>277,417</b>                | <b>289,820</b>                           |
| 2205404-530110                  | REG. FEES & CERTIFICATION   | 3,866                         | 4,300                         | 4,300                                      | 4,300                         | 4,300                                    |
| 2205404-530340                  | LAB SERVICES                | 79,276                        | 128,100                       | 103,800                                    | 142,000                       | 142,000                                  |
| 2205404-530850                  | MEMBERSHIP DUES             | 659                           | 2,700                         | 2,700                                      | 3,600                         | 3,600                                    |
| 2205404-530870                  | PROFESSIONAL SERVICES       | 1,752                         | 125,000                       | 123,500                                    | 75,000                        | 75,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                             | <b>85,553</b>                 | <b>260,100</b>                | <b>234,300</b>                             | <b>224,900</b>                | <b>224,900</b>                           |
| 2205404-540070                  | BUILDING MAINTENANCE        | 5,198                         | -                             | -                                          | 5,000                         | 5,000                                    |
| 2205404-540200                  | VEHICLE REPAIR              | 195                           | 1,000                         | 1,000                                      | 1,400                         | 1,400                                    |
| 2205404-540280                  | MISC CONTRACT SERVICES      | 1,640                         | 1,500                         | 3,000                                      | 55,000                        | 55,000                                   |
| 2205404-540290                  | OTHER EQUIPMENT REPAIR      | -                             | -                             | 2,800                                      | 3,000                         | 3,000                                    |
| 2205404-540310                  | UNIFORM RENTAL/SERVICES     | -                             | -                             | -                                          | -                             | -                                        |
| 2205404-540550                  | MAINTENANCE SERVICES        | 692                           | 2,100                         | 2,500                                      | 3,000                         | 3,000                                    |
| <b>PROPERTY SERVICES</b>        |                             | <b>7,724</b>                  | <b>4,600</b>                  | <b>9,300</b>                               | <b>67,400</b>                 | <b>67,400</b>                            |
| 2205404-550030                  | TRAVEL & EXPENSES           | 2,432                         | 5,700                         | 5,700                                      | 7,600                         | 7,600                                    |
| 2205404-550360                  | PRINTING SERVICES           | 941                           | 7,500                         | 6,000                                      | 7,500                         | 7,500                                    |
| 2205404-550540                  | POSTAGE                     | -                             | 500                           | 500                                        | 500                           | 500                                      |
| 2205404-550540                  | OUTSIDE DATA SERVICES       | 600                           | 4,000                         | 4,000                                      | 4,000                         | 4,000                                    |
| <b>OTHER SERVICES</b>           |                             | <b>3,973</b>                  | <b>17,700</b>                 | <b>16,200</b>                              | <b>19,600</b>                 | <b>19,600</b>                            |
| 2205404-560030                  | OFFICE SUPPLIES             | -                             | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| 2205404-560100                  | UNIFORMS                    | 1,941                         | 4,300                         | 2,450                                      | 3,300                         | 3,300                                    |
| 2205404-560190                  | TIRES & TUBES               | 667                           | 1,000                         | 1,000                                      | 1,400                         | 1,400                                    |
| 2205404-560200                  | VEHICLE REPAIR PARTS        | 3,476                         | 2,100                         | 2,080                                      | 2,800                         | 2,800                                    |
| 2205404-560210                  | FUEL & LUBRICANTS           | 667                           | 5,000                         | 2,900                                      | 6,700                         | 6,700                                    |
| 2205404-560230                  | MATERIAL & SUPPLIES         | 4,603                         | 10,000                        | 6,450                                      | 10,000                        | 10,000                                   |
| 2205404-560240                  | OTHER EQUIPMENT             | 5,358                         | 5,000                         | 10,000                                     | 14,200                        | 10,000                                   |
| 2205404-560280                  | BOOKS, MAGS,& SUBSCRIPTIONS | 119                           | 600                           | 600                                        | 600                           | 600                                      |
| 2205404-560300                  | JANITORIAL SUPPLIES         | -                             | 200                           | 200                                        | 200                           | 200                                      |
| 2205404-560340                  | CHEMICAL & LAB SUPPLIES     | 15,050                        | 29,000                        | 30,500                                     | 32,000                        | 32,000                                   |
| <b>MATERIALS &amp; SUPPLIES</b> |                             | <b>31,882</b>                 | <b>58,200</b>                 | <b>57,180</b>                              | <b>72,200</b>                 | <b>68,000</b>                            |
| <b>WATER RESOURCES</b>          |                             | <b>353,132</b>                | <b>579,194</b>                | <b>576,355</b>                             | <b>661,517</b>                | <b>669,720</b>                           |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Waterplant Division**

| ACCOUNT NUMBER                      | DESCRIPTION               | FISCAL YEAR      | FISCAL YEAR      | FISCAL YEAR                 | FISCAL YEAR      |
|-------------------------------------|---------------------------|------------------|------------------|-----------------------------|------------------|
|                                     |                           | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
| 2205405-510040                      | REGULAR                   | 889,476          | 936,429          | 968,000                     | 1,024,929        |
| 2205405-510050                      | VARIABLE PAY              | -                | 3,000            | 3,000                       | 3,000            |
| 2205405-510110                      | OVERTIME                  | 89,724           | 80,000           | 80,000                      | 90,000           |
| 2205405-510190                      | INJURY PAY                | -                | -                | -                           | -                |
| <b>SALARIES AND WAGES</b>           |                           | <b>979,199</b>   | <b>1,019,429</b> | <b>1,051,000</b>            | <b>1,117,929</b> |
|                                     |                           |                  |                  |                             |                  |
| 2205405-520100                      | LONGEVITY                 | 8,400            | 8,800            | 10,700                      | 12,300           |
| 2205405-520120                      | EDUCATION/PERFORMANCE     | 931              | -                | 2,500                       | 2,600            |
| 2205405-520210                      | SOCIAL SECURITY           | 73,543           | 77,986           | 80,402                      | 77,138           |
| 2205405-520220                      | RETIREMENT                | 99,025           | 101,943          | 105,100                     | 104,017          |
| 2205405-520260                      | INSURANCE                 | 198,283          | 244,481          | 199,077                     | 222,232          |
| 2205405-520410                      | CELL PHONE ALLOWANCE      | 1,920            | 2,000            | 1,920                       | 2,000            |
| <b>EMPLOYEE BENEFITS</b>            |                           | <b>382,102</b>   | <b>435,210</b>   | <b>399,698</b>              | <b>420,287</b>   |
|                                     |                           |                  |                  |                             |                  |
| <b>PERSONNEL SERVICES</b>           |                           | <b>1,361,301</b> | <b>1,454,640</b> | <b>1,450,698</b>            | <b>1,538,216</b> |
|                                     |                           |                  |                  |                             |                  |
| 2205405-530110                      | REG. FEES & CERTIFICATION | 7,452            | 14,000           | 14,000                      | 14,000           |
| 2205405-530340                      | LAB SERVICES              | 30,477           | 105,000          | 50,000                      | 105,000          |
| 2205405-530750                      | DEQ FEES                  | 8,246            | 15,000           | 10,000                      | 15,000           |
| 2205405-530850                      | MEMBERSHIP DUES           | 2,621            | 2,200            | 2,200                       | 2,200            |
| 2205405-530870                      | PROFESSIONAL SERVICES     | 44,499           | 100,000          | 100,000                     | 100,000          |
| <b>PROF &amp; TECH SERVICE</b>      |                           | <b>93,295</b>    | <b>236,200</b>   | <b>176,200</b>              | <b>236,200</b>   |
|                                     |                           |                  |                  |                             |                  |
| 2205405-540070                      | BUILDING MAINTENANCE      | 30,332           | 75,000           | 150,000                     | 125,000          |
| 2205405-540200                      | VEHICLE REPAIR            | 12,003           | 5,000            | 5,000                       | 5,000            |
| 2205405-540280                      | MISC CONTRACT SERVICES    | 113,680          | 250,150          | 250,000                     | 250,000          |
| 2205405-540290                      | OTHER EQUIPMENT REPAIR    | 8,033            | 125,000          | 125,000                     | 125,000          |
| 2205405-540300                      | CONTRACT LANDFILL SERVICE | 126,584          | 90,000           | 90,000                      | 90,000           |
| 2205405-540310                      | UNIFORM RENTAL/SERVICES   | 3,115            | 4,300            | 3,200                       | 4,300            |
| 2205405-540320                      | EQUIPMENT RENTAL          | 75,162           | 60,000           | 70,000                      | 70,000           |
| 2205405-540330                      | OTHER RENTAL              | 1,674            | 3,000            | 3,000                       | 3,000            |
| 2205405-540500                      | RADIO MAINTENANCE-OUTSIDE | -                | 5,000            | 5,000                       | 5,000            |
| 2205405-540550                      | MAINTENANCE SERVICES      | 27,947           | 75,000           | 75,000                      | 85,000           |
| 2205405-540930                      | PURCHASED WATER           | 25,709           | 100,000          | 50,000                      | 100,000          |
| <b>PROPERTY SERVICES</b>            |                           | <b>424,240</b>   | <b>792,450</b>   | <b>826,200</b>              | <b>862,300</b>   |
|                                     |                           |                  |                  |                             |                  |
| 2205405-550030                      | TRAVEL & EXPENSES         | 8,628            | 10,000           | 10,000                      | 10,000           |
| 2205405-550200                      | TELEPHONE                 | 4,422            | 6,000            | 6,000                       | 6,000            |
| 2205405-550250                      | UTILITIES (PSO)           | 892,042          | 1,000,000        | 1,050,000                   | 1,100,000        |
| 2205405-550360                      | PRINTING SERVICES         | 1,090            | 2,000            | 2,000                       | 2,000            |
| 2205405-550390                      | POSTAGE                   | 1,455            | -                | 2,000                       | 2,000            |
| 2205405-550540                      | OUTSIDE DATA SERVICES     | 1,501            | 2,000            | 2,000                       | 2,000            |
| 2205405-550940                      | POWER (GRDA)              | 4,073            | 5,000            | 8,000                       | 10,000           |
| <b>OTHER SERVICES &amp; CHARGES</b> |                           | <b>913,210</b>   | <b>1,025,000</b> | <b>1,080,000</b>            | <b>1,132,000</b> |
|                                     |                           |                  |                  |                             |                  |
| 2205405-560030                      | OFFICE SUPPLIES           | 2,441            | 3,000            | 3,000                       | 3,000            |
| 2205405-560100                      | UNIFORMS                  | 3,724            | 4,900            | 4,300                       | 4,300            |
| 2205405-560110                      | PROTECTIVE WEAR           | 2,458            | 10,000           | 10,000                      | 10,000           |
| 2205405-560180                      | BLDG MATERIAL & SUPPLIES  | 7,814            | 14,000           | 14,000                      | 15,000           |
| 2205405-560190                      | TIRES & TUBES             | 1,274            | 2,500            | 7,000                       | 5,000            |
| 2205405-560200                      | VEHICLE REPAIR PARTS      | 3,205            | 4,500            | 4,000                       | 5,000            |
| 2205405-560210                      | FUEL & LUBRICANTS         | 59,529           | 40,000           | 55,000                      | 60,000           |
| 2205405-560230                      | MATERIAL & SUPPLIES       | 74,580           | 60,000           | 60,000                      | 60,000           |
| 2205405-560240                      | OTHER EQUIPMENT           | 52,808           | 60,000           | 60,000                      | 60,000           |
| 2205405-560270                      | CONCRETE & AGGREGATE      | 1,464            | 15,000           | 15,000                      | 15,000           |
| 2205405-560280                      | BOOKS & SUBSCRIPTIONS     | -                | 2,500            | 2,500                       | 2,500            |
| 2205405-560300                      | JANITORIAL SUPPLIES       | -                | 1,000            | 1,000                       | 1,000            |
| 2205405-560310                      | OTHER EQUIP PARTS/MAINT   | 1,186            | 24,000           | 10,000                      | 20,000           |
| 2205405-560340                      | CHEMICAL & LAB SUPPLIES   | 1,592,401        | 1,800,000        | 1,900,000                   | 1,900,000        |
| 2205405-560450                      | REPAIRS & REPLACEMENTS    | 321,081          | 500,000          | 400,000                     | 500,000          |
| 2205405-560500                      | RADIO MAINTENANCE         | 2,867            | 10,000           | 10,000                      | 10,000           |
| <b>MATERIALS &amp; SUPPLIES</b>     |                           | <b>2,126,832</b> | <b>2,551,400</b> | <b>2,555,800</b>            | <b>2,670,800</b> |
|                                     |                           |                  |                  |                             |                  |
| <b>WATERPLANT</b>                   |                           | <b>4,918,878</b> | <b>6,059,690</b> | <b>6,088,898</b>            | <b>6,439,516</b> |
|                                     |                           |                  |                  |                             |                  |
|                                     |                           |                  |                  |                             | <b>6,735,813</b> |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Meter Readers**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 2205406-510040                  | REGULAR                   | 461,440                       | 516,648                       | 511,900                                    | 532,961                       | 555,878                                  |
| 2205406-510050                  | VARIABLE PAY PROGRAM      | -                             | 2,000                         | 1,000                                      | 2,000                         | 2,000                                    |
| 2205406-510110                  | OVERTIME                  | 60,782                        | 65,000                        | 60,100                                     | 45,000                        | 45,000                                   |
| 2205406-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>522,221</b>                | <b>583,648</b>                | <b>573,000</b>                             | <b>579,961</b>                | <b>602,878</b>                           |
| 2205406-520100                  | LONGEVITY                 | 8,100                         | 8,500                         | 7,400                                      | 7,500                         | 8,500                                    |
| 2205406-520210                  | SOCIAL SECURITY           | 39,472                        | 44,649                        | 43,835                                     | 39,745                        | 46,120                                   |
| 2205406-520220                  | RETIREMENT                | 52,696                        | 58,365                        | 57,300                                     | 54,280                        | 60,288                                   |
| 2205406-520260                  | INSURANCE                 | 110,331                       | 142,111                       | 137,732                                    | 150,214                       | 157,724                                  |
| 2205406-520410                  | CELL PHONE ALLOWANCE      | 1,920                         | 2,000                         | 1,920                                      | 1,920                         | 2,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>212,519</b>                | <b>255,625</b>                | <b>248,186</b>                             | <b>253,660</b>                | <b>274,632</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>734,740</b>                | <b>839,273</b>                | <b>821,186</b>                             | <b>833,620</b>                | <b>877,510</b>                           |
| 2205406-530100                  | REG. FEES & CERTIFICATION | 3,460                         | 2,400                         | 2,400                                      | 2,600                         | 2,600                                    |
| 2205406-530840                  | MEDICAL VACCINATION       | -                             | 500                           | 250                                        | 500                           | 500                                      |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>3,460</b>                  | <b>2,900</b>                  | <b>2,650</b>                               | <b>3,100</b>                  | <b>3,100</b>                             |
| 2205406-540200                  | VEHICLE REPAIR            | 17,210                        | 3,000                         | 9,026                                      | 6,000                         | 6,000                                    |
| 2205406-540280                  | MISC CONTRACT SERVICES    | -                             | 2,000                         | 1,000                                      | 2,000                         | 2,000                                    |
| 2205406-540310                  | UNIFORM RENTAL/SERVICES   | 1,834                         | 2,600                         | 2,400                                      | 2,600                         | 2,600                                    |
| 2205406-540330                  | OTHER RENTAL              | 1,775                         | 2,000                         | 2,000                                      | 2,000                         | 2,000                                    |
| 2205406-540500                  | RADIO MAINTENANCE         | -                             | 300                           | 300                                        | 300                           | 300                                      |
| 2205406-540510                  | OUTSIDE METER REPAIR      | -                             | 800                           | 800                                        | 800                           | 800                                      |
| 2205406-540550                  | MAINTENANCE SERVICES      | 9,779                         | 233,200                       | 233,200                                    | 212,200                       | 212,200                                  |
| <b>PROPERTY SERVICES</b>        |                           | <b>30,598</b>                 | <b>243,900</b>                | <b>248,726</b>                             | <b>225,900</b>                | <b>225,900</b>                           |
| 2205406-550030                  | TRAVEL & EXPENSES         | 2,267                         | 600                           | 600                                        | 600                           | 600                                      |
| 2205406-550250                  | UTILITIES (PSO)           | 2,866                         | 1,300                         | 9,100                                      | 10,000                        | 10,000                                   |
| 2205406-550360                  | PRINTING SERVICES         | 401                           | 500                           | 250                                        | 500                           | 500                                      |
| 2205406-550540                  | OUTSIDE DATA SERVICES     | 8,636                         | 5,300                         | 9,700                                      | 6,300                         | 6,300                                    |
| <b>OTHER SERVICES</b>           |                           | <b>14,171</b>                 | <b>7,700</b>                  | <b>19,650</b>                              | <b>17,400</b>                 | <b>17,400</b>                            |
| 2205406-560030                  | OFFICE SUPPLIES           | 925                           | 1,400                         | 800                                        | 1,000                         | 1,000                                    |
| 2205406-560100                  | UNIFORMS                  | 5,310                         | 6,000                         | 6,000                                      | 6,000                         | 6,000                                    |
| 2205406-560190                  | TIRES & TUBES             | 3,006                         | 2,800                         | 3,050                                      | 3,100                         | 3,100                                    |
| 2205406-560200                  | VEHICLE REPAIR PARTS      | 10,318                        | 5,400                         | 5,700                                      | 5,400                         | 5,400                                    |
| 2205406-560210                  | FUEL & LUBRICANTS         | 24,115                        | 22,300                        | 22,300                                     | 22,300                        | 22,300                                   |
| 2205406-560230                  | MATERIAL & SUPPLIES       | 18,452                        | 19,000                        | 17,000                                     | 19,000                        | 19,000                                   |
| 2205406-560240                  | OTHER EQUIPMENT           | 6,366                         | 9,600                         | 9,600                                      | 8,000                         | 8,000                                    |
| 2205406-560280                  | BOOKS, MAGS, & SUBSCRIPT  | -                             | 500                           | 250                                        | 500                           | 500                                      |
| 2205406-560380                  | METER & SER CONNECT PARTS | 632,342                       | 575,000                       | 625,800                                    | 630,000                       | 630,000                                  |
| 2205406-560500                  | RADIO MAINTENANCE         | -                             | 300                           | 300                                        | 300                           | 300                                      |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>700,834</b>                | <b>642,300</b>                | <b>690,800</b>                             | <b>695,600</b>                | <b>695,600</b>                           |
| <b>METER READING</b>            |                           | <b>1,483,802</b>              | <b>1,736,073</b>              | <b>1,783,012</b>                           | <b>1,775,620</b>              | <b>1,819,510</b>                         |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Wastewater Treatment Division**

| ACCOUNT NUMBER                  | DESCRIPTION                 | FISCAL YEAR      | FISCAL YEAR      | FISCAL YEAR                 | FISCAL YEAR      |
|---------------------------------|-----------------------------|------------------|------------------|-----------------------------|------------------|
|                                 |                             | 2024<br>ACTUAL   | 2025<br>BUDGET   | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET   |
| 2205410-510040                  | REGULAR                     | 560,434          | 570,804          | 615,200                     | 633,240          |
| 2205410-510050                  | VARIABLE PAY PROGRAM        | -                | 3,400            | 3,400                       | 4,000            |
| 2205410-510110                  | OVERTIME                    | 69,361           | 60,000           | 70,000                      | 60,000           |
| 2205410-510190                  | INJURY PAY                  | 47               | -                | 500                         | -                |
| <b>SALARIES AND WAGES</b>       |                             | <b>629,841</b>   | <b>634,204</b>   | <b>689,100</b>              | <b>697,240</b>   |
| 2205410-520100                  | LONGEVITY                   | 5,600            | 6,100            | 6,000                       | 6,900            |
| 2205410-520210                  | SOCIAL SECURITY             | 47,393           | 48,517           | 52,716                      | 47,086           |
| 2205410-520220                  | RETIREMENT                  | 63,551           | 63,420           | 68,910                      | 64,374           |
| 2205410-520260                  | INSURANCE                   | 102,248          | 116,942          | 122,410                     | 136,338          |
| 2205410-520410                  | CELL PHONE ALLOWANCE        | 960              | 1,000            | 960                         | 1,000            |
| <b>EMPLOYEE BENEFITS</b>        |                             | <b>219,752</b>   | <b>235,979</b>   | <b>250,996</b>              | <b>255,698</b>   |
| <b>PERSONNEL SERVICES</b>       |                             | <b>849,593</b>   | <b>870,183</b>   | <b>940,096</b>              | <b>952,938</b>   |
| 2205410-530110                  | REG. FEES & CERTIFICATION   | 7,789            | 9,000            | 10,000                      | 9,000            |
| 2205410-530340                  | LAB SERVICES                | 76,325           | 72,300           | 66,700                      | 69,500           |
| 2205410-530750                  | DEQ FEES                    | 19,678           | 40,000           | 35,000                      | 40,000           |
| 2205410-530840                  | MEDICAL VACCINATION         | -                | 1,000            | -                           | 1,000            |
| 2205410-530850                  | MEMBERSHIP DUES             | 235              | 1,200            | 700                         | 1,200            |
| 2205410-530870                  | PROFESSIONAL SERVICES       | 21,707           | 17,000           | 10,000                      | 17,000           |
| <b>PROF &amp; TECH SERVICES</b> |                             | <b>125,733</b>   | <b>140,500</b>   | <b>122,400</b>              | <b>137,700</b>   |
| 2205410-540070                  | BUILDING MAINTENANCE        | 11,295           | 10,000           | 16,500                      | 15,000           |
| 2205410-540200                  | VEHICLE REPAIR              | 13,751           | 8,000            | 21,000                      | 10,000           |
| 2205410-540280                  | MISC CONTRACT SERVICES      | 22,247           | 12,000           | 112,300                     | 35,000           |
| 2205410-540290                  | OTHER EQUIPMENT REPAIR      | 20,715           | 10,000           | 10,000                      | 13,000           |
| 2205410-540300                  | CONTRACT LANDFILL SERVICE   | 344,654          | 290,000          | 285,000                     | 290,000          |
| 2205410-540310                  | UNIFORM RENTAL/SERVICES     | 1,589            | 1,800            | 1,800                       | 1,800            |
| 2205410-540320                  | EQUIPMENT RENTAL            | 79,813           | 10,000           | 79,000                      | 20,000           |
| 2205410-540330                  | OTHER RENTAL                | 3,439            | 3,000            | 4,400                       | 5,000            |
| 2205410-540450                  | RMUA CONTRACT SERVICES      | 1,518,820        | 1,800,000        | 1,400,000                   | 2,000,000        |
| 2205410-540550                  | MAINTENANCE SERVICES        | 5,577            | 33,000           | 12,000                      | 10,000           |
| <b>PROPERTY SERVICES</b>        |                             | <b>2,021,900</b> | <b>2,177,800</b> | <b>1,942,000</b>            | <b>2,399,800</b> |
| 2205410-550030                  | TRAVEL & EXPENSES           | 7,368            | 12,000           | 9,300                       | 12,000           |
| 2205410-550220                  | TELEPHONE                   | 8,615            | 6,500            | 6,200                       | 6,500            |
| 2205410-550230                  | OTHER UTILITIES             | -                | 2,500            | 2,500                       | 2,500            |
| 2205410-550240                  | UTILITIES (ONG)             | 3,740            | 10,000           | 4,000                       | 6,000            |
| 2205410-550250                  | UTILITIES (PSO)             | 483,661          | 450,000          | 480,000                     | 490,000          |
| 2205410-550360                  | PRINTING SERVICES           | 238              | 500              | 500                         | 500              |
| 2205410-550390                  | POSTAGE                     | 942              | 500              | 500                         | 500              |
| 2205410-550540                  | OUTSIDE DATA SERVICES       | 1,954            | 2,800            | 2,600                       | 2,600            |
| <b>OTHER SERVICES</b>           |                             | <b>506,518</b>   | <b>484,800</b>   | <b>505,600</b>              | <b>520,600</b>   |
| 2205410-560030                  | OFFICE SUPPLIES             | 838              | 1,500            | 1,300                       | 1,500            |
| 2205410-560100                  | UNIFORMS                    | 2,172            | 2,500            | 2,100                       | 2,500            |
| 2205410-560180                  | BLDG MATERIAL & SUPPLIES    | 5,558            | 5,500            | 4,600                       | 16,000           |
| 2205410-560190                  | TIRES & TUBES               | 11,658           | 7,500            | 16,700                      | 15,000           |
| 2205410-560200                  | VEHICLE REPAIR PARTS        | 19,214           | 7,500            | 21,000                      | 10,000           |
| 2205410-560210                  | FUEL & LUBRICANTS           | 31,665           | 28,000           | 25,700                      | 28,000           |
| 2205410-560230                  | MATERIAL & SUPPLIES         | 43,940           | 30,000           | 42,000                      | 40,000           |
| 2205410-560240                  | OTHER EQUIPMENT             | 31,393           | 12,000           | 18,000                      | 45,000           |
| 2205410-560270                  | CONCRETE & AGGREGATE        | 979              | 2,000            | 2,000                       | 2,000            |
| 2205410-560300                  | JANITORIAL SUPPLIES         | -                | 500              | 375                         | 500              |
| 2205410-560310                  | OTHER EQUIP PARTS/MAINT     | 2,889            | 15,000           | 8,700                       | 15,000           |
| 2205410-560340                  | CHEMICAL & LAB SUPPLIES     | 218,502          | 250,000          | 225,000                     | 210,000          |
| 2205410-560410                  | PUMP & LIFT STAION SUPPLIES | -                | -                | -                           | -                |
| 2205410-560450                  | REPAIRS & REPLACEMENTS      | 83,033           | 90,000           | 89,000                      | 110,000          |
| <b>MATERIAL &amp; SUPPLIES</b>  |                             | <b>451,843</b>   | <b>452,000</b>   | <b>456,475</b>              | <b>495,500</b>   |
| <b>WASTEWATER TREATMENT</b>     |                             | <b>3,955,587</b> | <b>4,125,283</b> | <b>3,966,571</b>            | <b>4,506,538</b> |
|                                 |                             |                  |                  |                             | <b>4,865,076</b> |

**CITY OF BROKEN ARROW**  
**BROKEN ARROW MUNICIPAL AUTHORITY**  
**UTILITIES DEPARTMENT**  
**Sewer**

| ACCOUNT NUMBER           | DESCRIPTION                   | FISCAL YEAR       | FISCAL YEAR       | FISCAL YEAR                 | FISCAL YEAR       |
|--------------------------|-------------------------------|-------------------|-------------------|-----------------------------|-------------------|
|                          |                               | 2024<br>ACTUAL    | 2025<br>BUDGET    | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET    |
| 2205415-510040           | REGULAR                       | 800,066           | 880,328           | 873,500                     | 891,083           |
| 2205415-510050           | VARIABLE PAY PROGRAM          | -                 | 2,000             | 1,000                       | 2,000             |
| 2205415-510110           | OVERTIME                      | 125,508           | 103,000           | 136,000                     | 136,000           |
| 2205415-510190           | INJURY PAY                    | 6,692             | -                 | 1,000                       | -                 |
| SALARIES AND WAGES       |                               | <u>932,266</u>    | <u>985,328</u>    | <u>1,011,500</u>            | <u>1,029,083</u>  |
| 2205415-520100           | LONGEVITY                     | 13,000            | 15,000            | 14,100                      | 15,200            |
| 2205415-520120           | EDUCATION/PERFORMANCE         | 1,053             | -                 | 3,380                       | 3,120             |
| 2205415-520210           | SOCIAL SECURITY               | 69,350            | 75,378            | 77,380                      | 64,887            |
| 2205415-520220           | RETIREMENT                    | 94,608            | 98,533            | 101,150                     | 91,228            |
| 2205415-520260           | INSURANCE                     | 217,365           | 278,661           | 254,266                     | 284,079           |
| 2205415-520410           | CELL PHONE ALLOWANCE          | 2,880             | 2,900             | 2,880                       | 2,880             |
| EMPLOYEE BENEFITS        |                               | <u>398,255</u>    | <u>470,471</u>    | <u>453,155</u>              | <u>461,394</u>    |
| PERSONNEL SERVICES       |                               | <u>1,330,521</u>  | <u>1,455,799</u>  | <u>1,464,655</u>            | <u>1,490,477</u>  |
| 2205415-530110           | REG. FEES & CERTIFICATION     | 7,707             | 9,000             | 9,000                       | 9,200             |
| 2205415-530340           | LAB SERVICES                  | -                 | 1,000             | 1,000                       | 1,000             |
| 2205415-530840           | MEDICAL VACCINATION           | -                 | 1,000             | 1,000                       | 1,000             |
| 2205415-530850           | MEMBERSHIP DUES               | -                 | 300               | 255                         | 300               |
| 2205415-530870           | PROFESSIONAL SERVICES         | 9,781             | 12,500            | 12,500                      | 12,500            |
| PROF & TECH SERVICES     |                               | <u>17,487</u>     | <u>23,800</u>     | <u>23,755</u>               | <u>24,000</u>     |
| 2205415-540070           | BUILDING MAINTENANCE          | 3,084             | 3,500             | 2,350                       | 3,500             |
| 2205415-540200           | VEHICLE REPAIR                | 43,283            | 50,700            | 69,500                      | 53,600            |
| 2205415-540280           | MISC CONTRACT SERVICES        | 412,977           | 555,300           | 717,608                     | 685,300           |
| 2205415-540290           | OTHER EQUIPMENT REPAIR        | 40,565            | 20,000            | 17,000                      | 20,000            |
| 2205415-540310           | UNIFORM RENTAL/SERVICES       | 3,744             | 5,000             | 4,250                       | 5,000             |
| 2205415-540320           | EQUIPMENT RENTAL              | 117,890           | 25,000            | 21,900                      | 25,000            |
| 2205415-540460           | COLLECTION SYSTEM MONITORING  | -                 | 250,000           | 200,000                     | 150,000           |
| 2205415-540500           | RADIO MAINTENANCE             | 666               | 300               | 300                         | 300               |
| 2205415-540550           | MAINTENANCE SERVICES          | 27,945            | 45,200            | 45,200                      | 45,700            |
| PROPERTY SERVICES        |                               | <u>650,153</u>    | <u>955,000</u>    | <u>1,078,108</u>            | <u>988,400</u>    |
| 2205415-550030           | TRAVEL & EXPENSES             | 171               | 2,000             | 2,000                       | 2,000             |
| 2205415-550220           | TELEPHONE                     | 1,861             | 2,200             | 3,400                       | 3,400             |
| 2205415-550230           | OTHER UTILITIES               | 871               | 800               | 800                         | 1,500             |
| 2205415-550240           | UTILITIES (ONG)               | 11,377            | 10,800            | 11,750                      | 11,800            |
| 2205415-550250           | UTILITIES (PSO)               | 181,747           | 216,200           | 179,000                     | 216,200           |
| 2205415-550360           | PRINTING                      | 197               | 500               | 300                         | 500               |
| 2205415-550540           | OUTSIDE DATA SERVICES         | 16,339            | 23,100            | 31,700                      | 23,100            |
| 2205415-550840           | PILOT                         | 1,344,992         | 1,415,181         | 1,415,181                   | 1,647,994         |
| OTHER SERVICES & CHARGES |                               | <u>1,557,554</u>  | <u>1,670,781</u>  | <u>1,644,131</u>            | <u>1,906,494</u>  |
| 2205415-560030           | OFFICE SUPPLIES               | 1,455             | 1,200             | 600                         | 600               |
| 2205415-560100           | UNIFORMS                      | 9,681             | 10,400            | 9,000                       | 11,600            |
| 2205415-560190           | TIRES & TUBES                 | 1,807             | 7,000             | 6,000                       | 7,000             |
| 2205415-560200           | VEHICLE REPAIR PARTS          | 10,765            | 22,000            | 23,350                      | 23,600            |
| 2205415-560210           | FUEL & LUBRICANTS             | 36,250            | 35,400            | 31,200                      | 35,400            |
| 2205415-560230           | MATERIAL & SUPPLIES           | 26,347            | 19,600            | 26,800                      | 30,000            |
| 2205415-560240           | OTHER EQUIPMENT               | 30,584            | 35,200            | 68,700                      | 30,100            |
| 2205415-560270           | CONCRETE & AGGREGATE          | 15,584            | 25,000            | 25,000                      | 25,000            |
| 2205415-560310           | OTHER EQUIP PARTS/MAINT       | 833               | 3,000             | 2,000                       | 3,000             |
| 2205415-560340           | CHEMICAL & LAB SUPPLIES       | 826               | 5,400             | 11,000                      | 11,000            |
| 2205415-560400           | WATER/SEWER MAIN REPAIR PARTS | 30,190            | 42,000            | 52,000                      | 52,000            |
| 2205415-560410           | PUMP & LIFT STATION SUPPLIES  | 138,125           | 192,000           | 160,000                     | 160,000           |
| 2205415-560500           | RADIO MAINTENANCE             | -                 | 400               | 400                         | 400               |
| 2205415-560800           | ASPHALT & AGGREGATE           | 2,947             | 2,000             | 2,000                       | 2,000             |
| MATERIALS & SUPPLIES     |                               | <u>305,393</u>    | <u>400,600</u>    | <u>418,050</u>              | <u>391,700</u>    |
| SEWER                    |                               | <u>3,861,108</u>  | <u>4,505,980</u>  | <u>4,628,699</u>            | <u>4,801,071</u>  |
| UTILITIES                |                               | <u>21,686,726</u> | <u>24,970,010</u> | <u>25,194,258</u>           | <u>27,025,998</u> |
|                          |                               |                   |                   |                             | <u>28,154,018</u> |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
**FISCAL YEARS 2026 & 2027**

|                                                | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|------------------------------------------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS</b>                 |                   |                     |                     |
| <b>GENERAL GOVERNMENT(1700)</b>                |                   |                     |                     |
| <b>2201700-570150-CONSTRUCTION</b>             |                   |                     |                     |
| CITY MAINTENANCE FACILITY RENOVATION           | 2217090           | 8,872               |                     |
| <b>OPERATIONS (5100)</b>                       |                   |                     |                     |
| <b>2205100-570150-CONSTRUCTION</b>             |                   |                     |                     |
| GAZEBO - OPERATIONS DEPT                       | 2551040           | 65,000              |                     |
| <b>FLEET MAINTENANCE (5120)</b>                |                   |                     |                     |
| <b>2205120-570160-DESIGN</b>                   |                   |                     |                     |
| FLEET BUILDING HEATING SYSTEM                  | 2551130           | 57,600              |                     |
| <b>ENGINEERING STORMWATER (5210)</b>           |                   |                     |                     |
| <b>2205210-570150-CONSTRUCTION</b>             |                   |                     |                     |
| OFFICE REMODEL                                 | 2552110           | 10,000              |                     |
| <b>UTILITY CONSTRUCTION (5403)</b>             |                   |                     |                     |
| <b>2205403-570150-CONSTRUCTION</b>             |                   |                     |                     |
| ENCLOSED STORAGE FACILITY                      | 2554290           | 148,000             |                     |
| <b>TOTAL UTILITY CONSTRUCTION</b>              |                   | <b>148,000</b>      | -                   |
| <b>WATERPLANT (5405)</b>                       |                   |                     |                     |
| <b>2205405-570040-OTHER EQUIPMENT</b>          |                   |                     |                     |
| MEMBRANE SYSTEM - RAW WATER PUMP ADDITIONS     | 2454140           | 330,446             |                     |
| PLANT SCADA SYSTEM HARDWARE                    | 2554340           | 200,000             |                     |
| TULSA AND RWD4 REMOTE VALVES AND CONNECTIONS   | 2554350           | 30,000              |                     |
| <b>2205405-570150-CONSTRUCTION</b>             |                   |                     |                     |
| SLUDGE DRYING BED IMPROVEMENTS                 | 2554360           | 33,300              |                     |
| <b>2205405-570170-MISC CAPITAL OUTLAY</b>      |                   |                     |                     |
| SLUDGE TRANSPORT CONVEYORS                     | 2554750           | 42,500              |                     |
| <b>TOTAL WATERPLANT</b>                        |                   | <b>636,246</b>      | -                   |
| <b>WASTEWATER TREATMENT (5410)</b>             |                   |                     |                     |
| <b>2205410-570150-CONSTRUCTION</b>             |                   |                     |                     |
| TINKER PUMPS                                   | 2554450           | 31,000              |                     |
| <b>TOTAL WASTEWATER TREATMENT</b>              |                   | <b>31,000</b>       | -                   |
| <b>SEWER (5415)</b>                            |                   |                     |                     |
| <b>2205415-570040-OTHER EQUIPMENT</b>          |                   |                     |                     |
| VFD FOR OLD ADAMS CREEK LIFT STATION           | 2554530           | 100,000             |                     |
| <b>2205415-570150-CONSTRUCTION</b>             |                   |                     |                     |
| COUNTRY CLUB LIFT STATION BUILDING             | 2554580           | 94,071              |                     |
| <b>TOTAL SEWER</b>                             |                   | <b>194,071</b>      | -                   |
| <b>2026 PROJECTS</b>                           |                   |                     |                     |
| <b>GENERAL GOVERNMENT (1700)</b>               |                   |                     |                     |
| <b>2201700-570150-CONSTRUCTION</b>             |                   |                     |                     |
| EMERGENCY ROOF REPAIR FUND FOR BAMA FACILITIES |                   | 30,000              |                     |
| <b>TOTAL GENERAL GOVERNMENT</b>                |                   | <b>30,000</b>       | -                   |

**SOLID WASTE AND RECYCLING (5010)****2205010-570020-VEHICLES**

|                                       |               |
|---------------------------------------|---------------|
| 2025 CHEVY TAHOE 4X4-ADDITION VEHICLE | 75,000        |
| 2 FRONT LOAD WASTE COLLECTION VEHICLE | 840,000       |
| <b>TOTAL VEHICLES</b>                 | <b>75,000</b> |

**2205010-570170-MISC CAPITAL OUTLAY**

|                                  |                  |
|----------------------------------|------------------|
| PAYMENT OF SIDELOADERS-YEAR 2    | 1,100,000        |
| 40K CONTAINERS-GREENWASTE        | 2,800,000        |
| 52 2CYB BINS                     | 25,948           |
| 36 3CYB BINS                     | 20,484           |
| 20 4CYB BINS                     | 12,620           |
| 14 6CYB BINS                     | 11,788           |
| FREIGHT FOR 4 LOADS              | 5,348            |
| LAND ACQUISITION                 | -                |
| TOMMY GATE FOR FLAT BED          | 750,000          |
| <b>TOTAL MISC CAPITAL OUTLAY</b> | <b>1,120,348</b> |

**TOTAL SANITATION****OPERATIONS (5100)****2205100-570150-CONSTRUCTION**

|                                                     |                |
|-----------------------------------------------------|----------------|
| PAVEMENT REPAIR & UPGRADE @ GENERAL SERVICES YARD   | 80,000         |
| STARK BUILDING IMPROVEMENTS                         | 18,000         |
| DESIGN & CONSTRUCTION FOR GENERAL SERVICES FACILITY | 350,000        |
| HVAC UNIT LIFE CYCLE REPLACEMENT @ OPS BUILDING     | 288,000        |
| <b>TOTAL CONSTRUCTION</b>                           | <b>736,000</b> |

**2205100-570170-MISC CAPITAL OUTLAY**

|                                                   |               |
|---------------------------------------------------|---------------|
| PAVEMENT REPAIR & UPGRADE @ GENERAL SERVICES YARD | 80,000        |
| <b>TOTAL MISC CAPITAL OUTLAY</b>                  | <b>80,000</b> |

**TOTAL OPERATION****BUILDING MAINTENANCE (5115)****2205115-570170-MISC CAPITAL OUTLAY**

|                                     |               |
|-------------------------------------|---------------|
| SHELVING & OFFICE FURNITURE         | 38,000        |
| CONSTRUCTION JOB BOX WITH EQUIPMENT | 15,000        |
| <b>TOTAL MISC CAPITAL OUTLAY</b>    | <b>53,000</b> |
| <b>TOTAL BUILDING MAINTENANCE</b>   | <b>53,000</b> |

**FLEET (5120)****2205120-570020-MOTOR VEHICLES**

|                             |               |
|-----------------------------|---------------|
| UTILITY VEHICLE             | 18,000        |
| <b>TOTAL MOTOR VEHICLES</b> | <b>18,000</b> |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
**FISCAL YEARS 2026 & 2027**

|                                                  |                |
|--------------------------------------------------|----------------|
| <b>2205120-570040-OTHER EQUIPMENT</b>            |                |
| FABRICATION & WELDING TABLE                      | 15,000         |
| <b>TOTAL OTHER EQUIPMENT</b>                     | <b>15,000</b>  |
| <b>2205120-570150-PROPERTY/CONSTRUCTION</b>      |                |
| FLEET OFFICE ROOF REPLACEMENT                    | 65,000         |
| FACILITY REMODEL & IMPROVEMENTS @ FLEET FACILITY | 220,000        |
| <b>TOTAL PROPERTY/CONSTRUCTION</b>               | <b>285,000</b> |
| <b>2205120-570170-MISC CAPITAL OUTLAY</b>        |                |
| FANS FOR FLEET SHOP                              | 16,000         |
| POWERED FLOOR SCRUBBER                           | 17,000         |
| <b>TOTAL MISC CAPITAL OUTLAY</b>                 | <b>33,000</b>  |
| <b>2205120-570180-COMMUNICATION EQUIPMENT</b>    |                |
| REPLACEMENT OF HANDHELD RADIOS                   | 12,000         |
| <b>TOTAL COMMUNICATION EQUIPMENT</b>             | <b>12,000</b>  |
| <b>TOTAL FLEET</b>                               | <b>363,000</b> |
| <b>PURCHASING (5130)</b>                         |                |
| <b>2205130-570170-MISC CAPITAL OUTLAY</b>        |                |
| FUEL SYSTEM UPGRADES & REPAIRS                   | 38,000         |
| OFFICE FURNITURE                                 | 25,000         |
| <b>TOTAL MISC CAPITAL OUTLAY</b>                 | <b>63,000</b>  |
| <b>TOTAL PURCHASING</b>                          | <b>63,000</b>  |
| <b>CONSTRUCTION (5200)</b>                       |                |
| <b>2205200-570020-MOTOR VEHICLES</b>             |                |
| FORD F150 CREW CAB 4X4                           | 65,000         |
| <b>TOTAL MOTOR VEHICLES</b>                      | <b>65,000</b>  |
| <b>TOTAL CONSTRUCTION</b>                        | <b>65,000</b>  |
| <b>ENGINEERING (5205)</b>                        |                |
| <b>2205205-570160-ENGINEERING</b>                |                |
| BUILDOUT OF ADDITIONAL OFFICES IN OPS BUILDING   | 50,000         |
| <b>TOTAL ENGINEERING</b>                         | <b>50,000</b>  |
| <b>TOTAL ENGINEERING</b>                         | <b>50,000</b>  |
| <b>ENGINEERING STORMWATER (5210)</b>             |                |
| <b>2205210-570020-MOTOR VEHICLES</b>             |                |
| FORD EXPLORER                                    | 52,000         |
| OFFICE REMODEL                                   | 10,000         |
|                                                  | 2552110        |
| <b>TOTAL ENGINEERING STORMWATER</b>              | <b>62,000</b>  |
| <b>TOTAL ENGINEERING &amp; CONSTRUCTION</b>      | <b>177,000</b> |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
**FISCAL YEARS 2026 & 2027**

**STORMWATER (5305)**

**2205305-570020-MOTOR VEHICLES**

|                              |                |
|------------------------------|----------------|
| 3/4 TON CREW CAB TRUCK       | 61,000         |
| 1 TON SERVICE TRUCK (DIESEL) | 150,000        |
| 1 TON PICKUP                 | 75,000         |
| UTILITY SERVICE TRUCK        | 200,000        |
| 3/4 TON CREW CAB TRUCK       | 61,000         |
| 3/4 TON CREW CAB TRUCK       | 61,000         |
| <b>TOTAL MOTOR VEHICLES</b>  | <b>211,000</b> |
|                              | <b>397,000</b> |

**2205305-570030-MACHINERY**

|                                               |                  |
|-----------------------------------------------|------------------|
| FLAIL MOWER AND TRACTOR                       | 150,000          |
| ZERO TURN MOWER                               | 19,000           |
| EXCAVATOR -REPLACE 1688                       | 330,000          |
| ROTARY BRUSH CUTTER ATTACHMENT FOR SKID STEER | 20,000           |
| TRAILER                                       | 10,000           |
| 2 ZERO TURN MOWER                             | 38,000           |
| ZERO TURN MOWER - REPLACEMENT                 | 19,000           |
| DRUM MULCHER ATTACHMENT                       | 25,000           |
| GRAPPLE TRUCK WITH DUMP BED                   | 330,000          |
| MIN I EXCAVATOR                               | 100,000          |
| TRAILER                                       | 10,000           |
| SKID STEER LOADER                             | 100,000          |
| TRACTOR                                       | 150,000          |
| TRACTOR WITH BOOM MOWER                       | 250,000          |
| HEAVY TRAILERS                                | 40,000           |
| <b>TOTAL MACHINERY</b>                        | <b>611,000</b>   |
|                                               | <b>980,000</b>   |
| <b>TOTAL STORMWATER</b>                       | <b>822,000</b>   |
|                                               | <b>1,377,000</b> |

**WATER DISTRIBUTION (5400)**

**2205400-570020-MOTOR VEHICLES**

|                                                    |                |
|----------------------------------------------------|----------------|
| BOBTAIL DUMP TRUCK - FOR RESTORATION               | 150,000        |
| 2 TON WORK TRUCK W/UTILITY BED AND HYDRAULIC POWER | 127,000        |
| FORD EXPEDITION 4WD - FOR NEW LINE LOCATOR POSTION | 65,000         |
| VALVE TRUCK                                        | 150,000        |
| <b>TOTAL MOTOR VEHICLES</b>                        | <b>342,000</b> |
|                                                    | <b>150,000</b> |

**2205400-570030-PROPERTY MACHINERY**

|                                        |                |
|----------------------------------------|----------------|
| EXCAVATOR W/ATTACHMENTS                | 120,000        |
| JACKHAMMER ATTACHMENT FOR CASE BACKHOE | 30,000         |
| SKID STEER W/BROOM ATTACHMENT          | 92,500         |
| BORE MACHINE                           | 200,000        |
| BACKHOE                                | 95,000         |
| <b>TOTAL PROPERTY MACHINERY</b>        | <b>242,500</b> |
|                                        | <b>295,000</b> |

**2205400-570040-OTHER EQUIPMENT**

|                                    |                |
|------------------------------------|----------------|
| METROTECH/CICAX LINE LOCATOR       | 10,000         |
| MESSAGE BOARD                      | 18,000         |
| GROUND PENETRATING RADAR EQUIPMENT | 24,000         |
| INSERTION VALVE EQUIPMENT          | -              |
| <b>TOTAL OTHER EQUIPMENT</b>       | <b>52,000</b>  |
|                                    | <b>130,000</b> |

**2205400-570150-CONSTRUCTION**

|                                 |                |
|---------------------------------|----------------|
| NEW FACILITIES BUILDOUT         | 50,000         |
| <b>TOTAL CONSTRUCTION</b>       | <b>50,000</b>  |
| <b>TOTAL WATER DISTRIBUTION</b> | <b>686,500</b> |
|                                 | <b>575,000</b> |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
**FISCAL YEARS 2026 & 2027**

**ADMINISTRATION (5401)**

|                                    |                    |
|------------------------------------|--------------------|
| 2205401-570170-MISC CAPITAL OUTLAY |                    |
| UNIDENTIFIED CONSTRUCTION PROJECTS | 100,000            |
| UNIDENTIFIED CONSTRUCTION PROJECTS | 100,000            |
| <b>TOTAL MISC CAPITAL OUTLAY</b>   | <b>100,000</b>     |
| <br>TOTAL ADMINISTRATION           | <br><b>100,000</b> |

**UTILITY CONSTRUCTION (5403)**

|                                                    |                |
|----------------------------------------------------|----------------|
| 2205403-570020-MOTOR VEHICLES                      |                |
| 2 TON WORK TRUCK W/UTILITY BED AND HYDRAULIC POWER | 127,000        |
| FULL SIZE DUMP TRUCK                               | 225,000        |
| <b>TOTAL MOTOR VEHICLES</b>                        | <b>127,000</b> |

**2205403-570030-PROPERTY MACHINERY**

|                                              |                |
|----------------------------------------------|----------------|
| MINI EXCAVATOR WITH 3 BUCKETS AND JACKHAMMER | 120,000        |
| SKID STEER W/ATTACHMENS                      | 92,500         |
| HYDRO VAC TRAILER                            | 125,000        |
| D3 DOZER W/LOW GROUND PRESSURE TRACKS        | 200,000        |
| <b>TOTAL PROPERTY MACHINERY</b>              | <b>337,500</b> |

**2205403-570040-OTHER EQUIPMENT**

|                              |               |
|------------------------------|---------------|
| 20-24 FOOT TRAILER           | 25,000        |
| GOOSENECK TRAILER            | 28,000        |
| <b>TOTAL OTHER EQUIPMENT</b> | <b>53,000</b> |

**2205403-570150-PREOPERTY/CONSTRUCTION**

|                                    |                    |
|------------------------------------|--------------------|
| ENCLOSED STORAGE FACILITY          | 150,000            |
| BLUFF LANDING ROAD WATER MAIN      | 100,000            |
| <b>TOTAL PROPERTY/CONSTRUCTION</b> | <b>250,000</b>     |
| <br>TOTAL UTILITY CONSTRUCTION     | <br><b>767,500</b> |

**WATER RESOURCES (5404)**

|                                  |               |
|----------------------------------|---------------|
| 2205404-570020-MOTOR VEHICLES    |               |
| EXTENDED CAB TRUCK WITH TOOL BOX | 55,000        |
| <b>TOTAL MOTOR VEHICLES</b>      | <b>55,000</b> |

**2205404-570040-OTHER EQUIPMENT**

|                                        |               |
|----------------------------------------|---------------|
| FIELD INSTRUMENTATION                  | 25,000        |
| WATER SAMPLE STATION REPLACEMENT/REHAB | 50,000        |
| WATER SAMPLE STATION REPLACEMENT/REHAB | 50,000        |
| <b>TOTAL OTHER EQUIPMENT</b>           | <b>75,000</b> |

**2205404-570150-CONSTRUCTION**

|                                |                    |
|--------------------------------|--------------------|
| LAB BUILDOUT AT ADMIN BUILDING | 40,000             |
| <b>TOTAL CONSTRUCTION</b>      | <b>40,000</b>      |
| <br>TOTAL WATER RESOURCES      | <br><b>170,000</b> |

**WATERPLANT (5405)**

|                               |               |
|-------------------------------|---------------|
| 2205405-570020-MOTOR VEHICLES |               |
| 1/2 TON CREW CAB 4X4 TRUCK    | 55,000        |
| <b>TOTAL MOTOR VEHICLES</b>   | <b>55,000</b> |

**2205405-570040-OTHER EQUIPMENT**

|                                        |                |
|----------------------------------------|----------------|
| INTERCONNECTION COMMUNICATION UPGRADES | 100,000        |
| <b>TOTAL OTHER EQUIPMENT</b>           | <b>100,000</b> |

**2205405-570150-CONSTRUCTION**

|                                                     |                |
|-----------------------------------------------------|----------------|
| REPAIRS AND RECOATING OF CHEMICAL CONTAINMENT AREAS | 150,000        |
| FIBER CONNECTION FROM RAW WATER PUMP STATION        | 100,000        |
| PLANT FACILITIES PAINTING                           | -              |
| ROOF REPLACEMENT FOR OLD ADMIN BUILDING             | 40,000         |
| <b>TOTAL CONSTRUCTION</b>                           | <b>390,000</b> |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
**FISCAL YEARS 2026 & 2027**

|                                           |                |
|-------------------------------------------|----------------|
| <b>2205405-570170-MISC CAPITAL OUTLAY</b> |                |
| SCADA SYSTEM AND SERVER UPGRADES          | 150,000        |
| MAINTENANCE BUILDING IMPROVEMENTS         | 60,000         |
| MISC CAPITAL EQUIPMENT REPLACEMENT        | 50,000         |
| MISC CAPITAL EQUIPMENT REPLACEMENT        | 50,000         |
| <b>TOTAL MISC CAPITAL OUTLAY</b>          | <b>260,000</b> |
|                                           | <b>50,000</b>  |
| <b>TOTAL WATER PLANT</b>                  | <b>805,000</b> |
|                                           | <b>90,000</b>  |

**METER READERS (5406)**

|                                          |                |
|------------------------------------------|----------------|
| <b>2205406-570020-MOTOR VEHICLES</b>     |                |
| 1/2 TON 4WD EXTENDED CAB PICKUP TRUCK    | 52,000         |
| 1/2 TON CREW CAB 4X4 TRUCK W/ACCESSORIES | 55,000         |
| <b>TOTAL MOTOR VEHICLES</b>              | <b>52,000</b>  |
|                                          | <b>55,000</b>  |
| <b>2205406-570040-OTHER EQUIPMENT</b>    |                |
| ARROW GOLD GNSS RECEIVER                 | 10,000         |
| VAC-TRAILER 300 GALLON 37HP              | 50,000         |
| <b>TOTAL OTHER EQUIPMENT</b>             | <b>60,000</b>  |
|                                          | <b>-</b>       |
| <b>TOTAL METER READERS</b>               | <b>112,000</b> |
|                                          | <b>55,000</b>  |

**WASTEWATER TREATMENT(5410)**

|                                                  |                |
|--------------------------------------------------|----------------|
| <b>2205410-570020-MOTOR VEHICLES</b>             |                |
| JET TRUCK                                        | 260,000        |
| 3/4 TON CREW CAB 4X4 W/STANDARD SERVICE BODY     | 85,000         |
| 1/2 TON CREW CAB 4X4                             | 52,000         |
| <b>TOTAL MOTOR VEHICLES</b>                      | <b>397,000</b> |
|                                                  | <b>-</b>       |
| <b>2205410-570030-PROPERTY MACHINERY</b>         |                |
| MINI EXCAVATOR 35 SERIES W/EXTEND ARM AND HAMMER | 90,500         |
| <b>TOTAL MACHINERY</b>                           | <b>90,500</b>  |
|                                                  | <b>-</b>       |

**SEWER (5415)**

|                                                  |                |
|--------------------------------------------------|----------------|
| <b>2205415-570020-MOTOR VEHICLES</b>             |                |
| JET TRUCK                                        | 260,000        |
| 3/4 TON CREW CAB 4X4 W/STANDARD SERVICE BODY     | 85,000         |
| 1/2 TON CREW CAB 4X4                             | 52,000         |
| <b>TOTAL MOTOR VEHICLES</b>                      | <b>397,000</b> |
|                                                  | <b>-</b>       |
| <b>2205415-570030-MACHINERY</b>                  |                |
| MINI EXCAVATOR 35 SERIES W/EXTEND ARM AND HAMMER | 90,500         |
| <b>TOTAL MACHINERY</b>                           | <b>90,500</b>  |
|                                                  | <b>-</b>       |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
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**2205415-570040-OTHER EQUIPMENT**

|                                               |                |
|-----------------------------------------------|----------------|
| SL RAT SEWER INSPECTION TOOL                  | 33,000         |
| LIFT STATION CONTROLS UPGRADES                | 30,000         |
| ADAMS CREEK NW LIFT STATION MECHANICAL SCREEN | 125,000        |
| PINALTO LIFT STATION REHAB                    | -              |
| DRESSER RAND LIFT STATION REHAB               | 70,000         |
| <b>TOTAL OTHER EQUIPMENT</b>                  | <b>188,000</b> |
|                                               | <b>140,000</b> |

**2205415-570150-PROPERTY/CONSTRUCTION**

|                                    |               |
|------------------------------------|---------------|
| ACE LIFT STATION IMPROVEMENTS      | 39,000        |
| LIFT STATION LIGHTING PROJECT      | 25,000        |
| <b>TOTAL PROPERTY/CONSTRUCTION</b> | <b>64,000</b> |
|                                    | -             |

**2205415-570170-MISC CAPITAL OUTLAY**

|                                                          |               |
|----------------------------------------------------------|---------------|
| BUILD OUT & FACILITY REPAIRS @ NEW FIELD OPERATIONS SITE | 30,000        |
| <b>TOTAL MISC CAPITAL OUTLAY</b>                         | <b>30,000</b> |
|                                                          | -             |

**2205415-570180-COMMUNICATION EQUIPMENT**

|                                           |               |
|-------------------------------------------|---------------|
| SCADA PANELS FOR NEW STATIONS OR UPGRADES | 45,000        |
| REMOTE SCADA MONITORING                   | 10,000        |
| <b>TOTAL COMMUNICATION EQUIPMENT</b>      | <b>55,000</b> |
|                                           | -             |

**TOTAL SEWER**

**824,500**

**140,000**

**TOTAL UTILITIES**

**4,100,500**

**1,575,000**

**TOTAL CAPITAL**

**8,629,165**

**7,412,840**

**BROKEN ARROW MUNICIPAL AUTHORITY**  
**DEPARTMENTAL CAPITAL OUTLAY**  
**FISCAL YEARS 2026 & 2027**

| LOAN PROJECTS:<br>WATER R & C (5400)                               | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 |
|--------------------------------------------------------------------|-------------------|---------------------|
| <b>2017A OWRB FAP LOAN</b>                                         |                   |                     |
| FLORENCE & HAIKEY CREEK SEWER & WATERLINE REHAB-CONSTRUCTION       | WL23050           | 663,233             |
| FLORENCE & HAIKEY CREEK SEWER & WATERLINE REHAB-ENGINEERING        | WL23050           | 12,700              |
| <b>2017B OWRB FAP LOAN</b>                                         |                   |                     |
| BIXBY 2-WAY EMERGENCY WATERLINE CONNECTION-ENGINEERING             | WL23060           | 943                 |
| WAGONER COUNTY RWD#4 2-WAY EMERGENCY WATERLINE-ENGINEERING         | WL23070           | 955                 |
| <b>2020B OWRB FAP LOAN</b>                                         |                   |                     |
| COUNTY LINE TRUNK SEWER PHASE 2 - ENGINEERING                      | 2154250           | 247,712             |
| WTP - FRP BRINE TANK - CONSTRUCTION                                | 2154350           | 269,037             |
| 5MG OMAHA GST RESTORATION - ENGINEERING                            | 2154370           | 197,375             |
| NEW PUMP STATION/WATERLINE - CONSTRUCTION                          | WL22020           | 26,000              |
| <b>2022 OWRB FAP LOAN</b>                                          |                   |                     |
| OLD TOWN DISTRIBUTION IMPROVEMENTS                                 | 2254400           | 255,305             |
| 12" JASPER ST WATER LINE - CONSTRUCTION                            | 2254430           | 48,167              |
| ADVANCED METER INFRASTRUCTURE - ENGINEERING                        | 2254450           | 162,419             |
| PFAS STUDY-ENGINEERING                                             | 2554730           | 228                 |
| 12"OMAHA ST WATER LINE - CONSTRUCTION                              | WL22010           | 995,161             |
| NEW PUMP STATION/WATERLINE - ENGINEERING                           | WL22020           | 76,125              |
| <b>2024A OWRB FAP LOAN</b>                                         |                   |                     |
| ELEVATED STORAGE TANK-ROW                                          | 165424            | 19,004              |
| ELEVATED STORAGE TANK-CONSTRUCTION                                 | 165424            | 656,175             |
| HAIKEY CREEK PLANT COMPOSTING-CONSTRUCTION                         | HC21020           | 1,076,292           |
| MELINDA PARK-CONSTRUCTION                                          | S.23030           | 1,781,036           |
| FLORENCE & HAIKEY CREEK SEWER & WATERLINE REHAB-CONSTRUCTION       | WL23050           | 499,954             |
| <b>2024B OWRB FAP LOAN</b>                                         |                   |                     |
| VRWTP ADDITIONAL BRINE TANK-CONSTRUCTION                           | 2154350           | 780,000             |
| 2MG WATER TANK RESTORATION TIGER HILL-CONSTRUCTION                 | 2454460           | 105,947             |
| WATER SYSTEM MASTER PLAN                                           | 2554620           | 151,654             |
| RWD4 INTERCONNECTION-CONSTRUCTION                                  | 2554660           | 440,000             |
| VRWTP RAW WATER PUMPS 4 & 5-ENGINEERING                            | 2554670           | 50,000              |
| BATTLE CREEK TANK REPLACEMENT-ENGINEERING                          | 2554680           | 11,856              |
| HAIKEY CREEK PLANT-COMPOSTING FACILITY-CONSTRUCTION                | HC25010           | 2,592,750           |
| HAIKEY CREEK PLANT-OXIDATION DITCH DEMOLITION-CONSTRUCTION         | HC25020           | 220,000             |
| ELM CREEK TRUNK SEWER-ROW                                          | S.22010           | 100,000             |
| COUNTY LINE TRUNK SEWER MANHOLE REPLACEMENT-CONSTRUCTION           | S.22060           | 889,291             |
| OAK CREST SEWER IMPROVEMENTS-CONSTRUCTION                          | S.23070           | 13,805              |
| CAMBRIDGE LIFT STATION & PARK LANE LIFT STATION REHAB-CONSTRUCTION | S.24030           | 1,724,170           |
| ASPEN CREEK TRUNK SEWER-ENGINEERING                                | S.25020           | 300,000             |
| COVINGTON CREEK SEWER IMPROVEMENTS-ENGINEERING                     | S.25040           | 110,000             |
| LYNN LANE TRUNK SEWER IMPROVEMENTS PHASE II-ENGINEERING            | S.25050           | 310,000             |
| OLD TOWN WATERLINES - CONSTRUCTION                                 | WL22030           | 293,020             |
| BA CREEK TRAIL PHASE II WATERLINE-CONSTRUCTION                     | WL23040           | 79,587              |
| BIXBY INTERCONNECT-CONSTRUCTION                                    | WL23060           | 550,000             |
| 24" TRANSMISSION LINE SOUTH LOOP-CONSTRUCTION                      | WL23080           | 1,205               |
| OAK CREST WATER LINE REPALCEMENT-CONSTRUCTION                      | WL25010           | 40,600              |
| OWA/GRAND RIVER LINE CONNECTION-ENGINEERING                        | WL25020           | 870,000             |

**BROKEN ARROW MUNICIPAL AUTHORITY**  
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|                                                                          | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 |
|--------------------------------------------------------------------------|-------------------|---------------------|
| VILLAS ON THE GREEN - CONSTRUCTION                                       | 2154290           | 4,008               |
| RMUA HAIKEY CREEK LIFT STATION PROJECT-CONSTRUCTION                      | HC23010           | 290,000             |
| BRADFORD PARK STORMWATER REPAIR-CONSTRUCTION                             | SW23020           | 232,495             |
|                                                                          |                   |                     |
| WESTWIND LS TO GRAVITY - ROW                                             | 2154270           | 16                  |
| SOUTH PARK SOUTH TO GRAVITY - ROW                                        | 2154280           | 36,784              |
| SOUTH PARK SOUTH TO GRAVITY - CONSTRUCTION                               | 2154280           | 219,650             |
| SOUTH PARK SOUTH TO GRAVITY - ENGINEERING                                | 2154280           | 16,365              |
| WILLOW SPRINGS LS REPLACEMENT - ROW                                      | 2154300           | 27,100              |
| WILLOW SPRINGS LS REPLACEMENT - CONSTRUCTION                             | 2154300           | 272,450             |
| WILLOW SPRINGS LS REPLACEMENT - ENGINEERING                              | 2154300           | 11,631              |
| OLD ADAMS CREEK LIFT STATION IMPROVEMENTS - CONSTRUCTION                 | 2154330           | 12,521              |
| LLWWTP ROOF REPLACEMENT-CONSTRUCTION                                     | 2254560           | 50,418              |
| WAGONER COUNTY TRUNK SEWER LINE-ENGINEERING                              | S.22020           | 181,372             |
| ADAMS CREEK BASIN STUDY-ENGINEERING                                      | S.22030           | 47,759              |
|                                                                          |                   |                     |
| <b>ORF 21-0028-CWA LOAN</b>                                              |                   |                     |
| ADAMS CREEK NW BASIN REHAB - ENGINEERING                                 | 2154320           | 274,760             |
| LLWWTP REHAB OF EAST CLARIFIER-CONSTRUCTION                              | 2254350           | 118,330             |
| SOUTH PARK SOUTH STATION CONVERSION-CONSTRUCTION                         | 2254360           | 606,000             |
| HAIKEY CREEK TRUNK SEWER PHASE I-CONSTRUCTION                            | HC21010           | 744,725             |
| HCWWTP - PRIMARY CLARIFIERS - ENGINEERING                                | HC22010           | 874,000             |
| HCWWTP ANAEROBIC DIGESTERS - ENGINEERING                                 | HC22020           | 1,475,000           |
| HCWWTP SLUDGE DEWATERING - ENGINEERING                                   | HC22030           | 258,500             |
|                                                                          |                   |                     |
| <b>ORF 23-0167-CW LOAN</b>                                               |                   |                     |
| COUNTY LINE TRUNK SEWER - FLORENCE-NEW ORLEANS-CONST                     | 2154250           | 78,357              |
| WILLOW SPRINGS LS RELIEF LINE - CONSTRUCTION                             | 2154300           | 525,000             |
| OLD ADAMS CREEK-ENGINEERING                                              | 2154330           | 99,985              |
| WASTEWATER MASTER PLAN-ENGINEERING                                       | 2554690           | 197,936             |
| WAGONER COUNTY TRUNK LINE REHAB-CONSTRUCTION                             | S.22020           | 558,558             |
| MELINDA PARK-ENGINEERING                                                 | S.23030           | 12,592              |
| OAK CREST ADDITION IMPROVEMENTS - ENGINEERING                            | S.23070           | 17,972              |
| ADAMS CREEK NW LS ARMORING - CONSTRUCTION                                | S.23100           | 105,000             |
| ADAMS CREEK NW LS ARMORING - ENGINEERING                                 | S.23100           | 28,480              |
| BENTREE LIFT STATION PROJECT                                             | S.24010           | 388,762             |
| LL30 & LL33 I&I REDUCTION PROJECT                                        | S.24040           | 150,200             |
| ADAMS CREEK FORCE MAIN RELOCATION                                        | S.25070           | 1,432               |
|                                                                          |                   |                     |
| <b>TOTAL LOAN PROJECTS</b>                                               |                   | <b>24,539,864</b>   |
|                                                                          |                   |                     |
| <b>CLEAN WATER (CW) LOAN PROGRAM</b>                                     |                   |                     |
|                                                                          |                   |                     |
| HAIKEY CREEK PLANT- COMPOSTING FACILITY                                  | 12,000,000        |                     |
| HAIKEY CREEK LIFT STATION                                                | 2,000,000         |                     |
| COVINGTON CREEK SEWER IMPROVEMENTS                                       | 606,000           |                     |
| HWY 51 SEWER EXTENSION ( BLUE BELL) CONSTRUCTION                         | 2,270,000         |                     |
| ADAMS CREEK NW FORCE MAIN RELOCATIONS                                    | 700,000           |                     |
| TURNBERRY LIFT STATION REHABILITATION-<br><i>DESIGN/CONSTRUCTION</i>     | 313,000           |                     |
| DRESSER RAND LIFT STATION REHABILITATION<br><i>-DESIGN/CONSTRUCTION</i>  | 451,000           |                     |
| WINDSOR LIFT STATION<br><i>EXPANSION/ELIMINATION-DESIGN/CONSTRUCTION</i> | 525,000           |                     |
|                                                                          |                   |                     |
| <b>SAFE DRINKING WATER (SDW) LOAN PROGRAM</b>                            |                   |                     |
|                                                                          |                   |                     |
| VRWTP FLOW METER MODIFICATIONS                                           | 230,000           |                     |

|                                                                  |                         |
|------------------------------------------------------------------|-------------------------|
| OOWA/GRAND RIVER LINE CONNECTION –                               |                         |
| <i>DESIGN/CONSTRUCTION</i>                                       | 1,500,000               |
| VRWTP Raw Water Pumps 4 & 5- Construction                        | 615,000                 |
| OLD TOWN WATERLINES MISC. –                                      |                         |
| <i>DESIGN/CONSTRUCTION/INSPECTION</i>                            | 1,127,500               |
| OLD TOWN WATERLINE HOUSTON 1 <sup>ST</sup> ST. FROM FT. WORTH TO |                         |
| 9 <sup>TH</sup> ST. – <i>CONSTRUCTION</i>                        | 1,010,000               |
| 9 <sup>TH</sup> ST. 12" WATERLINE TURNPIKE TO FLORENCE-          | 595,000                 |
| <i>DESIGN/PROPERTY ACQUISITION/CONSTRUCTION</i>                  |                         |
| 2MG WATER TANK FLOOR RESTORATION (TIGER HILL) –                  |                         |
| <i>DESIGN/CONSTRUCTION</i>                                       | 1,050,000               |
|                                                                  | <hr/> <hr/> <hr/> <hr/> |
|                                                                  | <b>24,992,500</b>       |
| <b>TOTAL LOAN PROJECTS</b>                                       | <hr/> <hr/> <hr/> <hr/> |
|                                                                  | <b>49,532,364</b>       |

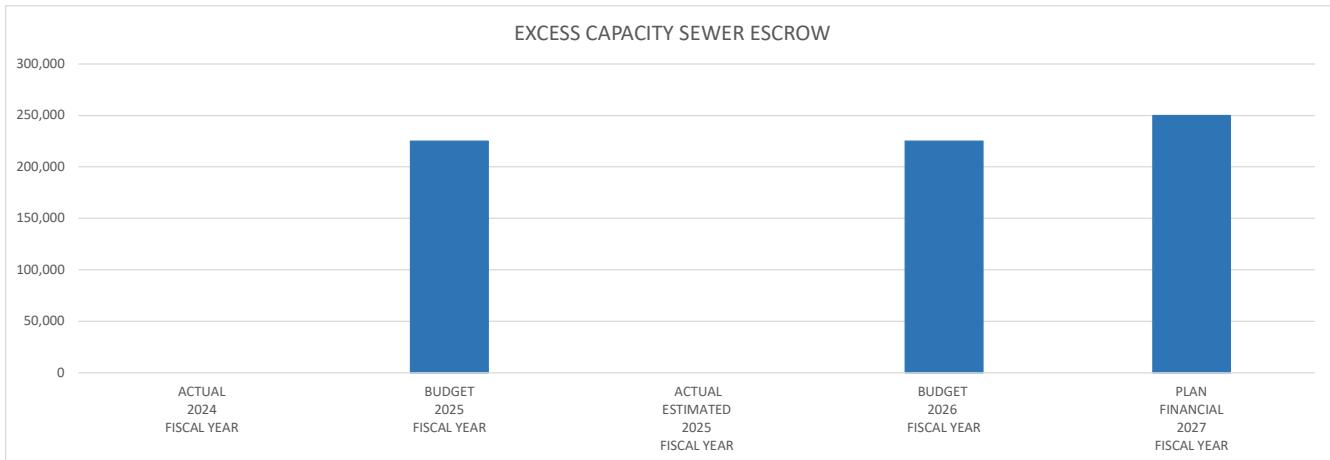
## SECTION 4

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**EXCESS CAPACITY SEWER ESCROW**  
**FUND 225**

**Description:**

A Special Revenue Fund which accounts for monies received from the development and construction industries. These funds are used to construct excess capacity sewer lines.

| <b>FINANCIAL HIGHLIGHTS</b>     |                                        |  |                                        |   |                                                      |   |
|---------------------------------|----------------------------------------|--|----------------------------------------|---|------------------------------------------------------|---|
|                                 | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |   | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |   |
| <b>REVENUES :</b>               |                                        |  |                                        |   |                                                      |   |
| Charges for Services            |                                        |  |                                        |   |                                                      |   |
| Excess Capacity Fees            | 191,426                                |  | 175,000                                |   | 90,000                                               |   |
| Interest                        | 10,198                                 |  | 6,000                                  |   | 14,800                                               |   |
| <b>TOTAL REVENUES</b>           | <b>201,624</b>                         |  | <b>181,000</b>                         |   | <b>104,800</b>                                       |   |
| <b>BEGINNING FUND BALANCE -</b> |                                        |  |                                        |   |                                                      |   |
| Reserved for Capital Projects   | 1,842,706                              |  | 2,044,330                              |   | 2,044,330                                            |   |
| <b>TOTAL SOURCES</b>            | <b>2,044,330</b>                       |  | <b>2,225,330</b>                       |   | <b>2,149,130</b>                                     |   |
| <b>EXPENDITURES -</b>           |                                        |  |                                        |   |                                                      |   |
| Capital Projects                | -                                      |  | 225,000                                |   | -                                                    |   |
| <b>TOTAL EXPENDITURES</b>       | <b>-</b>                               |  | <b>225,000</b>                         |   | <b>-</b>                                             |   |
| <b>ENDING FUND BALANCE -</b>    |                                        |  |                                        |   |                                                      |   |
| Reserved for Capital Projects   | 2,044,330                              |  | 2,000,330                              | - | 2,149,130                                            | - |
| <b>ENDING FUND BALANCE</b>      | <b>2,044,330</b>                       |  | <b>2,000,330</b>                       |   | <b>2,149,130</b>                                     |   |
|                                 |                                        |  |                                        |   |                                                      |   |
|                                 |                                        |  |                                        |   |                                                      |   |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**EXCESS CAPACITY SEWER ESCROW**  
**FUND 225**

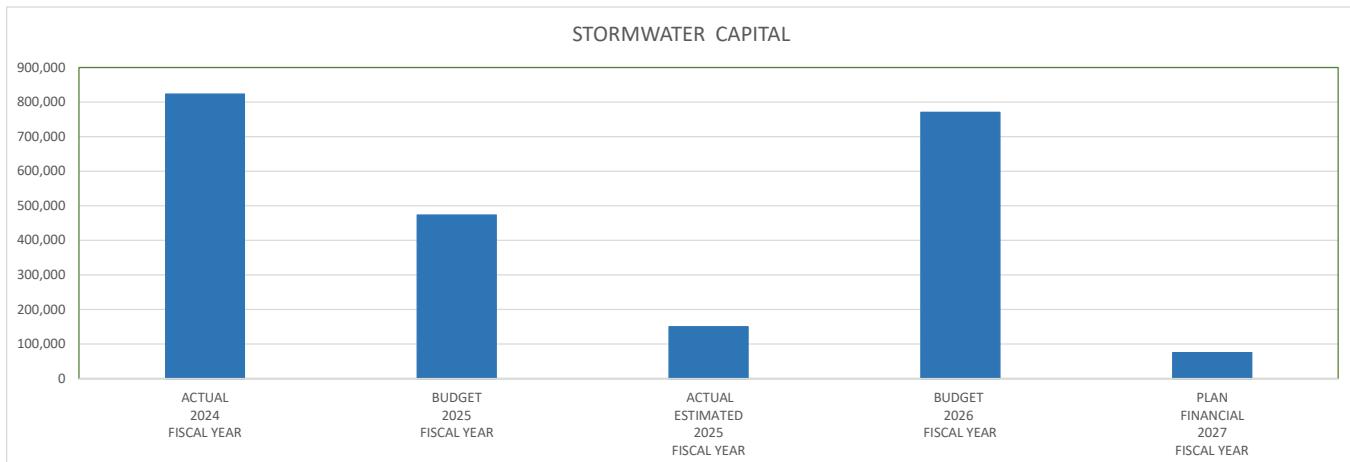
| <b>2026 &amp; 2027 PROJECTS:</b>            | <b>PROJECT<br/>NUMBER</b> | <b>FISCAL YEAR</b>    |                       |
|---------------------------------------------|---------------------------|-----------------------|-----------------------|
|                                             |                           | <b>2026</b>           | <b>2027</b>           |
| 2255415-570150 PROPERTY/CONSTRUCTION<br>TBD | 2525010                   | 225,000               | 250,000               |
|                                             |                           | <b><u>225,000</u></b> | <b><u>250,000</u></b> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**STORMWATER CAPITAL**  
**FUND 226**

**Description:**

A Special Revenue Fund to account for funds received in lieu of building a detention facility. These funds will be used for future or ongoing stormwater improvements and regional detention projects.

| FINANCIAL HIGHLIGHTS            |                               |                               |  |                                            |  |                               |                  |                                          |
|---------------------------------|-------------------------------|-------------------------------|--|--------------------------------------------|--|-------------------------------|------------------|------------------------------------------|
|                                 | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |                  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES :</b>               |                               |                               |  |                                            |  |                               |                  |                                          |
| Charges for Services            |                               |                               |  |                                            |  |                               |                  |                                          |
| Development Fees                | 55,966                        |                               |  | 625,000                                    |  |                               | 75,000           |                                          |
| Interest                        | 3,968                         | -                             |  |                                            |  |                               |                  | 80,000                                   |
| <b>TOTAL REVENUES</b>           | <b>59,934</b>                 | <b>1,100,000</b>              |  | <b>625,000</b>                             |  |                               | <b>75,000</b>    |                                          |
| <b>BEGINNING FUND BALANCE -</b> |                               |                               |  |                                            |  |                               |                  |                                          |
| Reserved for Capital Projects   | <b>1,278,360</b>              | 515,598                       |  | <b>515,598</b>                             |  |                               | <b>990,598</b>   |                                          |
| <b>TOTAL SOURCES</b>            | <b>1,338,294</b>              | <b>1,615,598</b>              |  | <b>1,140,598</b>                           |  |                               | <b>1,065,598</b> |                                          |
| <b>EXPENDITURES -</b>           |                               |                               |  |                                            |  |                               |                  |                                          |
| Capital Outlay                  | 822,696                       | 1,142,667                     |  | 150,000                                    |  |                               | 770,193          |                                          |
| <b>TOTAL EXPENDITURES</b>       | <b>822,696</b>                | <b>472,931</b>                |  | <b>150,000</b>                             |  |                               | <b>770,193</b>   |                                          |
| <b>ENDING FUND BALANCE -</b>    |                               |                               |  |                                            |  |                               |                  |                                          |
| Reserved for Capital Projects   | 515,598                       | 1,142,667                     |  | 990,598                                    |  |                               | 295,405          |                                          |
| <b>ENDING FUND BALANCE</b>      | <b>515,598</b>                | <b>1,142,667</b>              |  | <b>990,598</b>                             |  |                               | <b>295,405</b>   |                                          |
|                                 |                               |                               |  |                                            |  |                               |                  | <b>300,405</b>                           |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**STORMWATER CAPITAL**  
**FUND 226**

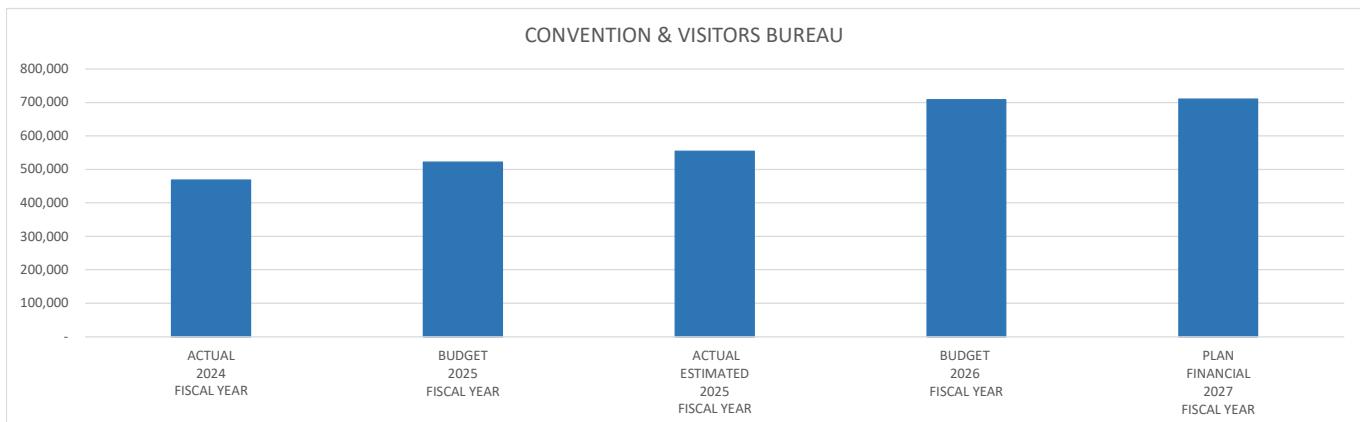
|                                     | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|-------------------------------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS:</b>     |                   |                     |                     |
| MADISON AVE STORM SEWER             | SW25100           | 92,693              |                     |
| CITY OWNED DETENTION FACILITY       | SW22010           | 27,500              |                     |
| <b>2026 &amp; 2027 PROJECTS:</b>    |                   |                     |                     |
| HOUSTON ST BETWEEN FT WORTH AND 9TH | 450,000           |                     |                     |
| TBD                                 | 200,000           |                     | 250,000             |
|                                     | 770,193           | 250,000             |                     |

**CITY OF BROKEN ARROW  
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN  
VISIT BROKEN ARROW  
FUND 227**

**Description:**

A Special Revenue Fund which accounts for a four (4%) percent tax on hotel/motel room rentals. These funds are to be used to encourage, promote and foster, leisure, culture and tourism in Broken Arrow and is administered by Visit Broken Arrow.

| Financial Highlights          |                               |                               |                                            |                               |                                          |  |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|--|
|                               | Fiscal Year<br>2024<br>Actual | Fiscal Year<br>2025<br>Budget | Fiscal Year<br>2025<br>Estimated<br>Actual | Fiscal Year<br>2026<br>Budget | Fiscal Year<br>2027<br>Financial<br>Plan |  |
| <b>REVENUE -</b>              |                               |                               |                                            |                               |                                          |  |
| TAXES                         | 836,210                       | 910,000                       | 845,000                                    | 850,000                       | 875,000                                  |  |
| INTEREST                      | 8,735                         | 1,000                         | 17,900                                     | 6,500                         | 6,500                                    |  |
| MISCELLANEOUS                 |                               |                               |                                            |                               |                                          |  |
| <b>TOTAL REVENUES</b>         | <b>844,945</b>                | <b>911,000</b>                | <b>862,900</b>                             | <b>856,500</b>                | <b>881,500</b>                           |  |
| <b>BEGINNING FUND BALANCE</b> | <b>1,703,619</b>              | <b>1,805,526</b>              | <b>1,805,526</b>                           | <b>1,813,576</b>              | <b>1,661,526</b>                         |  |
| <b>TOTAL SOURCES</b>          | <b>2,548,564</b>              | <b>2,716,526</b>              | <b>2,668,426</b>                           | <b>2,670,076</b>              | <b>2,543,026</b>                         |  |
| <b>EXPENDITURES -</b>         |                               |                               |                                            |                               |                                          |  |
| PROF & TECH SERVICES          | 205,352                       | 184,300                       | 322,730                                    | 325,330                       | 325,330                                  |  |
| PROPERTY SERVICES             | 63,285                        | 76,800                        | 40,620                                     | 40,520                        | 40,520                                   |  |
| OTHER SERVICES                | 199,402                       | 260,250                       | 191,500                                    | 342,700                       | 343,700                                  |  |
| <b>TOTAL EXPENDITURES</b>     | <b>468,038</b>                | <b>521,350</b>                | <b>554,850</b>                             | <b>708,550</b>                | <b>709,550</b>                           |  |
| <b>OTHER FINANCING USES -</b> |                               |                               |                                            |                               |                                          |  |
| CAPITAL OUTLAY                | -                             | -                             | 45,000                                     | 8,487                         |                                          |  |
| TRANSFER OUT                  | 275,000                       | 300,000                       | 300,000                                    | 300,000                       | 300,000                                  |  |
| <b>ENDING FUND BALANCE</b>    | <b>1,805,526</b>              | <b>1,895,176</b>              | <b>1,813,576</b>                           | <b>1,661,526</b>              | <b>1,533,476</b>                         |  |



**CITY OF BROKEN ARROW, OKLAHOMA**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**VISIT BA**  
**CAPITAL OUTLAY**  
**FUND 227**

|                                 |                           | FISCAL YEAR    | FISCAL YEAR    | 2025                | FISCAL YEAR    | 2027              |
|---------------------------------|---------------------------|----------------|----------------|---------------------|----------------|-------------------|
|                                 |                           | 2024<br>ACTUAL | 2025<br>BUDGET | ESTIMATED<br>ACTUAL | 2026<br>BUDGET | FINANCIAL<br>PLAN |
| 2271700-530110                  | REG. FEES & CERTIFICATION | 2,086          | 3,300          | 4,550               | 4,550          | 4,550             |
| 2271700-530850                  | MEMBERSHIP DUES           | 10,516         | 6,000          | 10,450              | 10,450         | 10,450            |
| 2271700-530870                  | PROFESSIONAL SERVICES     | 192,749        | 175,000        | 307,730             | 310,330        | 310,330           |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>205,352</b> | <b>184,300</b> | <b>322,730</b>      | <b>325,330</b> | <b>325,330</b>    |
| 2271700-540070                  | BUILDING MAINTENANCE      | 150            | 2,000          | 2,000               | 2,000          | 2,000             |
| 2271700-540280                  | MISC CONTRACT SERVICES    | 15,079         | 45,000         | 10,000              | 1,000          | 1,000             |
| 2271700-540330                  | OTHER RENTAL              | 21,085         | 28,000         | 22,100              | 31,000         | 31,000            |
| 2271700-540550                  | MAINTENANCE SERVICES      | 26,122         | 1,800          | 6,520               | 6,520          | 6,520             |
| <b>PROPERTY SERVICES</b>        |                           | <b>62,435</b>  | <b>76,800</b>  | <b>40,620</b>       | <b>40,520</b>  | <b>40,520</b>     |
| 2271700-550030                  | TRAVEL & EXPENSES         | 2,143          | 7,500          | 14,000              | 14,000         | 14,000            |
| 2271700-550050                  | LEGAL PUBLICATIONS        | 21,690         | 20,000         | -                   | -              | -                 |
| 2271700-550080                  | GRANTS AND INCENTIVES     | -              | -              | -                   | 190,000        | 190,000           |
| 2271700-550100                  | SERVICE CONTRACTS         | 123,444        | 200,000        | 135,000             | 72,500         | 72,500            |
| 2271700-550220                  | TELEPHONE                 | -              | -              | -                   | -              | -                 |
| 2271700-550240                  | ONG                       | 405            | 1,750          | 1,000               | 1,000          | 1,000             |
| 2271700-550250                  | UTILITIES (PSO)           | 964            | 2,000          | 2,000               | 2,000          | 2,000             |
| 2271700-550280                  | CONTRACT SERVICES         | 750            | -              | 25,000              | 47,500         | 47,500            |
| 2271700-550360                  | PRINTING SERVICES         | 11,654         | 12,000         | 6,000               | 6,000          | 6,000             |
| 2271700-550390                  | POSTAGE                   | 34             | 200            | 200                 | 200            | 200               |
| 2271700-550540                  | OUTSIDE DATA SERVICES     | 654            | 1,500          | 1,500               | 1,500          | 1,500             |
| <b>OTHER SERVICES</b>           |                           | <b>161,738</b> | <b>244,950</b> | <b>184,700</b>      | <b>334,700</b> | <b>334,700</b>    |
| 2271700-560210                  | FUEL & LUBRICANTS         | -              | 300            | 300                 | 1,500          | 2,500             |
| 2271700-560230                  | MATERIAL & SUPPLIES       | 3,178          | 15,000         | 6,500               | 6,500          | 6,500             |
| 2271700-560240                  | OTHER EQUIPMENT           | 2,129          | -              | -                   | -              | -                 |
|                                 |                           | <b>5,308</b>   | <b>15,300</b>  | <b>6,800</b>        | <b>8,000</b>   | <b>9,000</b>      |
|                                 |                           | <b>434,832</b> | <b>521,350</b> | <b>554,850</b>      | <b>708,550</b> | <b>709,550</b>    |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**VISIT BA**  
**FUND 227**

**2025 CARRYOVER PROJECTS:**  
4WD TRUCK

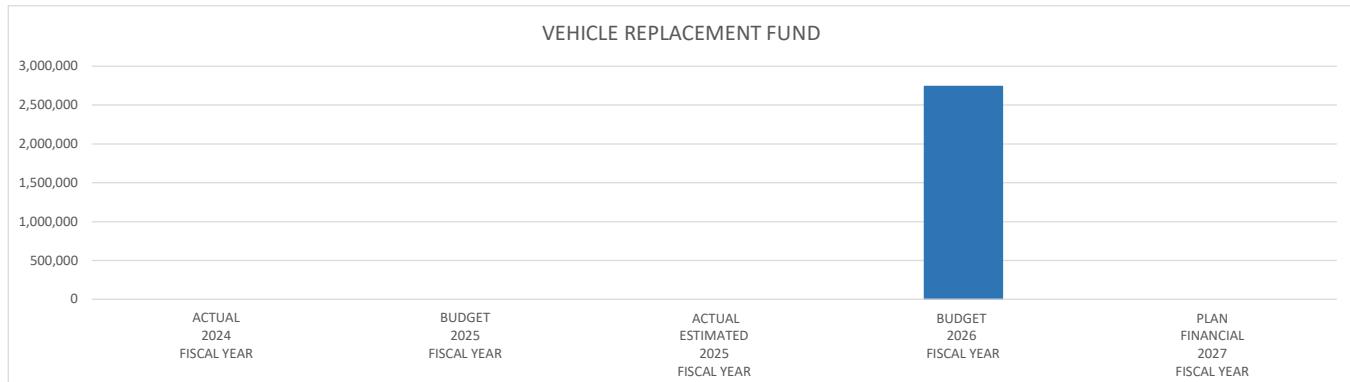
| PROJECT<br>NUMBER | FISCAL YEAR       |                   |
|-------------------|-------------------|-------------------|
|                   | 2026              | 2027              |
| 2517190           | 8,487             |                   |
|                   | <hr/> <hr/> <hr/> | <hr/> <hr/> <hr/> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**VEHICLE REPLACEMENT FUND**  
**FUND 329**

**Description:**

A Special Revenue fund that will ensure that funds are available for the purchase of city wide vehicles.

| <b>FINANCIAL HIGHLIGHTS</b>   |                                        |  |                                        |  |                                                      |                  |
|-------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|------------------|
|                               | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |                  |
| <b>REVENUE -</b>              |                                        |  |                                        |  |                                                      |                  |
| TRANSFER IN                   | -                                      |  | -                                      |  | 937,500                                              |                  |
| INTEREST                      | -                                      |  | -                                      |  | -                                                    |                  |
| MISCELLANOUS                  | -                                      |  | -                                      |  | -                                                    |                  |
| <b>TOTAL REVENUES</b>         | <b>-</b>                               |  | <b>-</b>                               |  | <b>937,500</b>                                       |                  |
| <b>BEGINNING FUND BALANCE</b> | <b>-</b>                               |  | <b>-</b>                               |  | <b>-</b>                                             |                  |
| <b>TOTAL SOURCES</b>          | <b>-</b>                               |  | <b>-</b>                               |  | <b>937,500</b>                                       |                  |
| <b>EXPENDITURES -</b>         |                                        |  |                                        |  |                                                      |                  |
| PROF & TECH SERVICES          | -                                      |  | -                                      |  | -                                                    |                  |
| PROPERTY SERVICES             | -                                      |  | -                                      |  | -                                                    |                  |
| OTHER SERVICES                | -                                      |  | -                                      |  | -                                                    |                  |
| <b>TOTAL EXPENDITURES</b>     | <b>-</b>                               |  | <b>-</b>                               |  | <b>-</b>                                             |                  |
| <b>OTHER FINANCING USES -</b> |                                        |  |                                        |  |                                                      |                  |
| CAPITAL OUTLAY                | -                                      |  | -                                      |  | -                                                    |                  |
| TRANSFER OUT                  | -                                      |  | -                                      |  | -                                                    |                  |
| <b>ENDING FUND BALANCE</b>    | <b>-</b>                               |  | <b>-</b>                               |  | <b>937,500</b>                                       |                  |
|                               |                                        |  |                                        |  | <b>305,000</b>                                       |                  |
|                               |                                        |  |                                        |  |                                                      | <b>2,805,000</b> |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**VEHICLE REPLACEMENT FUND**  
**FUND 329**

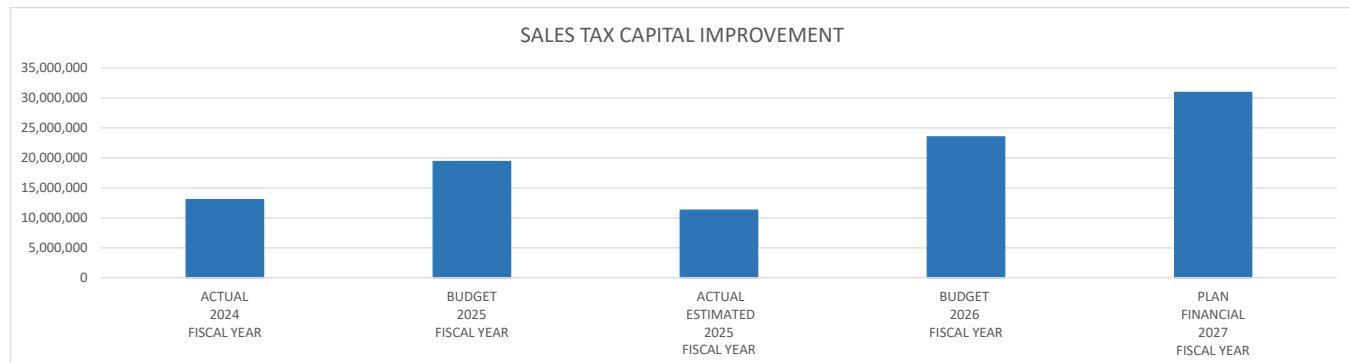
|                                            |  | <b>FISCAL YEAR</b>      |             |
|--------------------------------------------|--|-------------------------|-------------|
|                                            |  | <b>2026</b>             | <b>2027</b> |
| <b>2026 &amp; 2027 PROJECTS:</b>           |  |                         |             |
| <b>3293001-570020-VEHICLES</b>             |  |                         |             |
| 8 FORD EXPLORES PATROL                     |  | 600,000                 |             |
| 8 CHEVY TAHOES W/GRAPPLERS                 |  | 720,000                 |             |
| 2 K9 FORD 150 REPONDERS                    |  | 184,000                 |             |
| CHEVY TRAVERSE-CID                         |  | 47,500                  |             |
| SOT MEDIC VAN                              |  | 60,000                  |             |
| BMW MOTORCYCLE                             |  | 35,000                  |             |
| <b>TOTAL POLICE</b>                        |  | <b><u>1,646,500</u></b> |             |
| <b>3291700-530870</b>                      |  |                         |             |
| STUDY ON VEHICLE USE AND REPLACEMENT       |  | 80,000                  |             |
| <b>TOTAL GENERAL GOVERNMENT</b>            |  | <b><u>80,000</u></b>    |             |
| <b>3295010-570020-VEHICLES-SOLID WASTE</b> |  |                         |             |
| 2025 CHEVY TAHOO                           |  | 75,000                  |             |
| <b>3295200-570020-CONSTRUCTION</b>         |  |                         |             |
| FORD F-150 CREW CAB                        |  | 65,000                  |             |
| <b>3295210-570020-ENG STORMWATER</b>       |  |                         |             |
| FORD EXPLORER                              |  | 52,000                  |             |
| <b>3295305-570020-STORMWATER</b>           |  |                         |             |
| 3/4 TON CREW CAB                           |  | 61,000                  |             |
| 1 TON SERVICE TRUCK                        |  | 150,000                 |             |
| <b>3295400-570020-WATER DIST</b>           |  |                         |             |
| 2 TON WORK TRUCK                           |  | 127,000                 |             |
| <b>3295405-570020-WATERPLANT</b>           |  |                         |             |
| 1/2 TON CREW CAB                           |  | 55,000                  |             |
| <b>3295406-570020-METER READERS</b>        |  |                         |             |
| 1/2 TON EXTENDED CAB PICKUP                |  | 52,000                  |             |
| <b>3295415-570020-SEWER</b>                |  |                         |             |
| 1/2 TON CREW CAB                           |  | 52,000                  |             |
| <b>TOTAL BAMA</b>                          |  | <b><u>689,000</u></b>   |             |
| <b>3291102-570020-HR</b>                   |  |                         |             |
| COLORADO WITH TOOL BOX AND LIGHTS          |  | 56,000                  |             |
| <b>3291700-570020-GENERAL GOVT</b>         |  |                         |             |
| 2 POOL CARS                                |  | 92,000                  |             |
| <b>3293504-570020 FIRE</b>                 |  |                         |             |
| STAFF VEHICLE                              |  | 80,000                  |             |
| <b>3295300-570020 VEHICLE</b>              |  |                         |             |
| 1/2 TON CREW CAB                           |  | 56,000                  |             |
| <b>3296000-5570020-PARKS</b>               |  |                         |             |
| 3/4 TON PICKUP                             |  | 58,000                  |             |
| PASSENGER VAN                              |  | 62,500                  |             |
| <b>TOTAL STCI</b>                          |  | <b><u>404,500</u></b>   |             |
| <b>TOTAL CAPITAL</b>                       |  | <b><u>2,820,000</u></b> |             |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**SALES TAX CAPITAL IMPROVEMENT**  
**FUND 330**

**Description:**

A Special Revenue Fund which accounts for the proceeds of a one-half cent sales tax restricted in use for capital improvements and debt service associated with capital improvements.

| <b>FINANCIAL HIGHLIGHTS</b>                       |                                        |  |                                        |  |                                                      |                   |
|---------------------------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|-------------------|
|                                                   | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |                   |
| <b>REVENUES:</b>                                  |                                        |  |                                        |  |                                                      |                   |
| Sales Tax                                         | 10,072,539                             |  | 10,320,397                             |  | 10,525,234                                           |                   |
| Intergovernmental                                 | 476,355                                |  | -                                      |  | 476,354                                              |                   |
| Interest                                          | 162,019                                |  | 250,000                                |  | 310,000                                              |                   |
| Dept of Transportation                            | -                                      |  | -                                      |  | -                                                    |                   |
| Insurance Proceeds                                | -                                      |  | -                                      |  | 73,193                                               |                   |
| Miscellaneous                                     | 921                                    |  | -                                      |  | 35,000                                               |                   |
| Loan Proceeds                                     | -                                      |  | -                                      |  | -                                                    |                   |
| <b>TOTAL REVENUES:</b>                            | <b>10,711,833</b>                      |  | <b>10,570,397</b>                      |  | <b>11,384,781</b>                                    |                   |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> | <b>10,711,833</b>                      |  | <b>10,570,397</b>                      |  | <b>11,384,781</b>                                    |                   |
| <b>BEGINNING FUND BALANCE:</b>                    |                                        |  |                                        |  |                                                      |                   |
| Reserved for Capital Projects                     | 20,288,065                             |  | 17,924,621                             |  | 17,924,621                                           |                   |
| Reserved for Debt Service                         | 900,000                                |  | 900,000                                |  | 900,000                                              |                   |
| <b>TOTAL FUND BALANCE</b>                         | <b>21,188,065</b>                      |  | <b>18,824,621</b>                      |  | <b>18,824,621</b>                                    |                   |
| <b>TOTAL AVAILABLE SOURCES</b>                    | <b>31,899,898</b>                      |  | <b>29,395,018</b>                      |  | <b>30,209,402</b>                                    |                   |
| <b>EXPENDITURES -</b>                             |                                        |  |                                        |  |                                                      |                   |
| Capital Projects                                  | 11,174,809                             |  | 17,477,297                             |  | 9,335,000                                            |                   |
| Debt Service                                      | 1,900,468                              |  | 1,950,000                              |  | 1,935,000                                            |                   |
| <b>TOTAL EXPENDITURES</b>                         | <b>13,075,277</b>                      |  | <b>19,427,297</b>                      |  | <b>11,270,000</b>                                    |                   |
| <b>FUND BALANCE:</b>                              |                                        |  |                                        |  |                                                      |                   |
| Reserved for Capital Projects                     | 17,924,621                             |  | 4,970,760                              |  | 18,039,402                                           |                   |
| Reserved for Debt Service                         | 900,000                                |  | 900,000                                |  | 900,000                                              |                   |
| <b>ENDING FUND BALANCE</b>                        | <b>18,824,621</b>                      |  | <b>9,967,721</b>                       |  | <b>18,939,402</b>                                    |                   |
|                                                   |                                        |  |                                        |  |                                                      | <b>6,379,600</b>  |
|                                                   |                                        |  |                                        |  |                                                      | <b>11,018,959</b> |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**SALES TAX CAPITAL IMPROVEMENT**  
**FUND 330**

|                                                | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|------------------------------------------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS:</b>                |                   |                     |                     |
| ECONOMIC DEVELOPMENT                           | 191702            | 5,000,000           |                     |
| <b>INFORMATION TECHNOLOGY</b>                  |                   |                     |                     |
| <b>3301200-570170-MISC CAPITAL OUTLAY</b>      |                   |                     |                     |
| TIGER HILL VHF REPEATER                        | 2412050           | 25,000              |                     |
| COMMUNICATION SITE CORE REDUNDANCY             | 2312130           | 20,000              |                     |
| GENERATOR AT TIGER HILL                        | 2512020           | 20,000              |                     |
| MIDRANGE HARDWARE                              | 2512030           | 50,000              |                     |
| RADIO SWITCH REPLACEMENTS                      | 2512060           | 9,850               |                     |
| COMMUNICATION LAB EQUIPMENT                    | 2512090           | 10,000              |                     |
| ACCESS CONTROL UPGRADE                         | 2512080           | 14,000              |                     |
| <b>CITY MANAGERS OFFICE</b>                    |                   |                     |                     |
| <b>3301300-570190-OFFICE EQUIPMENT</b>         |                   |                     |                     |
| RECONFIGURE OFFICE                             | 2413010           | 5,000               |                     |
| <b>COMMUNITY DEVELOPMENT</b>                   |                   |                     |                     |
| <b>3301415-570020-VEHICLES</b>                 |                   |                     |                     |
| 1/2 TON SHORT BED                              | 2514090           | 5,008               |                     |
| <b>FINANCE</b>                                 |                   |                     |                     |
| <b>3301501-570170-MISC CAPITAL OUTLAY</b>      |                   |                     |                     |
| DEBT BOOK MODULE                               | 2415030           | 15,000              |                     |
| <b>GENERAL GOVERNMENT</b>                      |                   |                     |                     |
| <b>3301700-570150-CONSTRUCTION</b>             |                   |                     |                     |
| SALT DOME                                      | 2553230           | 615,769             |                     |
| INDIAN SPRINGS SPORTS COMPLEX SOCCER ROOF      | 2417030           | 225,000             |                     |
| GRAIN ELEVATOR & LAND                          | 2417300           | 200,450             |                     |
| <b>3301700-570160-DESIGN</b>                   |                   |                     |                     |
| MUNICIPAL SERVICES BUILDING                    | 2417170           | 75,500              |                     |
| <b>3301700-570170-MISC CAPITAL OUTLAY</b>      |                   |                     |                     |
| GO BOND PLANNING                               | 2417260           | 50,683              |                     |
| PROPERTY PURCHASE - ASH/COMMERCIAL             | 2417280           | 285,880             |                     |
| GATEWAY PROJECT                                | 201710            | 47,684              |                     |
| 2 PACKAGE UNITS AT TRAINING CENTER             | 2517060           | 3,036               |                     |
| EXHAUST SYSTEM FOR CLAY ROOM AT ARTS 302       | 2517070           | 70,000              |                     |
| ENGINEERING AT MILITARY HISTORY CENTER         | 2517080           | 68,000              |                     |
| <b>ENGINEERING STORMWATER</b>                  |                   |                     |                     |
| <b>3303503-570150-CONSTRUCTION</b>             |                   |                     |                     |
| ODEQ REMEDIATION                               | 2335150           | 25,000              |                     |
| <b>STREET</b>                                  |                   |                     |                     |
| <b>3305300-570030-PROPERTY &amp; MACHINERY</b> |                   |                     |                     |
| HVAC AND HEATER IN SHOP                        | 2553150           | 22,000              |                     |
| <b>PARKS</b>                                   |                   |                     |                     |
| <b>3306000-570040-OTHER EQUIPMENT</b>          |                   |                     |                     |
| ELAM PARK                                      | 196031            | 1,000               |                     |
| BLEACHERS AT CPCC GYM                          | 2260090           | 65,000              |                     |
| SECURITY CAMERAS UPGRADE                       | 2560100           | 6,000               |                     |
| <b>3306000-570150-CONSTRUCTION</b>             |                   |                     |                     |
| PREFAB STORAGE BUILDING FOR EVENTS PARK        | 2560140           | 157,800             |                     |
| BASEBALL SHADE COVER                           | 2560200           | 142,465             |                     |
| TRAIL IMPROVEMENTS                             | 2260200           | 25,000              |                     |
| OVERLAY - ISSC BASEBALL PARKING LOT            | 2360110           | 50,000              |                     |
| PARK ENTRY SIGNS                               | 2460210           | 18,000              |                     |
| PREFABRICATED STORAGE BUILDING                 | 2460230           | 150,000             |                     |
| PREFAB STORAGE SHED FOR BASEBALL COMPLEX       | 2560130           | 12,000              |                     |
| VANDEVER PLAYGROUND SYNTHETIC TURF             | 2560150           | 78,000              |                     |
| PLAYGROUND SHADE STRUCTURES                    | 2560160           | 60,000              |                     |
| VANDEVER PARK SIDEWALKS                        | 2560180           | 30,000              |                     |
| MAINTENANCE FACILITY REMODEL                   | 2560190           | 5,000               |                     |
| <b>3306000-570160-DESIGN</b>                   |                   |                     |                     |
| BASEBALL SHADE COVER                           | 2560200           | 32,700              |                     |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2024 BUDGET & FISCAL YEAR 2025 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**SALES TAX CAPITAL IMPROVEMENT**  
**FUND 330**

| <b>RECREATION</b>                           |         |                  |                   |
|---------------------------------------------|---------|------------------|-------------------|
| <b>3306002-570170-MISC CAPITAL OUTLAY</b>   |         |                  |                   |
| REPAINT NIENHUIS                            |         |                  |                   |
|                                             | 2560300 | 199,664          |                   |
| <b>HISTORICAL MUSEUM</b>                    |         |                  |                   |
| <b>3306004-570170</b>                       |         |                  |                   |
| A/C UNITS AT HISTORIC MUSEUM                | 2360340 | 107,525          |                   |
| <b>BATTLE CREEK</b>                         |         |                  |                   |
| <b>3306102-570150-CONSTRUCTION</b>          |         |                  |                   |
| CART PATH REPAIRS                           | BC25040 | 12,000           |                   |
| <b>TOTAL CARRYOVERS</b>                     |         | <b>8,015,014</b> | <b>-</b>          |
| <b>2026 &amp; 2027 PROJECTS:</b>            |         |                  |                   |
| <b>INFORMATION TECHNOLOGY</b>               |         |                  |                   |
| <b>3301200-570020-VEHICLES</b>              |         |                  |                   |
| BUCKET TRUCK                                |         | 225,000          |                   |
| <b>3301200-570170-MISC CAPITAL</b>          |         |                  |                   |
| UPGRADE SERVERS                             |         | 50,000           | 50,000            |
| 20% REPLACEMENT COMPUTERS                   |         | 80,000           | 80,000            |
| UPGRADE NETWORK SSW                         |         | 50,000           | 50,000            |
| REPLACE VIDEO SERVERS                       |         | 80,000           | 80,000            |
| REPLACE CAMERAS                             |         | 35,000           | 35,000            |
| REMODEL IT BUILDING-OLD FIRE STATION 7      |         | 60,000           |                   |
| <b>TOTAL INFORMATION TECHNOLOGY</b>         |         | <b>580,000</b>   | <b>295,000</b>    |
| <b>CITY MANAGER</b>                         |         |                  |                   |
| <b>3301410-570170-MISC CAPITAL OUTLAY</b>   |         |                  |                   |
| DOWNTOWN MASTER PLAN                        | 191702  | 1,000,000        | 1,000,000         |
| <b>TOTAL CITY MANAGER</b>                   |         | <b>1,000,000</b> | <b>1,000,000</b>  |
| <b>COMMUNITY DEVELOPMENT</b>                |         |                  |                   |
| <b>3301415-570020-MOTOR VEHICLES</b>        |         |                  |                   |
| 1/2 TON SHORT BED EXTENDED CAB PICKUP       |         | 50,000           |                   |
| <b>TOTAL COMMUNITY DEVELOPMENT</b>          |         | <b>200,000</b>   | <b>-</b>          |
| <b>GENERAL GOVERNMENT</b>                   |         |                  |                   |
| <b>3301700-570150-PROPERTY CONSTRUCTION</b> |         |                  |                   |
| HIRE CONSTRUCTION MANAGER FOR CITY HALL     |         | 60,000           |                   |
| ICONIC STRUCTURE FOR GATEWAYS               |         | 500,000          |                   |
| PAINTING OF GRAIN SILO                      |         | 150,000          |                   |
| PURCHASE PROPERTY FOR CITY HALL             |         | 450,000          |                   |
| OPERATION CENTER ADMIN BUILDING             |         | 1,850,000        |                   |
| FIELD OPERATION LOCKER ROOM                 |         | 300,000          |                   |
| MUNICIPAL SERVICES BUILDING                 |         |                  | 24,500,000        |
| <b>3301700-570160-PROP/ENGINEERING</b>      |         |                  |                   |
| JACOBS CONTRACT FOR PHASE 2 OF BOND         |         | 500,000          |                   |
| DESIGN DOCUMENTS FOR CITY HALL              |         | 1,500,000        |                   |
| MASTER PLAN FOR FARMERS MARKET              |         | 50,000           |                   |
| <b>3301700-570170-MISC CAPITAL OUTLAY</b>   |         |                  |                   |
| EMERGENCY ROOF REPAIRS                      |         | 30,000           |                   |
| ROOF GRAIN ELEVATOR                         |         | 225,000          |                   |
| CITY HALL GLASS REPAIR                      |         | 7,000            |                   |
| <b>TOTAL GENERAL GOVERNMENT</b>             |         | <b>5,622,000</b> | <b>24,500,000</b> |
| <b>JAIL</b>                                 |         |                  |                   |
| <b>3303008-570170-MISC CAPITAL OUTLAY</b>   |         |                  |                   |
| JUSTICE CENTER HVAC REPLACEMENT             |         | 480,000          |                   |
| <b>TOTAL POLICE</b>                         |         | <b>480,000</b>   | <b>-</b>          |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2024 BUDGET & FISCAL YEAR 2025 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**SALES TAX CAPITAL IMPROVEMENT**  
**FUND 330**

| <b>FIRE DIVISION</b>                                          |                  |                |
|---------------------------------------------------------------|------------------|----------------|
| <b>3303501-570150-PROP/CONST</b>                              |                  |                |
| FACILITY REMODEL                                              | 35,000           | 50,000         |
| FIRE STATION #4 ROOF REPLACEMENT                              | 70,000           |                |
| <b>3303501-570170-MISC CAPITAL OUTLAY</b>                     |                  |                |
| REPLACE PORTABLE RADIOS                                       | 250,000          | 250,000        |
| PERSONAL PROTECTIVE EQUIPMENT                                 | 160,000          | 80,000         |
| HOSE TOOLS AND EQUIPMENT                                      | 10,000           | 10,000         |
| FITNESS EQUIPMENT                                             | 10,000           |                |
| RECRUITMENT MARKETING BOOTH                                   | 15,000           | 15,000         |
| REPLACE FIRE ALARM AT STATION #2                              | 40,000           |                |
| REPLACE ROLL UPDOORS -PHYSICAL RESOURCES                      | 40,000           |                |
| TRAINING CENTER HVAC REPLACEMENT                              | 525,000          |                |
| FIRE STATION #5 GENERATOR REPLACEMENT                         | 150,000          |                |
| <b>3303501-570190-OFFICE EQUIPMENT</b>                        |                  |                |
| OFFICE FURNITURE                                              | 25,000           |                |
| STATION FURNISHING                                            | 10,000           |                |
| MDT COMPUTER REPLACEMENT                                      | 15,000           |                |
| PSC ANNEX FURNITURE & EQUIPMENT                               | 40,000           |                |
| <b>EMERGENCY MEDICAL</b>                                      |                  |                |
| <b>3303502-570020-VEHICLES</b>                                |                  |                |
| REMOUNT AMBULANCES-2                                          | 550,000          |                |
| <b>3303502-570170-MISC CAPITAL</b>                            |                  |                |
| CARDIAC MONITOR REPLACEMENT                                   | 650,000          |                |
| LUCAS DEVICE REPLACEMENT                                      | 55,000           |                |
| <b>FIRE PREVENTION</b>                                        |                  |                |
| <b>3303504-570020-VEHICLES</b>                                |                  |                |
| STAFF VEHICLE-NEW DFM WILD                                    | 80,000           |                |
| <b>3303504-570040-OTHER EQUIPMENT</b>                         |                  |                |
| RIFLE REPLACEMENT                                             | 10,000           |                |
| EMERGENCY EQUIPMENT #1653                                     | 5,000            |                |
| <b>TOTAL FIRE</b>                                             | <b>2,665,000</b> | <b>485,000</b> |
| <b>STREETS</b>                                                |                  |                |
| <b>3305300-570020 VEHICLES</b>                                |                  |                |
| WATER TRUCK                                                   | 160,000          |                |
| DUMP TRUCK WITH PLOW AND SALT SPREADER                        | 365,000          |                |
| 1/2 TON CREW CAB                                              | 56,000           |                |
| CLASS 5 SERVICE TRUCK                                         | 131,000          |                |
| DUMP TRUCK WITH PLOW AND SPREADER                             | 680,000          |                |
| 3/4 TON CREW CAB WITH LIFT                                    | 85,000           |                |
| <b>3305300-570030-MACHINERY</b>                               |                  |                |
| SALT BRINE MACHINE                                            | 75,000           |                |
| MOTOR GRADER WITH GPS                                         | 380,000          |                |
| TRACK DOZER REPLACE UNIT 0633 & 0733                          | 265,000          |                |
| SIGN PLOTTER                                                  | 13,000           |                |
| ASPHALT COLD PLANER ATTACHMENT                                | 45,000           |                |
| MOBILE RADIOS-NEW VEHICLES                                    | 10,000           |                |
| RECLAIMING MACHINE                                            | 450,000          |                |
| SOIL STABILIZATION RECLAIMER                                  | 525,000          |                |
| MOBILE RADIOS-NEW VEHICLES                                    | 15,000           |                |
| TRAILER MOUNTED MESSAGE BOARDS                                | 48,000           |                |
| LAMINATION MACHINE                                            | 6,000            |                |
| <b>3305300-570150-CONSTRUCTION</b>                            |                  |                |
| NEW SALT AND BRINE LOCATION - IMPROVEMENTS TO SITE            | 80,000           |                |
| <b>SIGNAL MAINTENANCE</b>                                     |                  |                |
| <b>3305310-570020- VEHICLES</b>                               |                  |                |
| BUCKET TRUCK                                                  | 200,000          |                |
| BUCKET TRUCK                                                  |                  | 260,000        |
| <b>3305310-570190-OFFICE EQUIPMENT</b>                        |                  |                |
| TABLETS- 6 UNITS                                              | 8,400            |                |
| SH51 & CREEK TURNPIKE CONSTRUCTION OF TURNPIKE SIGNAL REPAIRS | TS25130          | 130,000        |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2024 BUDGET & FISCAL YEAR 2025 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**SALES TAX CAPITAL IMPROVEMENT**  
**FUND 330**

| <b>TRAFFIC</b>                                      |                   |                   |
|-----------------------------------------------------|-------------------|-------------------|
| 3305315-570170-MISC CAPITAL OUTLAY                  |                   |                   |
| SIGN SHOP HVAC REPLACEMENT                          | 25,000            |                   |
| SIGN SHOP GENERATOR AND TRANSFER SWITCH REPLACEMENT | 10,000            |                   |
| <b>TOTAL STREETS</b>                                | <b>2,403,400</b>  | <b>1,619,000</b>  |
| <b>PARKS</b>                                        |                   |                   |
| <b>3306000-570020-VEHICLES</b>                      |                   |                   |
| 1 TON PICKUP WITH DUMP BED                          | 95,000            |                   |
| REFUSE TRUCK                                        | 120,000           |                   |
| LIGHT & PLANTER REPLACEMENT AT NEW ORLEANS SQUARE   | 35,000            |                   |
| <b>3306000-570030-MACHINERY</b>                     |                   |                   |
| BLADE ATTACHMENT FOR TRACK LOADER                   | 12,000            |                   |
| REPLACEMENT SPRAYER FOR NIENHUIS PARK               | 45,000            |                   |
| 2 BRINE UNITS                                       | 20,000            |                   |
| 2 SNOW PLOWS                                        | 18,000            |                   |
| MOBILE STAGE REPLACEMENT                            | 135,000           |                   |
| TRACK SKID LOADER                                   |                   | 70,000            |
| TWO ZTR MOWER REPLACEMENTS                          |                   | 45,000            |
| <b>3306000-570040-OTHER EQUIPMENT</b>               |                   |                   |
| NIENHUIS AERATOR                                    | 7,500             |                   |
| PARK AMENITY IMPROVEMENTS                           | 25,000            |                   |
| <b>3306000-570150-PROPERTY/CONSTRUCTION</b>         |                   |                   |
| PLAYGROUND COMPONENTS                               | 25,000            |                   |
| PLAYGROUND SYNTHETIC TURF                           | 75,000            |                   |
| SHADE STRUCTURES FOR NIENHUIS                       | 70,000            |                   |
| NIENHUIS FOOTBALL PARKING                           | 25,000            |                   |
| WEDGEWOOD PARK SHELTER                              | 50,000            |                   |
| ISSC CANVAS SCREENS                                 | 20,000            |                   |
| CHALLENGER COMPLEX IMPROVEMENTS                     | 25,000            |                   |
| <b>3306000-570170 MISC CAPITAL</b>                  |                   |                   |
| EVENTS PARK BANNERS                                 | 32,000            |                   |
| DISTRICT CHRISTMAS DECORATIONS                      | 15,000            |                   |
| <b>RECREATION</b>                                   |                   |                   |
| <b>3306002-570150 PROPERTY/CONSTRUCTION</b>         |                   |                   |
| REFINISH GYM FLOORS                                 | 12,000            |                   |
| CPCC GYM REPLACEMENT OF BATHROOM PARTIANS           | 13,000            |                   |
| NIENHUIS PARK COMMUNITY CENTER ROOF REPLACEMENT     |                   | 620,000           |
| INDIAN SPRINGS SOCCER OFFICE ROOF REPLACEMENT       |                   | 225,000           |
| <b>3306004-570170-MISC CAPITAL</b>                  |                   |                   |
| WATER FOUNTAINS REC CENTERS                         | 10,000            |                   |
| LANE LINES AND STORAGE FOR FAC                      | 10,000            |                   |
| VOLLEYBALL NET SYSTEMS CPCC                         | 9,000             |                   |
| CENTRAL PARK GENERATOR PROJECT                      | 342,000           |                   |
| NIENHUIS FOOTBALL HVAC REPLACEMENT                  | 22,000            |                   |
| <b>TOTAL PARKS</b>                                  | <b>1,492,500</b>  | <b>735,000</b>    |
| <b>BATTLECREEK</b>                                  |                   |                   |
| <b>3306102-570030-MACHINERY</b>                     |                   |                   |
| TRACTOR W/ CAB                                      | 65,000            |                   |
| ZERO TURN MOWER                                     | 15,000            |                   |
| <b>3306102-570040-OTHER EQUIPMENT</b>               |                   |                   |
| 2 STORAGE CONTAINERS                                | 15,000            |                   |
| RANGE BALL WASHER                                   | 4,500             |                   |
| <b>3306102-570150-PROPERTY CONSTRUCTION</b>         |                   |                   |
| PAINT AND REPAIR RESTROOM ON COURSE                 | 9,500             |                   |
| NEW OVERHEAD DOORS ON CART BLG                      | 6,000             |                   |
| PAINT GOLF SHOP                                     | 5,000             |                   |
| <b>TOTAL BATTLECREEK</b>                            | <b>120,000</b>    | <b>-</b>          |
| <b>TOTAL STCI</b>                                   | <b>22,577,914</b> | <b>28,634,000</b> |

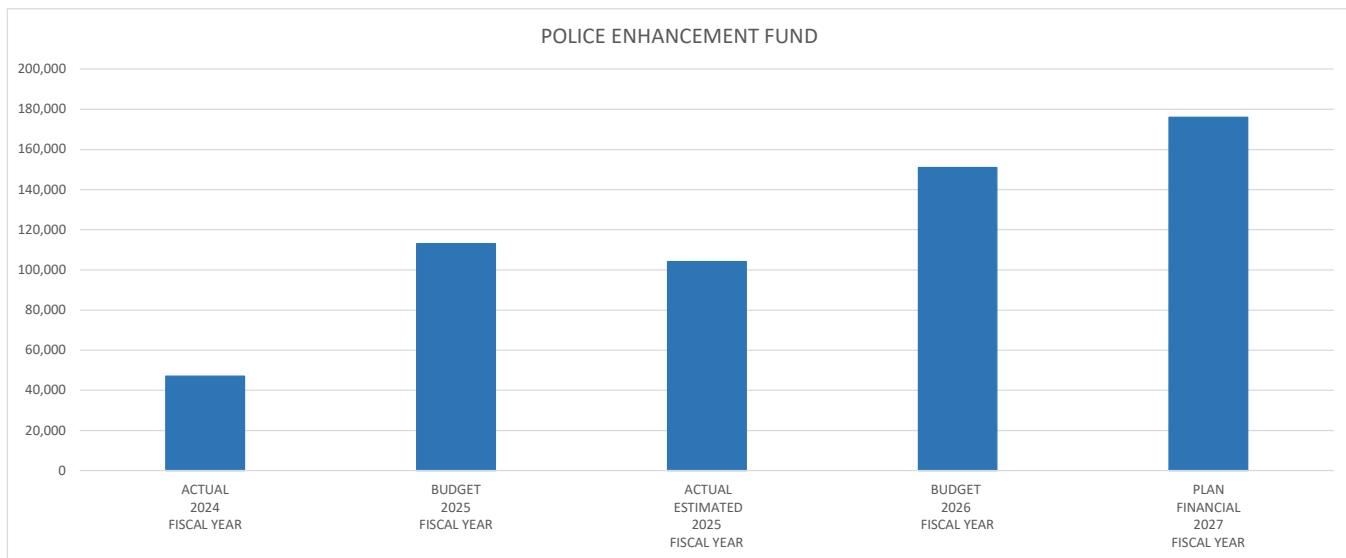
**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**POLICE ENHANCEMENT FUND**  
**FUND 331**

**Description:**

A Special Revenue Fund which accounts for moneys received from Federal, State and Local Law Enforcement Agencies related to forfeitures from drug enforcement. These funds are limited in use for Police Department and/or drug enforcement activities depending upon the source of funds.

**FINANCIAL HIGHLIGHTS**

|                                      | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|--------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES:</b>                     |                               |                               |                                            |                               |                                          |
| Intergovernmental                    | 6,206                         | -                             | 4,900                                      | -                             | -                                        |
| Federal Forfeitures                  | 35,021                        | 40,000                        | 125,000                                    | 40,000                        | 40,000                                   |
| Other Forfeitures                    | 24,556                        | 7,500                         | -                                          | 7,500                         | 7,500                                    |
| State Forfeitures                    | 4,758                         | 500                           | 118                                        | 500                           | 500                                      |
| Interest                             | 380                           | 100                           | 100                                        | 100                           | 100                                      |
| <b>TOTAL REVENUES</b>                | <b>70,921</b>                 | <b>48,100</b>                 | <b>130,118</b>                             | <b>48,100</b>                 | <b>48,100</b>                            |
| <b>BEGINNING FUND BALANCE</b>        | <b>223,596</b>                | <b>247,461</b>                | <b>247,461</b>                             | <b>273,379</b>                | <b>170,479</b>                           |
| <b>TOTAL SOURCES</b>                 | <b>294,517</b>                | <b>295,561</b>                | <b>377,579</b>                             | <b>321,479</b>                | <b>218,579</b>                           |
| <b>EXPENDITURES -</b>                |                               |                               |                                            |                               |                                          |
| Other Services and Charges           |                               |                               |                                            |                               |                                          |
| Other Services and Charges - Federal | 13,016                        | 5,000                         | 5,500                                      | 20,000                        | 20,000                                   |
| Other Services and Charges - Other   | -                             | 30,000                        | -                                          | 35,000                        | 35,000                                   |
| Material and Supplies                |                               |                               |                                            |                               |                                          |
| Material and Supplies - Federal      | 22,819                        | 50,000                        | 8,500                                      | 10,000                        | 10,000                                   |
| Material and Supplies - Other        | -                             | 3,100                         | -                                          | 86,000                        | 86,000                                   |
| Capital Outlay                       |                               |                               |                                            |                               |                                          |
| Capital Outlay - Federal             | 11,221                        | 25,000                        | 90,200                                     | -                             | 25,000                                   |
| Capital Outlay - Other               |                               | -                             |                                            |                               |                                          |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>47,056</b>                 | <b>113,100</b>                | <b>104,200</b>                             | <b>151,000</b>                | <b>176,000</b>                           |
| <b>ENDING FUND BALANCE</b>           | <b>247,461</b>                | <b>182,461</b>                | <b>273,379</b>                             | <b>170,479</b>                | <b>42,579</b>                            |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**POLICE ENHANCEMENT FUND**  
**FUND 331**

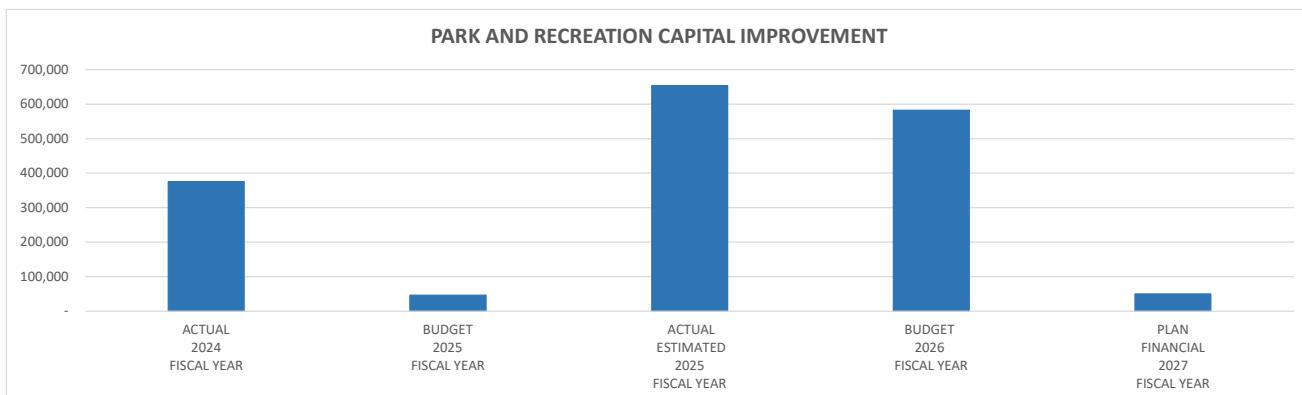
|                                                              | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|--------------------------------------------------------------|-------------------|---------------------|---------------------|
| <b>2026 &amp; 2027 PROJECTS:</b><br>PROJECT TO BE DETERMINED | 2531010           | 25,000              | 25,000              |
| <b>TOTAL CAPITAL OUTLAY</b>                                  |                   | <b>25,000</b>       | <b>25,000</b>       |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**PARK AND RECREATION CAPITAL IMPROVEMENT**  
**FUND 332**

**Description:**

A Special Revenue Fund which accounts for an impact fee charged to builders on the construction of new residences. These fees are restricted in use for park and recreation capital improvements.

| Financial Highlights                 |                               |                               |                                            |                               |                                          |  |
|--------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|--|
|                                      | Fiscal Year<br>2024<br>Actual | Fiscal Year<br>2025<br>Budget | Fiscal Year<br>2025<br>Estimated<br>Actual | Fiscal Year<br>2026<br>Budget | Fiscal Year<br>2027<br>Financial<br>Plan |  |
| <b>REVENUES:</b>                     |                               |                               |                                            |                               |                                          |  |
| Charges for Service                  |                               |                               |                                            |                               |                                          |  |
| Parks & Recreation                   | 318,496                       | 225,000                       | 325,000                                    | 325,000                       | 350,000                                  |  |
| Intergovernmental                    |                               |                               |                                            |                               |                                          |  |
| Interest                             | 6,221                         | 700                           | 12,000                                     | 700                           | 700                                      |  |
| Miscellaneous                        | 54,115                        | 60,000                        | 53,000                                     | 60,000                        | 60,000                                   |  |
| <b>TOTAL REVENUES</b>                | <b>378,831</b>                | <b>285,700</b>                | <b>390,000</b>                             | <b>385,700</b>                | <b>410,700</b>                           |  |
| <b>BEGINNING FUND BALANCE -</b>      |                               |                               |                                            |                               |                                          |  |
| <b>Reserved for Capital Projects</b> | <b>1,167,999</b>              | <b>1,171,209</b>              | <b>1,171,209</b>                           | <b>907,306</b>                | <b>710,439</b>                           |  |
| <b>TOTAL SOURCES</b>                 | <b>1,546,830</b>              | <b>1,456,909</b>              | <b>1,561,209</b>                           | <b>1,293,006</b>              | <b>1,121,139</b>                         |  |
| <b>EXPENDITURES -</b>                |                               |                               |                                            |                               |                                          |  |
| Capital Projects                     | 375,621                       | 46,000                        | 653,903                                    | 582,567                       | 50,000                                   |  |
| <b>TOTAL EXPENDITURES</b>            | <b>375,621</b>                | <b>46,000</b>                 | <b>653,903</b>                             | <b>582,567</b>                | <b>50,000</b>                            |  |
| <b>ENDING FUND BALANCE -</b>         |                               |                               |                                            |                               |                                          |  |
| <b>Reserved for Capital Projects</b> | <b>1,171,209</b>              | <b>1,410,909</b>              | <b>907,306</b>                             | <b>710,439</b>                | <b>1,071,139</b>                         |  |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**PARK AND RECREATION CAPITAL IMPROVEMENT**  
**FUND 332**

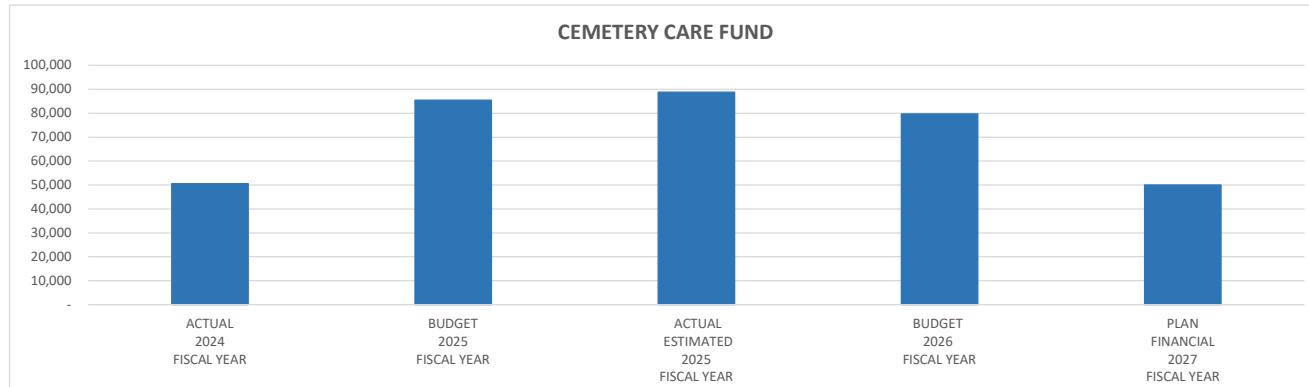
|                                                | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|------------------------------------------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS:</b>                |                   |                     |                     |
| ENTRANCE SIGN/MESSAGE BOARD FOR EVENTS COMPLEX | 2160220           | 119,805             |                     |
| PLAYGROUND FENCE AND SIDEWALK IMPROVEMENTS     | 2160450           | 28,840              |                     |
| SHADE STRUCTURES FOR BASEBALL COMPLEX          | 2360350           | 200,000             |                     |
| SOCER WEST PLAYGROUND                          | 2360370           | 183,922             |                     |
| <b>2026 &amp; 2027 PROJECTS:</b>               |                   |                     |                     |
| TBD                                            |                   | 50,000              | 50,000              |
| <b>TOTAL CAPITAL OUTLAY</b>                    |                   | <b>582,567</b>      | <b>50,000</b>       |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**CEMETERY CARE FUND**  
**FUND 333**

**Description:**

A Special Revenue Fund which accounts for 12.5% of cemetery revenue restricted by State law as well as an additional 12.5% contributed by the City to provide funds for capital improvements at the City cemetery.

| DESCRIPTION                     | FINANCIAL HIGHLIGHTS          |                               |                                            |                               |                                          |
|---------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES :</b>               |                               |                               |                                            |                               |                                          |
| Charges For Services            |                               |                               |                                            |                               |                                          |
| Cemetery                        | 78,880                        | 50,000                        | 55,000                                     | 50,000                        | 52,000                                   |
| Miscellaneous                   | -                             | 300                           | -                                          | 300                           | 300                                      |
| Interest                        | 2,224                         |                               | 3,300                                      |                               |                                          |
| <b>TOTAL REVENUES</b>           | <b>81,104</b>                 | <b>55,100</b>                 | <b>58,300</b>                              | <b>50,300</b>                 | <b>52,300</b>                            |
| <b>BEGINNING FUND BALANCE -</b> |                               |                               |                                            |                               |                                          |
| Reserved for Capital Projects   | 426,847                       | 457,435                       | 457,435                                    | 426,875                       | 397,499                                  |
| <b>TOTAL SOURCES</b>            | <b>507,951</b>                | <b>512,535</b>                | <b>515,735</b>                             | <b>477,175</b>                | <b>449,799</b>                           |
| <b>EXPENDITURES -</b>           |                               |                               |                                            |                               |                                          |
| Capital Outlay                  | 50,516                        | 85,500                        | 88,860                                     | 79,676                        | 50,000                                   |
| <b>TOTAL EXPENDITURES</b>       | <b>50,516</b>                 | <b>85,500</b>                 | <b>88,860</b>                              | <b>79,676</b>                 | <b>50,000</b>                            |
| <b>ENDING FUND BALANCE -</b>    |                               |                               |                                            |                               |                                          |
| Reserved for Capital Projects   | 457,435                       | 427,035                       | 426,875                                    | 397,499                       | 399,799                                  |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**CEMETERY CARE FUND**  
**FUND 333**

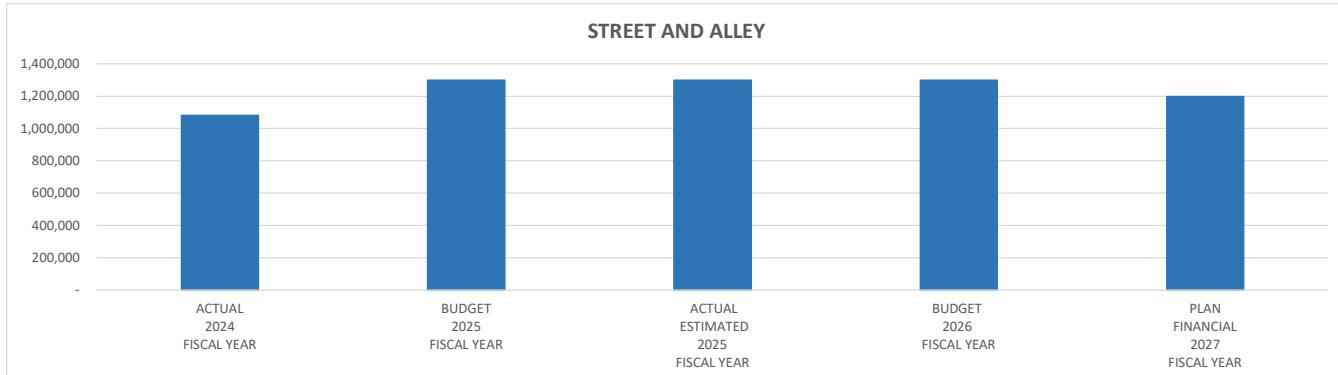
|                                  | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|----------------------------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS:</b>  |                   |                     |                     |
| REMODEL OFFICE                   | 2460300           | 2,676               |                     |
| <b>2026 &amp; 2027 PROJECTS:</b> |                   |                     |                     |
| UTILITY CART                     | 31,000            |                     |                     |
| NEW SOFTWARE                     | 20,000            |                     |                     |
| MOWER REPLACEMENT                | 26,000            |                     |                     |
| TBD                              | 50,000            |                     |                     |
|                                  | <hr/> 79,676      | <hr/> 50,000        |                     |
|                                  | <hr/> <hr/>       |                     |                     |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**STREET AND ALLEY**  
**FUND 334**

**Description:**

A Special Revenue Fund which accounts for the City's share of state collected commercial vehicle and gasoline excise taxes. Monies received by this fund are transferred to the General Fund to be used for street and alley repairs and maintenance.

| <b>FINANCIAL HIGHLIGHTS</b>          |                                        |                                        |  |                                                      |                                        |                                                    |
|--------------------------------------|----------------------------------------|----------------------------------------|--|------------------------------------------------------|----------------------------------------|----------------------------------------------------|
|                                      | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> | <b>FISCAL YEAR<br/>2026<br/>BUDGET</b> | <b>FISCAL YEAR<br/>2027<br/>FINANCIAL<br/>PLAN</b> |
| <b>REVENUES:</b>                     |                                        |                                        |  |                                                      |                                        |                                                    |
| Intergovernmental Interest           | 1,068,988<br>(96,974)                  | 1,200,000<br>125,000                   |  | 919,105<br>6,650                                     | 1,000,000                              | 1,000,000                                          |
| <b>TOTAL REVENUES</b>                | <b>972,014</b>                         | <b>1,100,000</b>                       |  | <b>925,755</b>                                       | <b>1,000,000</b>                       | <b>1,000,000</b>                                   |
| <b>BEGINNING FUND BALANCE</b>        | <b>1,305,411</b>                       | <b>1,585,546</b>                       |  | <b>1,585,546</b>                                     | <b>1,211,301</b>                       | <b>911,301</b>                                     |
| <b>TOTAL AVAILABLE SOURCES</b>       | <b>2,277,425</b>                       | <b>2,309,871</b>                       |  | <b>2,511,301</b>                                     | <b>2,211,301</b>                       | <b>1,911,301</b>                                   |
| <b>EXPENDITURES -</b>                |                                        |                                        |  |                                                      |                                        |                                                    |
| Capital Outlay                       | 81,165                                 | 200,000                                |  | 200,000                                              | 200,000                                | 100,000                                            |
| <b>TOTAL EXPENDITURES</b>            | <b>81,165</b>                          | <b>200,000</b>                         |  | <b>200,000</b>                                       | <b>200,000</b>                         | <b>100,000</b>                                     |
| <b>OTHER FINANCING USES -</b>        |                                        |                                        |  |                                                      |                                        |                                                    |
| Transfers Out                        | 1,000,000                              | 1,100,000                              |  | 1,100,000                                            | 1,100,000                              | 1,100,000                                          |
| <b>TOTAL OTHER FINANCING USES</b>    | <b>1,000,000</b>                       | <b>1,100,000</b>                       |  | <b>1,100,000</b>                                     | <b>1,100,000</b>                       | <b>1,100,000</b>                                   |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>1,081,165</b>                       | <b>1,300,000</b>                       |  | <b>1,300,000</b>                                     | <b>1,300,000</b>                       | <b>1,200,000</b>                                   |
| <b>ENDING FUND BALANCE</b>           | <b>1,585,546</b>                       | <b>1,009,871</b>                       |  | <b>1,211,301</b>                                     | <b>911,301</b>                         | <b>711,301</b>                                     |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**STREET AND ALLEY**  
**FUND 334**

**2026 & 2027 PROJECTS:**

SITE IMPROVEMENTS 2474 E COLLEGE  
TBD

| PROJECT<br>NUMBER | FISCAL YEAR           |                       |
|-------------------|-----------------------|-----------------------|
|                   | 2026                  | 2027                  |
|                   | 80,000                |                       |
|                   | 120,000               | 200,000               |
|                   | <b><u>200,000</u></b> | <b><u>200,000</u></b> |

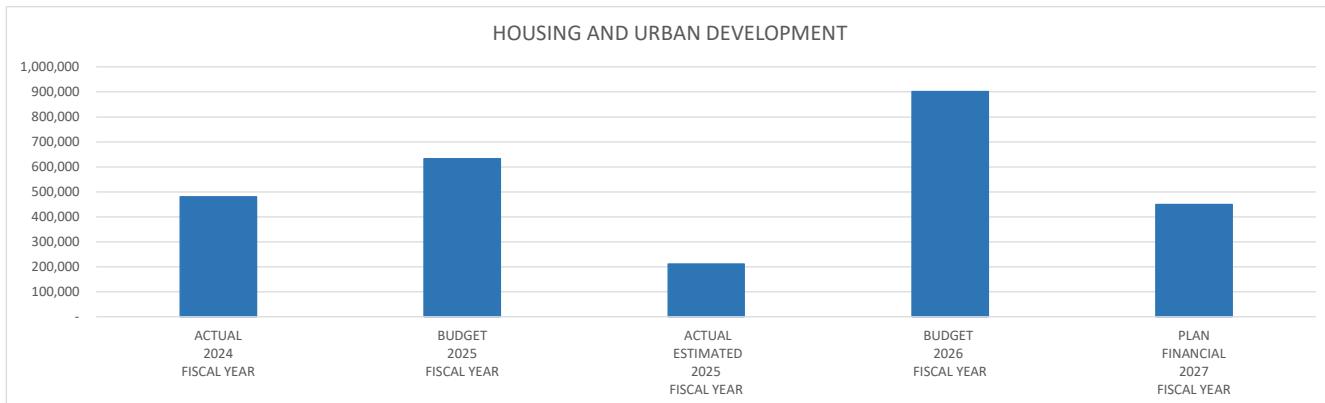
**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**HOUSING AND URBAN DEVELOPMENT**  
**FUND 335**

**Description:**

A Special Revenue Fund which accounts for monies received through the Tulsa County Urban County from the Department of Housing and Urban Development for the Community Development Block Grant Program. Expenditures in this fund are restricted to approved eligible programs designed to benefit citizens in the low to moderate income levels.

**FINANCIAL HIGHLIGHTS**

|                                | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|--------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES:</b>               |                               |                               |                                            |                               |                                          |
| Intergovernmental              | 219,717                       | 632,450                       | 491,431                                    | 902,170                       | 450,000                                  |
| <b>TOTAL REVENUES</b>          | <b>219,717</b>                | <b>632,450</b>                | <b>491,431</b>                             | <b>902,170</b>                | <b>450,000</b>                           |
| <b>BEGINNING FUND BALANCE</b>  | <b>246,196</b>                | <b>(13,981)</b>               | <b>(13,981)</b>                            | <b>266,949</b>                | <b>266,949</b>                           |
| <b>TOTAL AVAILABLE SOURCES</b> | <b>465,913</b>                | <b>618,469</b>                | <b>477,450</b>                             | <b>1,169,119</b>              | <b>716,949</b>                           |
| <b>EXPENDITURES -</b>          |                               |                               |                                            |                               |                                          |
| Other Services and Charges     | -                             | -                             | -                                          | -                             | -                                        |
| Capital Projects               | 479,894                       | 632,450                       | 210,501                                    | 902,170                       | 450,000                                  |
| <b>TOTAL EXPENDITURES</b>      | <b>479,894</b>                | <b>632,450</b>                | <b>210,501</b>                             | <b>902,170</b>                | <b>450,000</b>                           |
| <b>ENDING FUND BALANCE</b>     | <b>(13,981)</b>               | <b>(13,981)</b>               | <b>266,949</b>                             | <b>266,949</b>                | <b>266,949</b>                           |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**HOUSING AND URBAN DEVELOPMENT**  
**FUND 335**

|                                           | PROJECT<br>NUMBER     | FISCAL YEAR<br>2026   | FISCAL YEAR<br>2027 |
|-------------------------------------------|-----------------------|-----------------------|---------------------|
| <b>OTHER SERVICES &amp; CHARGES:</b>      |                       |                       |                     |
| OTHER SERVICES & CHARGES                  |                       | -                     | -                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> |                       | <u>-</u>              | <u>-</u>            |
| <br><b>CAPITAL OUTLAY:</b>                |                       |                       |                     |
| EMERGENCY REPAIRS AND WEATHERIZATION      | 2417160               | 20,000                |                     |
| COLLEGE ADDITION STREET REHAB             | ST25180               | 391,085               |                     |
| EMERGENCY REPAIRS AND WEATHERIZATION      | 2517120               | 50,000                | -                   |
| COLLEGE ST REHAB 9th - 23rd               |                       | 441,085               |                     |
| TBD                                       |                       | -                     | 450,000             |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b><u>902,170</u></b> | <b><u>450,000</u></b> |                     |

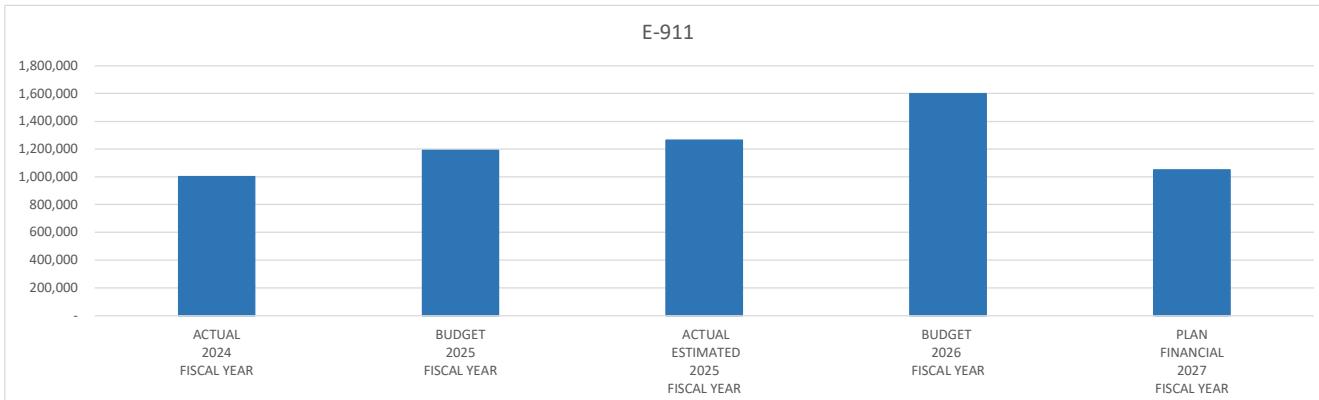
**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**E-911**  
**FUND 336**

**Description:**

A Special Revenue Fund which accounts for a total 5% fee for Enhanced 911 service to the citizens of Broken Arrow which are restricted solely for public safety. A portion of this fee, 3%, is used to participate in the funding of the operations of the Communications Division within the Police Department through a transfer from this fund to the General Fund. The remaining 2% is to recover costs associated with the upgrading of emergency services equipment.

**FINANCIAL HIGHLIGHTS**

|                                      | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|--------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES:</b>                     |                               |                               |                                            |                               |                                          |
| Charges for Services                 | 1,504,047                     | 1,350,000                     | 1,622,813                                  | 1,600,000                     | 1,600,000                                |
| Interest                             | 10,116                        | 750                           | 18,500                                     | 10,000                        | 750                                      |
| <b>TOTAL REVENUES</b>                | <b>1,514,163</b>              | <b>1,350,750</b>              | <b>1,641,313</b>                           | <b>1,610,000</b>              | <b>1,600,750</b>                         |
| <b>BEGINNING FUND BALANCE</b>        | <b>1,661,039</b>              | <b>2,172,862</b>              | <b>2,172,862</b>                           | <b>2,550,175</b>              | <b>2,561,719</b>                         |
| <b>TOTAL AVAILABLE SOURCES</b>       | <b>3,175,202</b>              | <b>3,523,612</b>              | <b>3,814,175</b>                           | <b>4,160,175</b>              | <b>4,162,469</b>                         |
| <b>EXPENDITURES -</b>                |                               |                               |                                            |                               |                                          |
| Capital Outlay                       | 2,340                         | 192,000                       | 264,000                                    | 598,456                       | 50,000                                   |
| <b>TOTAL EXPENDITURES</b>            | <b>2,340</b>                  | <b>192,000</b>                | <b>264,000</b>                             | <b>598,456</b>                | <b>50,000</b>                            |
| <b>OTHER FINANCING USES -</b>        |                               |                               |                                            |                               |                                          |
| Transfers Out                        | 1,000,000                     | 1,000,000                     | 1,000,000                                  | 1,000,000                     | 1,000,000                                |
| <b>TOTAL EXPENDITURES &amp; USES</b> | <b>1,002,340</b>              | <b>1,192,000</b>              | <b>1,264,000</b>                           | <b>1,598,456</b>              | <b>1,050,000</b>                         |
| <b>ENDING FUND BALANCE</b>           | <b>2,172,862</b>              | <b>2,331,612</b>              | <b>2,550,175</b>                           | <b>2,561,719</b>              | <b>3,112,469</b>                         |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**E-911**  
**FUND 336**

|                                  | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|----------------------------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS:</b>  |                   |                     |                     |
| TRAINING STATIONS @911 CENTER    | 2536010           | 33,456              |                     |
| <b>2026 &amp; 2027 PROJECTS:</b> |                   |                     |                     |
| INCOG EQUIPMENT FOR 911          |                   | 375,000             |                     |
| EXCAM SERVER                     |                   | 70,000              |                     |
| TBD                              | 2536030           | 50,000              | 50,000              |
| UNIFY SOFTWARE & IMPLEMENTATION  |                   | 70,000              |                     |
| <b>TOTAL CAPITAL OUTLAY</b>      |                   | <b>598,456</b>      | <b>50,000</b>       |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**CRIME PREVENTION**  
**FUND 337**

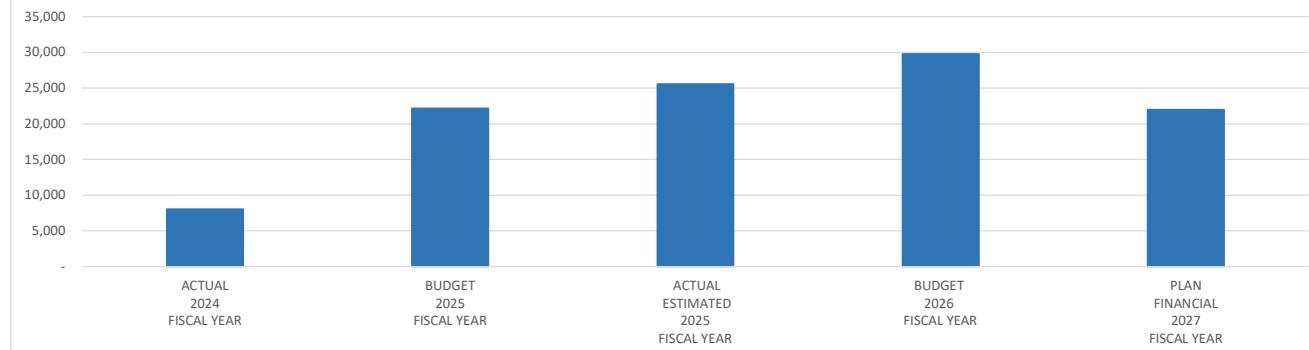
**Description:**

A Special Revenue Fund which accounts for funds received through grants from the U.S. Department of Justice. These funds are restricted in use by the provisions within each grant to provide various public safety related activities.

**FINANCIAL HIGHLIGHTS**

|                                | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|--------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES:</b>               |                               |                               |                                            |                               |                                          |
| Intergovernmental<br>Interest  | 16,423<br>1,991               | 30,000<br>-                   | 10,000                                     | 30,000                        | 30,000                                   |
| <b>TOTAL REVENUES</b>          | <b>18,415</b>                 | <b>30,000</b>                 | <b>10,000</b>                              | <b>30,000</b>                 | <b>30,000</b>                            |
| <b>BEGINNING FUND BALANCE</b>  | <b>143,871</b>                | <b>154,212</b>                | <b>154,212</b>                             | <b>138,619</b>                | <b>138,829</b>                           |
| <b>TOTAL AVAILABLE SOURCES</b> | <b>162,286</b>                | <b>184,212</b>                | <b>164,212</b>                             | <b>168,619</b>                | <b>168,829</b>                           |
| <b>EXPENDITURES -</b>          |                               |                               |                                            |                               |                                          |
| Other Services and Charges     | 8,000                         | 2,200                         | 6,000                                      | 9,000                         | 2,000                                    |
| Materials & Supplies           | 74                            | 19,967                        | 19,593                                     | 20,790                        | 20,000                                   |
| <b>TOTAL EXPENDITURES</b>      | <b>8,074</b>                  | <b>22,167</b>                 | <b>25,593</b>                              | <b>29,790</b>                 | <b>22,000</b>                            |
| <b>ENDING FUND BALANCE</b>     | <b>154,212</b>                | <b>162,045</b>                | <b>138,619</b>                             | <b>138,829</b>                | <b>146,829</b>                           |

**CRIME PREVENTION**



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**CRIME PREVENTION**  
**FUND 337**

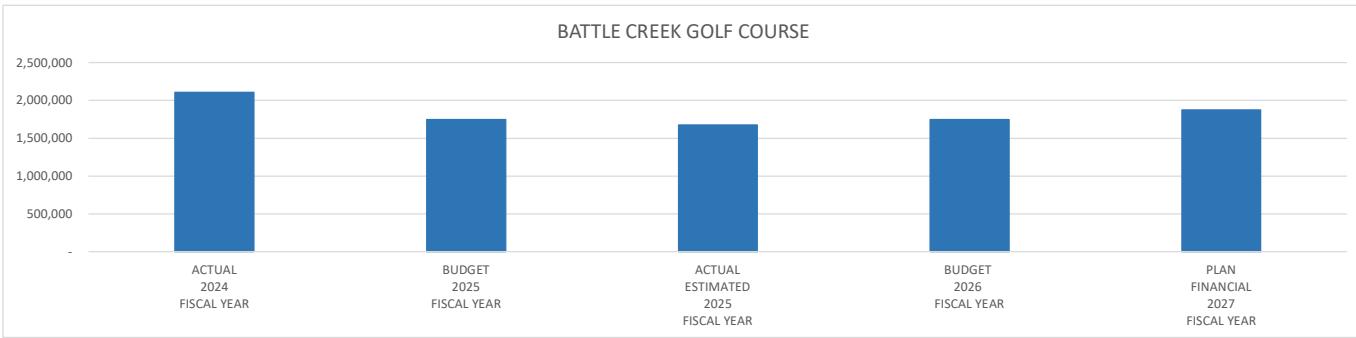
|                                           | PROJECT<br>NUMBER | FISCAL YEAR   |               |
|-------------------------------------------|-------------------|---------------|---------------|
|                                           |                   | 2026          | 2027          |
| <b>OTHER SERVICES &amp; CHARGES:</b>      |                   |               |               |
| OTHER SERVICES & CHARGES                  |                   | 9,000         | 2,000         |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> |                   | <b>9,000</b>  | <b>2,000</b>  |
| <b>MATERIALS &amp; SUPPLIES:</b>          |                   |               |               |
| MATERIALS & SUPPLIES                      |                   | 20,790        | 20,000        |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>     |                   | <b>20,790</b> | <b>20,000</b> |
| <b>TOTAL CAPITAL OUTLAY</b>               |                   | <b>29,790</b> | <b>22,000</b> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**BATTLE CREEK GOLF COURSE**  
**FUND 340**

**Description:**

A Municipal Golf Course previously operated by the Broken Arrow Public Golf Authority. In March, 2006 the Authority was dissolved and the operation of the golf course became part of the City. It is a "governmental" type fund but accounted for as an "enterprise" or business type fund.

|                                     | FINANCIAL HIGHLIGHTS          |  |                               |  |                                            |  |                               |  |                                          |
|-------------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
|                                     | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES:</b>                    |                               |  |                               |  |                                            |  |                               |  |                                          |
| Golf Course Revenue                 | 1,838,294                     |  | 1,950,000                     |  | 1,900,000                                  |  | 1,950,000                     |  | 2,000,000                                |
| <b>TOTAL REVENUE</b>                | <b>1,838,294</b>              |  | <b>1,950,000</b>              |  | <b>1,900,000</b>                           |  | <b>1,950,000</b>              |  | <b>2,000,000</b>                         |
| <b>BEGINNING FUND BALANCE</b>       | <b>298,328</b>                |  | <b>28,059</b>                 |  | <b>28,059</b>                              |  | <b>253,059</b>                |  | <b>453,059</b>                           |
| <b>TOTAL SOURCES</b>                | <b>2,136,622</b>              |  | <b>1,978,059</b>              |  | <b>1,928,059</b>                           |  | <b>2,203,059</b>              |  | <b>2,453,059</b>                         |
| <b>EXPENDITURES:</b>                |                               |  |                               |  |                                            |  |                               |  |                                          |
| Other Services & Charges            | 1,709,128                     |  | 1,500,000                     |  | 1,450,000                                  |  | 1,500,000                     |  | 1,600,000                                |
| Materials & Supplies                | 399,435                       |  | 250,000                       |  | 225,000                                    |  | 250,000                       |  | 275,000                                  |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>2,108,563</b>              |  | <b>1,750,000</b>              |  | <b>1,675,000</b>                           |  | <b>1,750,000</b>              |  | <b>1,875,000</b>                         |
| <b>TOTAL EXPENDITURES</b>           | <b>2,108,563</b>              |  | <b>1,750,000</b>              |  | <b>1,675,000</b>                           |  | <b>1,750,000</b>              |  | <b>1,875,000</b>                         |
| <b>TOTAL ENDING FUND BALANCE</b>    | <b>28,059</b>                 |  | <b>228,059</b>                |  | <b>253,059</b>                             |  | <b>453,059</b>                |  | <b>578,059</b>                           |

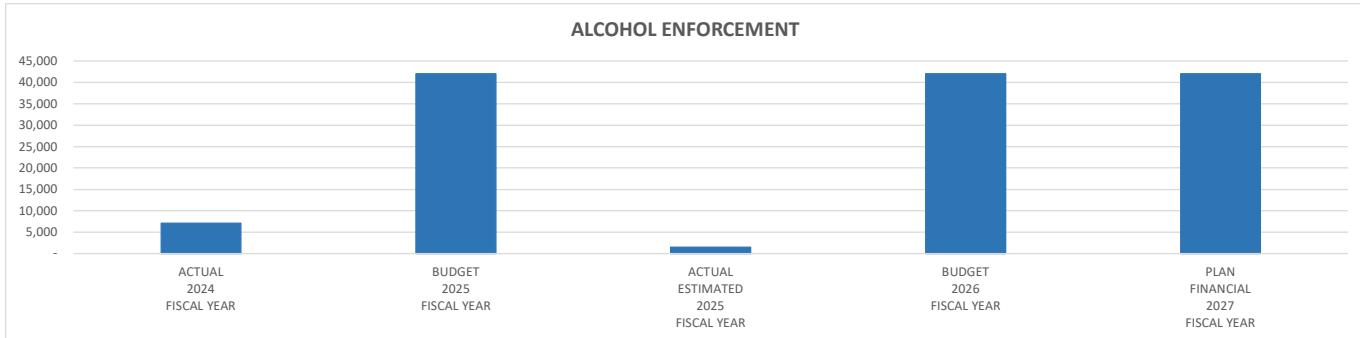


**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**ALCOHOL ENFORCEMENT**  
**FUND 341**

**Description:**

A Special Revenue Fund which accounts for funds received and expended for education, prevention and enforcement of underage drinking.

| <b>FINANCIAL HIGHLIGHTS</b>      |                                        |  |                                        |  |                                                      |  |
|----------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|
|                                  | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  |
| <b>REVENUES:</b>                 |                                        |  |                                        |  |                                                      |  |
| Fines, Forfeitures & Assessments | 4,875                                  |  | 7,000                                  |  | 3,200                                                |  |
| Misc                             | -                                      |  | -                                      |  |                                                      |  |
| Interest                         | 432                                    |  | 50                                     |  | 600                                                  |  |
| <b>TOTAL REVENUES</b>            | <b>5,307</b>                           |  | <b>7,050</b>                           |  | <b>3,800</b>                                         |  |
| <b>BEGINNING FUND BALANCE</b>    | <b>96,795</b>                          |  | <b>94,973</b>                          |  | <b>94,973</b>                                        |  |
| <b>TOTAL SOURCES</b>             | <b>102,102</b>                         |  | <b>102,023</b>                         |  | <b>98,773</b>                                        |  |
| <b>EXPENDITURES:</b>             |                                        |  |                                        |  |                                                      |  |
| Other Services and Charges       | 2,488                                  |  | 17,000                                 |  | 1,500                                                |  |
| Materials & Supplies             | 4,641                                  |  | 25,000                                 |  | -                                                    |  |
| <b>TOTAL EXPENDITURES</b>        | <b>7,129</b>                           |  | <b>42,000</b>                          |  | <b>1,500</b>                                         |  |
| <b>ENDING FUND BALANCE</b>       | <b>94,973</b>                          |  | <b>60,023</b>                          |  | <b>97,273</b>                                        |  |
|                                  |                                        |  |                                        |  |                                                      |  |
|                                  |                                        |  |                                        |  |                                                      |  |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**ALCOHOL ENFORCEMENT**  
**FUND 341**

|                                      | PROJECT<br>NUMBER | FISCAL YEAR   |               |
|--------------------------------------|-------------------|---------------|---------------|
|                                      |                   | 2026          | 2027          |
| <b>OTHER SERVICES &amp; CHARGES:</b> |                   |               |               |
| OTHER SERVICES & CHARGES             |                   | 17,000        | 17,000        |
|                                      |                   | <u>17,000</u> | <u>17,000</u> |
| <b>MATERIALS &amp; SUPPLIES:</b>     |                   |               |               |
| MATERIALS & SUPPLIES                 |                   | 25,000        | 25,000        |
|                                      |                   | <u>25,000</u> | <u>25,000</u> |
| <b>TOTAL</b>                         |                   | <b>42,000</b> | <b>42,000</b> |
|                                      |                   | <u>42,000</u> | <u>42,000</u> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**STREET LIGHT FUND**  
**FUND 342**

**Description:**

A Special Revenue Fund which accounts for funds received and expended for operating and capital costs associated with street lights and intersection lighting and control.

| <b>FINANCIAL HIGHLIGHTS</b>   |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
|-------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|----------------------------------------|--|----------------------------------------------------|
|                               | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2026<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2027<br/>FINANCIAL<br/>PLAN</b> |
| <b>REVENUES:</b>              |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Street Light Fee              | 1,221,848                              |  | 1,250,000                              |  | 1,212,959                                            |  | 1,220,000                              |  | 1,220,000                                          |
| Misc                          | -                                      |  | -                                      |  | 7,000                                                |  | 6,000                                  |  | 6,000                                              |
| Interest                      | 6,342                                  |  | 200                                    |  |                                                      |  |                                        |  |                                                    |
| <b>TOTAL REVENUES</b>         | <b>1,228,190</b>                       |  | <b>1,250,200</b>                       |  | <b>1,219,959</b>                                     |  | <b>1,226,000</b>                       |  | <b>1,226,000</b>                                   |
| <b>BEGINNING FUND BALANCE</b> | <b>802,351</b>                         |  | <b>1,068,772</b>                       |  | <b>1,068,772</b>                                     |  | <b>1,053,731</b>                       |  | <b>554,731</b>                                     |
| <b>TOTAL SOURCES</b>          | <b>2,030,541</b>                       |  | <b>2,318,972</b>                       |  | <b>2,288,731</b>                                     |  | <b>2,279,731</b>                       |  | <b>1,780,731</b>                                   |
| <b>EXPENDITURES:</b>          |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Other Services and Charges    | 425,043                                |  | 600,000                                |  | 482,000                                              |  | 670,000                                |  | 685,000                                            |
| Materials & Supplies          | 94,799                                 |  | 175,000                                |  | 128,000                                              |  | 175,000                                |  | 185,000                                            |
| Capital Outlay                | 441,927                                |  | 500,000                                |  | 625,000                                              |  | 880,000                                |  | -                                                  |
| <b>TOTAL EXPENDITURES</b>     | <b>961,769</b>                         |  | <b>1,275,000</b>                       |  | <b>1,235,000</b>                                     |  | <b>1,725,000</b>                       |  | <b>870,000</b>                                     |
| <b>ENDING FUND BALANCE</b>    | <b>1,068,772</b>                       |  | <b>1,043,972</b>                       |  | <b>1,053,731</b>                                     |  | <b>554,731</b>                         |  | <b>910,731</b>                                     |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**STREET LIGHT FUND**  
**FUND 342**

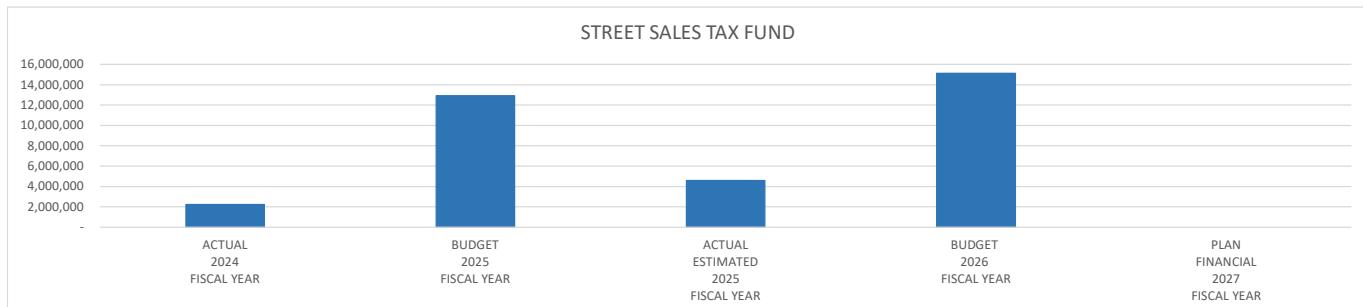
|                                           | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|-------------------------------------------|-------------------|---------------------|---------------------|
| <b>OTHER SERVICES &amp; CHARGES:</b>      |                   |                     |                     |
| OTHER SERVICES & CHARGES                  |                   | 670,000             | -                   |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> |                   | <b>670,000</b>      | <b>-</b>            |
| <b>MATERIALS &amp; SUPPLIES:</b>          |                   |                     |                     |
| MATERIALS & SUPPLIES                      |                   | 185,000             | -                   |
| <b>TOTAL MATERIALS &amp; SUPPLIES</b>     |                   | <b>185,000</b>      | <b>-</b>            |
| ARROW FORGE                               |                   | 750,000             |                     |
| SIGNALIZATION REPAIR - ONEIDA/HWY 51      | TS25100           | 130,000             |                     |
| <b>TOTAL CAPITAL OUTLAY</b>               |                   | <b>880,000</b>      | <b>-</b>            |
|                                           |                   | -                   | -                   |
|                                           |                   | -                   | -                   |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**STREET SALES TAX FUND**  
**FUND 343**

**Description:**

A Special Revenue Fund created for the purpose of improving, constructing and maintaining City streets, sidewalks and related stormwater improvements, including the acquisition and replacement of machinery, equipment and materials, and including the installation of traffic controls devices and signalization. The funding for this fund came from a Twenty-five Hundredths of one percent (0.25%) tax that was effective January 1, 2017.

| <b>FINANCIAL HIGHLIGHTS</b>   |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
|-------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|----------------------------------------|--|----------------------------------------------------|
|                               | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2026<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2027<br/>FINANCIAL<br/>PLAN</b> |
| <b>REVENUES:</b>              |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Sales Tax                     | 5,035,773                              |  | 5,112,510                              |  | 5,100,000                                            |  | 5,176,500                              |  | 5,254,148                                          |
| Interest                      | 164,370                                |  | 100,000                                |  | 263,400                                              |  | 200,000                                |  | 10,000                                             |
| <b>TOTAL REVENUE</b>          | <b>5,200,143</b>                       |  | <b>5,212,510</b>                       |  | <b>5,363,400</b>                                     |  | <b>5,376,500</b>                       |  | <b>5,264,148</b>                                   |
| <b>BEGINNING FUND BALANCE</b> | <b>6,564,292</b>                       |  | <b>9,516,995</b>                       |  | <b>9,516,995</b>                                     |  | <b>10,287,295</b>                      |  | <b>533,354</b>                                     |
| <b>TOTAL SOURCES</b>          | <b>11,764,435</b>                      |  | <b>14,729,505</b>                      |  | <b>14,880,395</b>                                    |  | <b>15,663,795</b>                      |  | <b>5,797,502</b>                                   |
| <b>EXPENDITURES:</b>          |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Materials & Supplies          | -                                      |  | -                                      |  | -                                                    |  | -                                      |  | -                                                  |
| Capital Outlay                | 2,247,439                              |  | 12,896,360                             |  | 4,593,100                                            |  | 15,130,441                             |  | -                                                  |
| <b>TOTAL EXPENDITURES</b>     | <b>2,247,439</b>                       |  | <b>12,896,360</b>                      |  | <b>4,593,100</b>                                     |  | <b>15,130,441</b>                      |  | <b>-</b>                                           |
| <b>ENDING FUND BALANCE</b>    | <b>9,516,995</b>                       |  | <b>1,833,145</b>                       |  | <b>10,287,295</b>                                    |  | <b>533,354</b>                         |  | <b>5,797,502</b>                                   |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**STREET SALES TAX FUND**  
**FUND 343**

|                                                |                     | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|------------------------------------------------|---------------------|-------------------|---------------------|---------------------|
| <b>2023 CARRYOVER PROJECTS</b>                 |                     |                   |                     |                     |
| OAK CREEK SOUTH                                | CONSTRUCTION        | ST2005            | 419,003             |                     |
| 219TH E AVE AND 96TH ST                        | CONSTRUCTION        | ST21270           | 200,000             |                     |
| CRACK SEALING                                  | CONSTRUCTION        | ST21310           | 40,000              |                     |
| WEDGEWOOD                                      | CONSTRUCTION        | ST22100           | 462,470             |                     |
| STEEPLECHASE                                   | CONSTRUCTION        | ST22110           | 657,250             |                     |
| VANDEVER EAST 6TH ADDITION                     | CONSTRUCTION        | ST23060           | 632,199             |                     |
| 9TH AND E JUNEAU STREET TRAFFIC POLE           | MISC CAPITAL OUTLAY | TS23030           | 25,000              |                     |
| NORTH ASPEN- W OMAHA TRAFFIC POLE              | MISC CAPITAL OUTLAY | TS23040           | 30,000              |                     |
| <b>2024 CARRYOVER-CONCRETE PANEL</b>           |                     |                   |                     |                     |
| STEEPLE CHASE FARMS                            | CONSTRUCTION        | ST24070           | 1,638,375           |                     |
| BRETTON WOODS                                  | CONSTRUCTION        | ST24090           | 355,816             |                     |
| EAST HOUSTON INDUSTRIAL PARK                   | CONSTRUCTION        | ST24100           | 50,000              |                     |
| 209TH 101ST-114TH                              | CONSTRUCTION        | ST24270           | 1,001,392           |                     |
| RIDGEWAY HEIGHTS                               |                     | ST24080           | 916,373             |                     |
| CENTRAL PARK 1ST ADDITION                      |                     | ST23040           | 973,563             |                     |
| <b>2025 CARRYOVER CONCRETE PANEL REPAIR</b>    |                     |                   |                     |                     |
| SOUTH PARK ESTATES 3RD ADDITION                | CONSTRUCTION        | ST25100           | 1,100,000           |                     |
| INDIAN SPRINGS ESTATES 4TH ADDITION            | CONSTRUCTION        | ST25120           | 1,100,000           |                     |
| <b>MISC PROJECTS</b>                           |                     |                   |                     |                     |
| ANNUAL SIDEWALK MAINTENANCE                    | CONSTRUCTION        | ST25160           | 75,000              |                     |
| <b>TOTAL CARRYOVERS</b>                        |                     |                   | <b>9,676,441</b>    | <b>-</b>            |
| <b>2026 MILL AND OVERLAY STREETS</b>           |                     |                   |                     |                     |
| HOUSTON-ELM TO MAIN STREET                     |                     |                   | 154,000             |                     |
| WASHINGTON AND ELM INTERSECTION                |                     |                   | 101,000             |                     |
| EVANS RD- E NEW ORLEANS TO HWY 51              |                     |                   | 203,000             |                     |
| S MAIN ST- HOUSTON TO WASHINGTON               |                     |                   | 1,100,000           |                     |
| SHILOH AT BATTLE CREEK                         |                     |                   | 227,000             |                     |
| PROJECTS TBD                                   |                     |                   | 750,000             |                     |
| HOUSTON STREET REHABILITATION FROM 9TH TO 23RD |                     |                   | 245,000             |                     |
| 23RD ST FROM HOUSTON TO NEW ORLEANS            |                     |                   | 280,000             |                     |
| COLLEGE 9TH TO 23RD                            |                     |                   | 600,000             |                     |
| <b>2026 MISC PROJECTS</b>                      |                     |                   |                     |                     |
| 6100 CENTER PANEL REPLACEMENT                  |                     |                   | 30,000              |                     |
| ANNUAL STREET MAINTENANCE                      |                     |                   | 100,000             |                     |
| ALLEY IMPROVEMENTS                             |                     |                   | 200,000             |                     |
| STREET MARKING (MULTIPOLYMER)                  |                     |                   | 500,000             |                     |
| ANNUAL SIDEWALK MAINTENANCE                    |                     |                   | 75,000              |                     |
| <b>2026 SIGNAL CAPITAL PROJECTS</b>            |                     |                   |                     |                     |
| SAFE STREETS FOR ALL                           |                     |                   | 889,000             |                     |
| <b>TOTAL CURRENT PROJECTS</b>                  |                     |                   | <b>5,454,000</b>    | <b>-</b>            |
| <b>TOTAL</b>                                   |                     |                   | <b>15,130,441</b>   | <b>-</b>            |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**POLICE SALES TAX FUND**  
**FUND 344**

**Description:**

A Special Revenue Fund created for the purpose of funding the staffing of public safety personnel and the acquisition of and replacement of public safety vehicles, equipment, technology and apparatus. The funding of this fund will come from one-half of the three tenths of one percent (.30%) tax effective January 1, 2017 as well as the transfer of 36.7% of General Fund revenues exclusive of Other Financing sources. The other half of the tax will be accounted for in the Fire Sales Tax Fund (Fund 045).

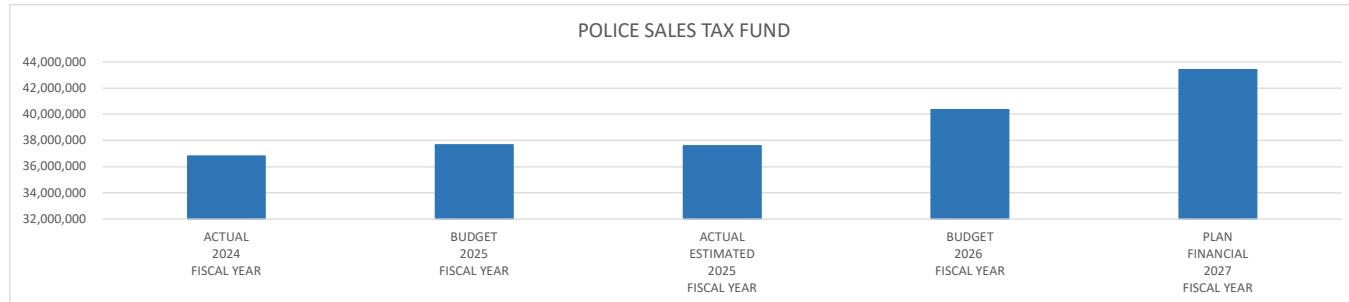
**PURPOSE:**

To create an atmosphere of safety and security in the community by providing a continuation of proactive police service to all citizens. Functions of the department include preserving the peace, apprehending criminal offenders, recognizing that crime prevention and reduction of fear is a priority, committing to professionalism in all aspects of departmental operations and maintaining the highest standard of integrity. The Department operates under the philosophy of community policing. The Department provides additional law enforcement support services such as emergency communications, records management, jail services and animal control.

|                      | FY 2024 | FY 2025 | FY 2026 |
|----------------------|---------|---------|---------|
| Total Sworn Officers | 157     | 157     | 157     |
| Total Non Sworn      | 63      | 70      | 70      |
| Total Part-Time      | 3       | 3       | 3       |

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES:</b>                          |                               |                               |                                            |                               |                                          |
| Sales Tax                                 | 3,022,010                     | 3,067,506                     | 3,157,572                                  | 3,204,936                     | 3,285,059                                |
| Intergovernmental                         | 2,271,788                     | 100,000                       | 80,299                                     | 100,000                       | 100,000                                  |
| Interest                                  | 586,319                       | 400,000                       | 575,000                                    | 400,000                       | 400,000                                  |
| Dept. of Justice                          | -                             | -                             | -                                          | -                             | -                                        |
| Insurance Proceeds                        | 9,996                         | 12,500                        | 15,000                                     | 12,500                        | 10,000                                   |
| Miscellaneous                             |                               |                               |                                            |                               |                                          |
| <b>TOTAL REVENUE</b>                      | <b>5,890,114</b>              | <b>3,580,006</b>              | <b>3,827,871</b>                           | <b>3,717,436</b>              | <b>3,795,059</b>                         |
| <b>OTHER FINANCING SOURCES</b>            |                               |                               |                                            |                               |                                          |
| Transfers In:                             |                               |                               |                                            |                               |                                          |
| General Fund                              | 33,480,082                    | 34,334,441                    | 34,412,092                                 | 36,201,643                    | 37,161,406                               |
| E-911                                     | 1,000,000                     | 1,000,000                     | 1,000,000                                  | 1,000,000                     | 1,100,000                                |
| <b>TOTAL OTHER FINANCING SOURCES</b>      | <b>34,480,082</b>             | <b>38,914,447</b>             | <b>39,239,963</b>                          | <b>40,919,079</b>             | <b>42,056,465</b>                        |
| <b>TOTAL REVENUES AND OTHER SOURCES</b>   | <b>40,370,196</b>             | <b>42,494,453</b>             | <b>43,067,834</b>                          | <b>44,636,514</b>             | <b>45,851,524</b>                        |
| <b>BEGINNING FUND BALANCE</b>             | <b>20,498,275</b>             | <b>24,074,048</b>             | <b>24,074,048</b>                          | <b>29,548,041</b>             | <b>33,828,656</b>                        |
| <b>TOTAL SOURCES</b>                      | <b>60,868,471</b>             | <b>66,568,500</b>             | <b>67,141,882</b>                          | <b>74,184,555</b>             | <b>79,680,181</b>                        |
| <b>PERSONNEL SERVICES</b>                 |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 20,767,778                    | 21,634,536                    | 21,578,598                                 | 23,061,312                    | 23,883,660                               |
| EMPLOYEE BENEFITS                         | 11,087,413                    | 9,518,008                     | 9,550,462                                  | 9,549,586                     | 10,936,825                               |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>31,855,191</b>             | <b>31,152,544</b>             | <b>31,129,060</b>                          | <b>32,610,899</b>             | <b>34,820,485</b>                        |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 431,027                       | 459,800                       | 452,900                                    | 473,500                       | 491,000                                  |
| PROPERTY SERVICES                         | 848,957                       | 1,445,200                     | 1,602,300                                  | 1,859,300                     | 2,103,600                                |
| OTHER SERVICES                            | 1,064,840                     | 1,217,100                     | 1,197,600                                  | 1,497,300                     | 1,614,400                                |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>2,344,825</b>              | <b>3,122,100</b>              | <b>3,252,800</b>                           | <b>3,830,100</b>              | <b>4,209,000</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>1,338,112</b>              | <b>2,361,300</b>              | <b>2,059,900</b>                           | <b>2,356,700</b>              | <b>2,383,200</b>                         |
| <b>CAPITAL OUTLAY</b>                     | <b>1,256,295</b>              | <b>1,029,525</b>              | <b>1,152,082</b>                           | <b>1,558,200</b>              | <b>2,000,000</b>                         |
| <b>TOTAL</b>                              | <b>36,794,423</b>             | <b>37,665,469</b>             | <b>37,593,841</b>                          | <b>40,355,899</b>             | <b>43,412,685</b>                        |
| <b>ENDING FUND BALANCE</b>                | <b>24,074,048</b>             | <b>28,903,031</b>             | <b>29,548,041</b>                          | <b>33,828,656</b>             | <b>36,267,496</b>                        |



**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX FUND-POLICE**  
**POLICE DEPARTMENT**  
**Police Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 3443001-510040                  | REGULAR                   | 15,937,380                    | 16,583,560                    | 16,486,327                                 | 17,268,508                    | 18,045,591                               |
| 3443001-510050                  | VARIABLE PAY              | -                             | 2,500                         | 2,186                                      | 2,500                         | 2,500                                    |
| 3443001-510080                  | PART TIME & TEMPORARY     | 53,620                        | 29,000                        | 93,800                                     | 121,281                       | 90,000                                   |
| 3443001-510100                  | COMPENSATORY TIME (OT)    | 186,411                       | 200,000                       | 174,657                                    | 200,000                       | 200,000                                  |
| 3443001-510110                  | OVERTIME                  | 1,179,905                     | 1,117,380                     | 1,117,300                                  | 1,217,400                     | 1,237,800                                |
| 3443001-510190                  | INJURY PAY                | 19,392                        | -                             | 14,000                                     | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>17,376,708</b>             | <b>17,932,440</b>             | <b>17,888,271</b>                          | <b>18,809,689</b>             | <b>19,575,891</b>                        |
| 3443001-520100                  | LONGEVITY                 | 816,978                       | 625,275                       | 608,025                                    | 633,500                       | 681,200                                  |
| 3443001-520120                  | EDUCATION/PERFORMANCE     | 157,300                       | 155,000                       | 155,500                                    | 149,400                       | 155,500                                  |
| 3443001-520210                  | SOCIAL SECURITY           | 1,362,856                     | 1,419,665                     | 1,426,862                                  | 1,350,514                     | 1,561,563                                |
| 3443001-520220                  | RETIREMENT                | 76,500                        | 78,168                        | 81,709                                     | 80,334                        | 83,974                                   |
| 3443001-520230                  | PENSION (POLICE)          | 4,287,330                     | 2,331,217                     | 2,504,358                                  | 2,221,654                     | 2,740,625                                |
| 3443001-520260                  | INSURANCE                 | 2,645,982                     | 2,932,188                     | 2,909,090                                  | 3,122,332                     | 3,278,449                                |
| 3443001-520270                  | UNIFORM MAINTENANCE       | 480                           | 240                           | 680                                        | 480                           | 680                                      |
| 3443001-520280                  | UNIFORM ALLOWANCE         | 262,800                       | 261,000                       | 277,200                                    | 280,000                       | 308,000                                  |
| 3443001-520410                  | CELL PHONE ALLOWANCE      | 961                           | 960                           | 780                                        | 960                           | 1,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>9,611,186</b>              | <b>7,803,713</b>              | <b>7,964,205</b>                           | <b>7,839,175</b>              | <b>8,810,990</b>                         |
| <b>PERSONNEL SERVICES</b>       |                           | <b>26,987,895</b>             | <b>25,736,153</b>             | <b>25,852,476</b>                          | <b>26,648,864</b>             | <b>28,386,881</b>                        |
| 3443001-530110                  | REG. FEES & CERTIFICATION | 76,921                        | 111,500                       | 111,500                                    | 121,100                       | 121,100                                  |
| 3443001-530850                  | MEMBERSHIP DUES           | 4,742                         | 8,300                         | 8,200                                      | 8,200                         | 8,200                                    |
| 3443001-530870                  | PROFESSIONAL SERVICES     | 254,718                       | 157,700                       | 163,900                                    | 156,500                       | 162,900                                  |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>336,381</b>                | <b>277,500</b>                | <b>283,600</b>                             | <b>285,800</b>                | <b>292,200</b>                           |
| 3443001-540070                  | BUILDING MAINTENANCE      | 192,649                       | 211,700                       | 219,700                                    | 262,100                       | 266,200                                  |
| 3443001-540200                  | VEHICLE REPAIR            | 160,485                       | 85,000                        | 126,000                                    | 145,000                       | 146,000                                  |
| 3443001-540280                  | MISC CONTRACT SERVICES    | 9,657                         | 7,000                         | 7,000                                      | 8,200                         | 8,200                                    |
| 3443001-540290                  | OTHER EQUIPMENT REPAIR    | 5,849                         | 18,000                        | 7,400                                      | 16,100                        | 16,600                                   |
| 3443001-540330                  | OTHER RENTAL              | 6,996                         | 13,900                        | 12,300                                     | 14,300                        | 14,400                                   |
| 3443001-540500                  | RADIO MAINT               | 989                           | 6,000                         | 2,000                                      | 6,000                         | 6,500                                    |
| 3443001-540550                  | MAINTENANCE SERVICES      | 241,413                       | 602,900                       | 707,000                                    | 809,900                       | 1,043,500                                |
| <b>PROPERTY SERVICES</b>        |                           | <b>618,038</b>                | <b>944,500</b>                | <b>1,081,400</b>                           | <b>1,261,600</b>              | <b>1,501,400</b>                         |
| 3443001-550030                  | TRAVEL & EXPENSES         | 106,051                       | 104,800                       | 104,800                                    | 120,600                       | 132,600                                  |
| 3443001-550100                  | SERVICE CONTRACT          | 32,000                        | 36,600                        | 35,600                                     | 36,600                        | 36,600                                   |
| 3443001-550220                  | TELEPHONE                 | 179,028                       | 205,000                       | 200,000                                    | 227,000                       | 249,700                                  |
| 3443001-550240                  | UTILITIES (ONG)           | 33,613                        | 42,500                        | 42,000                                     | 46,800                        | 51,500                                   |
| 3443001-550250                  | UTILITIES (PSO)           | 221,964                       | 243,000                       | 243,000                                    | 303,600                       | 334,000                                  |
| 3443001-550280                  | CONTRACT SERVICES         | 9,164                         | 24,700                        | 17,300                                     | 25,000                        | 25,000                                   |
| 3443001-550360                  | PRINTING SERVICES         | 1,056                         | 6,500                         | 5,000                                      | 7,500                         | 8,500                                    |
| 3443001-550390                  | POSTAGE                   | 404                           | 700                           | 900                                        | 1,500                         | 1,600                                    |
| 3443001-550540                  | OUTSIDE DATA SERVICES     | 137,748                       | 172,400                       | 172,400                                    | 182,000                       | 209,500                                  |
| 3443001-550890                  | EMPLOYEE/CITIZEN ACTIVITY | 12,252                        | 13,800                        | 13,800                                     | 14,600                        | 14,900                                   |
| <b>OTHER SERVICES</b>           |                           | <b>733,279</b>                | <b>850,000</b>                | <b>834,800</b>                             | <b>965,200</b>                | <b>1,063,900</b>                         |
| 3443001-560030                  | OFFICE SUPPLIES           | 9,570                         | 14,000                        | 14,000                                     | 14,500                        | 14,500                                   |
| 3443001-560100                  | UNIFORMS                  | 55,665                        | 140,000                       | 139,600                                    | 95,700                        | 100,900                                  |
| 3443001-560110                  | PROTECTIVE CLOTHING       | 62,757                        | 78,000                        | 78,100                                     | 133,700                       | 116,700                                  |
| 3443001-560180                  | BLDG MATERIAL & SUPPLIES  | 14,260                        | 21,000                        | 33,200                                     | 36,000                        | 26,000                                   |
| 3443001-560190                  | TIRES & TUBES             | 45,064                        | 50,000                        | 50,000                                     | 55,000                        | 60,000                                   |
| 3443001-560200                  | VEHICLE REPAIR PARTS      | 117,491                       | 136,000                       | 102,400                                    | 146,000                       | 152,000                                  |
| 3443001-560210                  | FUEL & LUBRICANTS         | 444,097                       | 523,400                       | 490,000                                    | 575,800                       | 633,400                                  |
| 3443001-560230                  | MATERIAL & SUPPLIES       | 47,369                        | 72,700                        | 69,500                                     | 76,900                        | 82,800                                   |
| 3443001-560240                  | OTHER EQUIPMENT           | 170,711                       | 620,300                       | 478,600                                    | 541,000                       | 540,700                                  |
| 3443001-560280                  | BOOKS, MAGS, & SUBSCRIPT. | 457                           | 4,200                         | 2,700                                      | 4,700                         | 4,700                                    |
| 3443001-560300                  | JANITORIAL SUPPLIES       | 431                           | 3,600                         | 1,200                                      | 3,600                         | 3,600                                    |
| 3443001-560320                  | FIRING RANGE SUPPLIES     | 185,108                       | 319,100                       | 296,100                                    | 281,500                       | 274,900                                  |
| 3443001-560470                  | CANINE UNIT EXPENSE       | 7,804                         | 6,500                         | 6,500                                      | 7,800                         | 7,800                                    |
| 3443001-560480                  | MOUNTPATROL EXPENSE       | 39,656                        | 10,700                        | 10,700                                     | 7,800                         | 10,700                                   |
| 3113001-560500                  | RADIO MAINTENANCE         | 3,315                         | 4,500                         | 4,800                                      | 6,500                         | 7,500                                    |
| 3443001-560550                  | CRIME LAB SUPPLIES        | 12,686                        | 15,100                        | 16,100                                     | 15,100                        | 15,100                                   |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b>1,216,440</b>              | <b>2,019,100</b>              | <b>1,793,500</b>                           | <b>2,001,600</b>              | <b>2,051,300</b>                         |
| <b>POLICE</b>                   |                           | <b>29,892,032</b>             | <b>29,827,254</b>             | <b>29,845,776</b>                          | <b>31,163,064</b>             | <b>33,295,681</b>                        |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX FUND-POLICE**  
**POLICE DEPARTMENT**  
**Communication Division**

| ACCOUNT NUMBER                  | DESCRIPTION                | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|----------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                            |                               |                               |                                            |                               |                                          |
| 3443006-510040                  | REGULAR                    | 1,616,555                     | 1,864,088                     | 1,761,727                                  | 2,084,085                     | 2,178,495                                |
| 3443006-510050                  | VARIABLE PAY               | -                             | -                             | 1,313                                      | 1,500                         | 1,500                                    |
| 3443006-510100                  | COMPENSATORY TIME          | -                             | -                             | 1,500                                      | 2,000                         | 2,000                                    |
| 3443006-510110                  | OVERTIME                   | 241,768                       | 200,000                       | 237,658                                    | 250,000                       | 250,000                                  |
| 3443006-510190                  | INJURY PAY                 | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                            | <b>1,858,323</b>              | <b>2,064,088</b>              | <b>2,002,198</b>                           | <b>2,337,585</b>              | <b>2,431,995</b>                         |
| 3443006-520100                  | LONGEVITY                  | 42,650                        | 42,500                        | 30,625                                     | 32,250                        | 35,675                                   |
| 3443006-520120                  | EDUCATION/PERFORMANCE      | 3,838                         | 3,900                         | 6,500                                      | 6,600                         | 6,500                                    |
| 3443006-520210                  | SOCIAL SECURITY            | 137,724                       | 161,154                       | 153,168                                    | 156,431                       | 186,048                                  |
| 3443006-520220                  | RETIREMENT                 | 155,853                       | 157,813                       | 169,325                                    | 178,950                       | 187,002                                  |
| 3443006-520230                  | PENSION (POLICE)           | 37,374                        | 39,047                        | 41,154                                     | 42,489                        | 44,413                                   |
| 3443006-520260                  | INSURANCE                  | 360,722                       | 504,784                       | 368,638                                    | 442,381                       | 663,571                                  |
| 3443006-520280                  | UNIFORM ALLOWANCE          | 1,800                         | 2,500                         | 3,600                                      | 3,600                         | 3,600                                    |
| 3443006-520410                  | CELL PHONE ALLOWANCE       | 960                           | -                             | 960                                        | 960                           | 1,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                            | <b>740,920</b>                | <b>911,698</b>                | <b>773,971</b>                             | <b>863,660</b>                | <b>1,127,810</b>                         |
| <b>PERSONNEL SERVICES</b>       |                            | <b>2,599,242</b>              | <b>2,975,786</b>              | <b>2,776,168</b>                           | <b>3,201,246</b>              | <b>3,559,804</b>                         |
| 3443006-530110                  | REG. FEES & CERTIFICATION  | 18,533                        | 44,000                        | 32,600                                     | 35,000                        | 42,700                                   |
| 3443006-530850                  | MEMBERSHIP DUES            | 1,403                         | 3,500                         | 3,500                                      | 4,200                         | 4,600                                    |
| 3443006-530870                  | PROFESSIONAL SERVICES      | 7,301                         | 17,800                        | 18,400                                     | 18,600                        | 19,500                                   |
| <b>PROF &amp; TECH SERVICES</b> |                            | <b>27,237</b>                 | <b>65,300</b>                 | <b>54,500</b>                              | <b>57,800</b>                 | <b>66,800</b>                            |
| 3443006-540330                  | OTHER RENTAL               | 968                           | 1,700                         | 1,700                                      | 1,800                         | 1,900                                    |
| 3443006-540500                  | RADIO MAINTENANCE-OUTSIDE  | -                             | 3,400                         | 2,500                                      | 3,600                         | 3,700                                    |
| 3443006-540550                  | MAINTENANCE SERVICES       | 125,735                       | 384,000                       | 395,100                                    | 452,200                       | 454,000                                  |
| <b>PROPERTY SERVICES</b>        |                            | <b>126,703</b>                | <b>389,100</b>                | <b>399,300</b>                             | <b>457,600</b>                | <b>459,600</b>                           |
| 3443006-550030                  | TRAVEL & EXPENSES          | 21,765                        | 30,600                        | 30,000                                     | 34,100                        | 35,800                                   |
| 3443006-550220                  | TELEPHONE                  | 193,997                       | 226,000                       | 226,000                                    | 363,000                       | 388,000                                  |
| 3443006-550280                  | CONTRACT SERVICES          | -                             | -                             | -                                          | 400                           | 400                                      |
| 3443006-550540                  | OUTSIDE DATA SERVICES      | 64,047                        | 33,200                        | 33,200                                     | 35,200                        | 37,000                                   |
| 3443006-550890                  | EMPLOYEE/CITIZENS ACTIVITY | 1,273                         | 2,600                         | 2,600                                      | 2,600                         | 2,900                                    |
| <b>OTHER SERVICES</b>           |                            | <b>281,082</b>                | <b>292,400</b>                | <b>291,800</b>                             | <b>435,300</b>                | <b>464,100</b>                           |
| 3443006-560030                  | OFFICE SUPPLIES            | 401                           | 3,400                         | 3,400                                      | 3,400                         | 3,600                                    |
| 3443006-560100                  | UNIFORMS                   | 1,102                         | 3,800                         | 3,800                                      | 4,300                         | 4,500                                    |
| 3443006-560230                  | MATERIAL & SUPPLIES        | 177                           | 5,700                         | 5,700                                      | 6,000                         | 6,300                                    |
| 3443006-560240                  | OTHER EQUIPMENT            | 580                           | 18,400                        | 18,400                                     | 29,700                        | 18,900                                   |
| 3443006-560280                  | BOOKS, MAGS, & SUBSCRIPT.  | 1,017                         | 3,100                         | 3,100                                      | 3,300                         | 3,400                                    |
| 3443006-560500                  | RADIO MAINTENANCE          | -                             | 8,700                         | 4,000                                      | 8,700                         | 9,600                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                            | <b>3,276</b>                  | <b>43,100</b>                 | <b>38,400</b>                              | <b>55,400</b>                 | <b>46,300</b>                            |
| <b>COMMUNICATIONS</b>           |                            | <b>3,037,541</b>              | <b>3,765,686</b>              | <b>3,560,168</b>                           | <b>4,207,346</b>              | <b>4,596,604</b>                         |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX FUND-POLICE**  
**POLICE DEPARTMENT**  
**Emergency Management Services**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR    | FISCAL YEAR    | FISCAL YEAR                 | FISCAL YEAR    |
|---------------------------------|---------------------------|----------------|----------------|-----------------------------|----------------|
|                                 |                           | 2024<br>ACTUAL | 2025<br>BUDGET | 2025<br>ESTIMATED<br>ACTUAL | 2026<br>BUDGET |
| 3443003-510040                  | REGULAR                   | -              | -              | -                           | 120,295        |
| 3443003-510050                  | VARIABLE PAY              | -              | -              | -                           | -              |
| 3443003-510080                  | PART TIME & TEMPORARY     | -              | -              | -                           | -              |
| 3443003-510100                  | COMPENSATORY TIME (OT)    | -              | -              | -                           | -              |
| 3443003-510110                  | OVERTIME                  | -              | -              | -                           | -              |
| 3443003-510190                  | INJURY PAY                | -              | -              | -                           | -              |
| <b>SALARIES AND WAGES</b>       |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>120,295</b> |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>125,468</b> |
| 3443003-520100                  | LONGEVITY                 | -              | -              | -                           | 1,000          |
| 3443003-520120                  | EDUCATION/PERFORMANCE     | -              | -              | -                           | 1,100          |
| 3443003-520210                  | SOCIAL SECURITY           | -              | -              | -                           | 9,203          |
| 3443003-520220                  | RETIREMENT                | -              | -              | -                           | 12,030         |
| 3443003-520230                  | PENSION (POLICE)          | -              | -              | -                           | 12,547         |
| 3443003-520260                  | INSURANCE                 | -              | -              | -                           | 21,137         |
| 3443003-520270                  | UNIFORM MAINTENANCE       | -              | -              | -                           | 22,194         |
| 3443003-520280                  | UNIFORM ALLOWANCE         | -              | -              | -                           | -              |
| 3443003-520410                  | CELL PHONE ALLOWANCE      | -              | -              | -                           | -              |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>43,369</b>  |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>45,439</b>  |
| <b>PERSONNEL SERVICES</b>       |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>163,664</b> |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>170,907</b> |
| 3443003-530110                  | REG. FEES & CERTIFICATION | -              | -              | -                           | 2,800          |
| 3443003-530850                  | MEMBERSHIP DUES           | -              | -              | -                           | 600            |
| 3443003-530870                  | PROFESSIONAL SERVICES     | -              | -              | -                           | -              |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>3,400</b>   |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>3,600</b>   |
| 3443003-540070                  | BUILDING MAINTENANCE      | -              | -              | -                           | -              |
| 3443003-540200                  | VEHICLE REPAIR            | -              | -              | -                           | 1,200          |
| 3443003-540280                  | MISC CONTRACT SERVICES    | -              | -              | -                           | -              |
| 3443003-540290                  | OTHER EQUIPMENT REPAIR    | -              | -              | -                           | -              |
| 3443003-540330                  | OTHER RENTAL              | -              | -              | -                           | -              |
| 3443003-540500                  | RADIO MAINT               | -              | -              | -                           | 800            |
| 3443003-540550                  | MAINTENANCE SERVICES      | -              | -              | -                           | 2,800          |
| <b>PROPERTY SERVICES</b>        |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>4,800</b>   |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>4,800</b>   |
| 3443003-550030                  | TRAVEL & EXPENSES         | -              | -              | -                           | 9,600          |
| 3443003-550100                  | SERVICE CONTRACT          | -              | -              | -                           | -              |
| 3443003-550220                  | TELEPHONE                 | -              | -              | -                           | 500            |
| 3443003-550360                  | PRINTING SERVICES         | -              | -              | -                           | 200            |
| 3443003-550390                  | POSTAGE                   | -              | -              | -                           | -              |
| 3443003-550540                  | OUTSIDE DATA SERVICES     | -              | -              | -                           | 2,500          |
| 3443003-550890                  | EMPLOYEE/CITIZEN ACTIVITY | -              | -              | -                           | -              |
| <b>OTHER SERVICES</b>           |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>12,800</b>  |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>12,300</b>  |
| 3443003-560030                  | OFFICE SUPPLIES           | -              | -              | -                           | 300            |
| 3443003-560100                  | UNIFORMS                  | -              | -              | -                           | 150            |
| 3443003-560110                  | PROTECTIVE CLOTHING       | -              | -              | -                           | -              |
| 3443003-560180                  | BLDG MATERIAL & SUPPLIES  | -              | -              | -                           | -              |
| 3443003-560190                  | TIRES & TUBES             | -              | -              | -                           | 3,500          |
| 3443003-560200                  | VEHICLE REPAIR PARTS      | -              | -              | -                           | 250            |
| 3443003-560210                  | FUEL & LUBRICANTS         | -              | -              | -                           | 4,500          |
| 3443003-560230                  | MATERIAL & SUPPLIES       | -              | -              | -                           | 3,100          |
| 3443003-560240                  | OTHER EQUIPMENT           | -              | -              | -                           | -              |
| 3443003-560280                  | BOOKS, MAGS, & SUBSCRIPT. | -              | -              | -                           | -              |
| 3443003-560300                  | JANITORIAL SUPPLIES       | -              | -              | -                           | -              |
| 3443003-560500                  | RADIO MAINTENANCE         | -              | -              | -                           | 8,000          |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>8,000</b>   |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>19,800</b>  |
| <b>POLICE</b>                   |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>204,464</b> |
|                                 |                           | <b>_____</b>   | <b>_____</b>   | <b>_____</b>                | <b>209,407</b> |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX FUND-POLICE**  
**POLICE DEPARTMENT**  
**Jail Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 3443008-510040                  | REGULAR                   | 856,858                       | 876,169                       | 897,972                                    | 925,845                       | 967,785                                  |
| 3443008-510050                  | VARIABLE PAY PROGRAM      | -                             | -                             | 2,530                                      | 2,600                         | 2,600                                    |
| 3443008-510110                  | OVERTIME                  | 41,332                        | 55,000                        | 40,469                                     | 60,000                        | 65,000                                   |
| SALARIES AND WAGES              |                           | <u>898,190</u>                | <u>931,169</u>                | <u>940,971</u>                             | <u>988,445</u>                | <u>1,035,385</u>                         |
| 3443008-520100                  | LONGEVITY                 | 6,300                         | 6,500                         | 7,400                                      | 7,100                         | 9,500                                    |
| 3443008-520120                  | EDUCATION/PERFORMANCE     | 7,450                         | 5,800                         | 5,200                                      | 3,600                         | 5,200                                    |
| 3443008-520210                  | SOCIAL SECURITY           | 68,027                        | 71,732                        | 72,550                                     | 69,885                        | 79,934                                   |
| 3443008-520220                  | RETIREMENT                | 92,272                        | 93,607                        | 94,097                                     | 94,825                        | 103,539                                  |
| 3443008-520260                  | INSURANCE                 | 235,046                       | 257,365                       | 241,222                                    | 224,864                       | 337,296                                  |
| 3443008-520270                  | UNIFORM MAINTENANCE       | 14,325                        | 16,000                        | 14,363                                     | 16,000                        | 16,000                                   |
| EMPLOYEE BENEFITS               |                           | <u>423,420</u>                | <u>451,003</u>                | <u>434,832</u>                             | <u>416,274</u>                | <u>551,469</u>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b><u>1,321,610</u></b>       | <b><u>1,382,173</u></b>       | <b><u>1,375,803</u></b>                    | <b><u>1,404,718</u></b>       | <b><u>1,586,854</u></b>                  |
| 3443008-530110                  | REG. FEES & CERTIFICATION | 2,887                         | 9,700                         | 10,000                                     | 13,200                        | 10,800                                   |
| 3443008-530840                  | MEDICAL VACCINATION       | -                             | 300                           | 300                                        | 300                           | 300                                      |
| 3443008-530850                  | MEMBERSHIP DUES           | 350                           | 300                           | 300                                        | 300                           | 300                                      |
| 3443008-530870                  | PROFESSIONAL SERVICES     | 18,202                        | 24,000                        | 22,000                                     | 24,500                        | 27,100                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b><u>21,439</u></b>          | <b><u>34,300</u></b>          | <b><u>32,600</u></b>                       | <b><u>38,300</u></b>          | <b><u>38,500</u></b>                     |
| 3443008-540070                  | BUILDING MAINTENANCE      | 45,224                        | 50,500                        | 50,500                                     | 53,000                        | 55,900                                   |
| 3443008-540330                  | OTHER RENTAL              | 1,303                         | 1,800                         | 1,800                                      | 1,800                         | 2,000                                    |
| 3443008-540550                  | MAINTENANCE SERVICES      | 380                           | 1,400                         | 1,400                                      | 1,600                         | 1,600                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b><u>46,906</u></b>          | <b><u>53,700</u></b>          | <b><u>53,700</u></b>                       | <b><u>56,400</u></b>          | <b><u>59,500</u></b>                     |
| 3443008-550030                  | TRAVEL & EXPENSES         | 8,020                         | 10,000                        | 8,000                                      | 12,000                        | 13,000                                   |
| 3443008-550280                  | CONTRACT SERVICES         | -                             | -                             | -                                          | 1,500                         | 1,500                                    |
| <b>OTHER SERVICES</b>           |                           | <b><u>8,020</u></b>           | <b><u>10,000</u></b>          | <b><u>8,000</u></b>                        | <b><u>13,500</u></b>          | <b><u>14,500</u></b>                     |
| 3443008-560030                  | OFFICE SUPPLIES           | 1,710                         | 3,500                         | 3,500                                      | 3,800                         | 3,900                                    |
| 3443008-560100                  | UNIFORMS                  | 1,633                         | 8,000                         | 5,000                                      | 8,000                         | 8,400                                    |
| 3443008-560110                  | PROTECTIVE CLOTHING       | 2,864                         | 5,000                         | 4,000                                      | 5,500                         | 6,000                                    |
| 3443008-560180                  | BLDG MATERIAL & SUPPLIES  | 1,678                         | 5,000                         | 5,000                                      | 5,500                         | 6,000                                    |
| 3443008-560230                  | MATERIAL & SUPPLIES       | 41,638                        | 88,400                        | 73,400                                     | 92,400                        | 95,400                                   |
| 3443008-560240                  | OTHER EQUIPMENT           | 12,588                        | 18,900                        | 18,100                                     | 22,500                        | 24,100                                   |
| 3443008-560300                  | JANITORIAL SUPPLIES       | 845                           | 5,500                         | 5,500                                      | 5,500                         | 5,800                                    |
| <b>MATERIALS &amp; SUPPLIES</b> |                           | <b><u>62,956</u></b>          | <b><u>134,300</u></b>         | <b><u>114,500</u></b>                      | <b><u>143,200</u></b>         | <b><u>149,600</u></b>                    |
| <b>JAIL OPERATIONS</b>          |                           | <b><u>1,460,931</u></b>       | <b><u>1,614,473</u></b>       | <b><u>1,584,603</u></b>                    | <b><u>1,656,118</u></b>       | <b><u>1,848,954</u></b>                  |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX FUND-POLICE**  
**POLICE DEPARTMENT**  
**Animal Control Division**

| ACCOUNT NUMBER                  | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|---------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                 |                           |                               |                               |                                            |                               |                                          |
| 3443009-510040                  | REGULAR                   | 352,354                       | 413,416                       | 417,885                                    | 467,232                       | 487,323                                  |
| 3443009-510050                  | VARIABLE PAY PROGRAM      | -                             | 1,000                         | 580                                        | 1,000                         | 1,000                                    |
| 3443009-510110                  | OVERTIME                  | 28,660                        | 22,500                        | 27,946                                     | 28,000                        | 28,000                                   |
| 3443009-510190                  | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>       |                           | <b>381,013</b>                | <b>436,916</b>                | <b>446,412</b>                             | <b>496,232</b>                | <b>516,323</b>                           |
| 3443009-520100                  | LONGEVITY                 | 5,200                         | 5,800                         | 5,000                                      | 5,400                         | 6,800                                    |
| 3443009-520120                  | EDUCATION PERFORMANCE     | 1,800                         | 1,900                         | 1,950                                      | 1,800                         | 1,950                                    |
| 3443009-520210                  | SOCIAL SECURITY           | 27,955                        | 33,868                        | 34,533                                     | 33,955                        | 40,019                                   |
| 3443009-520220                  | RETIREMENT                | 39,254                        | 43,692                        | 44,641                                     | 47,984                        | 51,632                                   |
| 3443009-520260                  | INSURANCE                 | 123,231                       | 145,777                       | 154,949                                    | 174,805                       | 192,286                                  |
| 3443009-520270                  | UNIFORM MAINTENANCE       | 5,438                         | 7,500                         | 6,825                                      | 7,000                         | 7,000                                    |
| <b>EMPLOYEE BENEFITS</b>        |                           | <b>202,878</b>                | <b>238,536</b>                | <b>247,898</b>                             | <b>-</b>                      | <b>270,944</b>                           |
| <b>PERSONNEL SERVICES</b>       |                           | <b>583,892</b>                | <b>675,452</b>                | <b>694,309</b>                             | <b>767,176</b>                | <b>816,010</b>                           |
| 3443009-530110                  | REG. FEES & CERTIFICATION | 1,457                         | 2,400                         | 2,400                                      | 2,400                         | 2,400                                    |
| 3443009-530840                  | MEDICAL VACCINATIONS      | -                             | 2,300                         | 2,300                                      | 2,300                         | 2,300                                    |
| 3443009-530850                  | MEMBERSHIP DUES           | 195                           | 200                           | 200                                        | 300                           | 300                                      |
| 3443009-530870                  | PROFESSIONAL SERVICES     | 42,130                        | 75,000                        | 74,500                                     | 80,000                        | 85,000                                   |
| <b>PROF &amp; TECH SERVICES</b> |                           | <b>43,782</b>                 | <b>79,900</b>                 | <b>79,400</b>                              | <b>85,000</b>                 | <b>90,000</b>                            |
| 3443009-540070                  | BUILDING MAINTENANCE      | 52,782                        | 41,000                        | 42,100                                     | 54,000                        | 57,500                                   |
| 3443009-540200                  | VEHICLE REPAIR            | 229                           | 5,000                         | 4,000                                      | 5,000                         | 5,000                                    |
| 3443009-540290                  | OTHER EQUIPMENT REPAIR    | 714                           | 3,000                         | 13,000                                     | 10,000                        | 10,000                                   |
| 3443009-540330                  | OTHER RENTAL              | 345                           | 2,300                         | 2,300                                      | 2,400                         | 2,400                                    |
| 3443009-540550                  | MAINTENANCE SERVICES      | 1,209                         | 1,500                         | 1,500                                      | 1,700                         | 1,900                                    |
| <b>PROPERTY SERVICES</b>        |                           | <b>55,279</b>                 | <b>52,800</b>                 | <b>62,900</b>                              | <b>73,100</b>                 | <b>76,800</b>                            |
| 3443009-550030                  | TRAVEL & EXPENSES         | 60                            | 3,000                         | 2,600                                      | 3,000                         | 3,000                                    |
| 3443009-550220                  | TELEPHONE                 | 1,261                         | 1,600                         | 1,600                                      | 1,800                         | 1,800                                    |
| 3443009-550240                  | UTILITIES (ONG)           | 10,995                        | 12,000                        | 12,000                                     | 13,200                        | 13,200                                   |
| 3443009-550250                  | UTILITIES (PSO)           | 22,273                        | 30,500                        | 30,500                                     | 33,600                        | 35,000                                   |
| 3443009-550370                  | TEMP SERVICES             | -                             | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 3443009-550540                  | OUTSIDE DATA SERVICES     | 1,582                         | 2,900                         | 2,600                                      | 3,200                         | 3,200                                    |
| 3443009-550550                  | CREDIT CARD CHARGES       | 731                           | 1,000                         | 1,000                                      | 1,000                         | 1,000                                    |
| <b>OTHER SERVICES</b>           |                           | <b>36,901</b>                 | <b>54,000</b>                 | <b>53,300</b>                              | <b>58,800</b>                 | <b>60,200</b>                            |
| 3443009-560030                  | OFFICE SUPPLIES           | 635                           | 1,200                         | 1,200                                      | 1,200                         | 1,200                                    |
| 3443009-560100                  | UNIFORMS                  | 2,102                         | 2,500                         | 2,500                                      | 2,500                         | 2,500                                    |
| 3443009-560110                  | PROTECTIVE CLOTHING       | 240                           | 3,000                         | 3,000                                      | 3,000                         | 3,000                                    |
| 3443009-560180                  | BLDG MATERIAL & SUPPLIES  | 2,663                         | 3,500                         | 3,500                                      | 3,700                         | 3,700                                    |
| 3443009-560190                  | TIRES & TUBES             | 1,907                         | 3,000                         | 3,000                                      | 3,300                         | 3,500                                    |
| 3443009-560200                  | VEHICLE REPAIR PARTS      | 3,547                         | 4,200                         | 5,000                                      | 10,000                        | 10,000                                   |
| 3443009-560210                  | FUEL & LUBRICANTS         | 8,270                         | 13,000                        | 13,000                                     | 14,300                        | 15,000                                   |
| 3443009-560230                  | MATERIAL & SUPPLIES       | 22,698                        | 61,200                        | 56,200                                     | 65,000                        | 69,300                                   |
| 3443009-560240                  | OTHER EQUIPMENT           | 3,811                         | 53,000                        | 6,100                                      | 6,000                         | 6,600                                    |
| 3443009-560300                  | JANITORIAL SUPPLIES       | 2,291                         | 5,300                         | 5,300                                      | 5,300                         | 5,300                                    |
| <b>MATERIAL &amp; SUPPLIES</b>  |                           | <b>48,164</b>                 | <b>149,900</b>                | <b>98,800</b>                              | <b>114,300</b>                | <b>120,100</b>                           |
| <b>ANIMAL CONTROL</b>           |                           | <b>768,018</b>                | <b>1,012,052</b>              | <b>988,709</b>                             | <b>1,098,376</b>              | <b>1,163,110</b>                         |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX FUND-POLICE**  
**POLICE DEPARTMENT**  
**Records Division**

| ACCOUNT NUMBER                      | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 3443010-510040                      | REGULAR                   | 233,510                       | 243,923                       | 279,946                                    | 279,066                       | 291,066                                  |
| 3443010-510050                      | VARIABLE PAY PROGRAM      | -                             | -                             | 800                                        | 1,000                         | 1,000                                    |
| 3443010-510110                      | OVERTIME                  | 20,034                        | 26,000                        | 20,000                                     | 29,000                        | 32,000                                   |
| SALARIES AND WAGES                  |                           | <u>253,544</u>                | <u>269,923</u>                | <u>300,746</u>                             | <u>309,066</u>                | <u>324,066</u>                           |
| 3443010-520100                      | LONGEVITY                 | 3,600                         | 3,700                         | 3,700                                      | 4,300                         | 3,900                                    |
| 3443010-520120                      | EDUCATION/PERFORMANCE     | 1,200                         | 1,500                         | 1,300                                      | 1,200                         | 1,300                                    |
| 3443010-520210                      | SOCIAL SECURITY           | 18,848                        | 20,932                        | 23,290                                     | 2,042                         | 25,089                                   |
| 3443010-520220                      | RETIREMENT                | 25,824                        | 27,362                        | 30,075                                     | 28,456                        | 32,407                                   |
| 3443010-520260                      | INSURANCE                 | 59,536                        | 59,563                        | 71,192                                     | 80,166                        | 84,174                                   |
| EMPLOYEE BENEFITS                   |                           | <u>109,009</u>                | <u>113,057</u>                | <u>129,557</u>                             | <u>116,164</u>                | <u>146,870</u>                           |
| <b>PERSONNEL SERVICES</b>           |                           | <b><u>362,552</u></b>         | <b><u>382,980</u></b>         | <b><u>430,303</u></b>                      | <b><u>425,231</u></b>         | <b><u>470,936</u></b>                    |
| 3443010-530110                      | REG. FEES & CERTIFICATION | 2,189                         | 2,800                         | 2,800                                      | 3,200                         | 3,500                                    |
| <b>PROF &amp; TECH SERVICES</b>     |                           | <b><u>2,189</u></b>           | <b><u>2,800</u></b>           | <b><u>2,800</u></b>                        | <b><u>3,200</u></b>           | <b><u>3,500</u></b>                      |
| 3443010-540280                      | MISC CONTRACT SERVICES    | 135                           | 800                           | 800                                        | 1,000                         | 1,000                                    |
| 3443010-540330                      | OTHER RENTAL              | 1,896                         | 2,500                         | 2,400                                      | 2,800                         | 3,100                                    |
| 3443010-540550                      | MAINT SERVICES            | -                             | 1,800                         | 1,800                                      | 2,000                         | 2,200                                    |
| <b>PROPERTY SERVICES</b>            |                           | <b><u>2,031</u></b>           | <b><u>5,100</u></b>           | <b><u>5,000</u></b>                        | <b><u>5,800</u></b>           | <b><u>6,300</u></b>                      |
| 3443010-550030                      | TRAVEL & EXPENSES         | 5,558                         | 10,700                        | 9,700                                      | 11,700                        | 11,700                                   |
| <b>OTHER SERVICES &amp; CHARGES</b> |                           | <b><u>5,558</u></b>           | <b><u>10,700</u></b>          | <b><u>-</u></b>                            | <b><u>9,700</u></b>           | <b><u>-</u></b>                          |
| <b>3443010-560030</b>               | <b>OFFICE SUPPLIES</b>    | <b>1,057</b>                  | <b>4,600</b>                  | <b>4,600</b>                               | <b>4,600</b>                  | <b>4,600</b>                             |
| 3443010-560230                      | MATERIAL & SUPPLIES       | 68                            | 3,300                         | 3,300                                      | 3,300                         | 3,300                                    |
| 3443010-560240                      | OTHER EQUIPMENT           | 6,150                         | 7,000                         | 6,800                                      | 14,500                        | 8,000                                    |
| <b>MATERIALS &amp; SUPPLIES</b>     |                           | <b><u>7,276</u></b>           | <b><u>14,900</u></b>          | <b><u>14,700</u></b>                       | <b><u>22,400</u></b>          | <b><u>15,900</u></b>                     |
| <b>RECORDS</b>                      |                           | <b><u>379,606</u></b>         | <b><u>416,480</u></b>         | <b><u>462,503</u></b>                      | <b><u>468,331</u></b>         | <b><u>508,336</u></b>                    |
| <b>POLICE</b>                       |                           | <b><u>35,538,128</u></b>      | <b><u>36,635,944</u></b>      | <b><u>36,441,760</u></b>                   | <b><u>38,797,699</u></b>      | <b><u>41,412,685</u></b>                 |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**CAPITAL OUTLAY**  
**POLICE SALES TAX FUND**  
**FUND 344**

|                                                   | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|---------------------------------------------------|-------------------|---------------------|---------------------|
| <b>FY2025 CARRYOVERS:</b>                         |                   |                     |                     |
| 3443001-570170-MISC CAPITAL OUTLAY                |                   |                     |                     |
| ALPRS-AUTO LICENSE PLATE READERS                  | 2530070           | 204,000             |                     |
| 14 COMBO CAMERAS FOR 17 INTERSECTIONS             | 2530080           | 76,000              |                     |
| <b>TOTAL CARRYOVERS</b>                           |                   | <b>280,000</b>      |                     |
| <b>FY26 &amp; 27 PROJECTS:</b>                    |                   |                     |                     |
| 3443001-570150 CONSTRUCTION                       |                   |                     |                     |
| TRAINING CENTER ROOF REPLACEMENT (EPDM PORTION)   |                   | 90,000              |                     |
| <b>TOTAL CONSTRUCTION</b>                         |                   | <b>90,000</b>       |                     |
| 3443001-570170 MISC CAPITAL OUTLAY                |                   |                     |                     |
| DIGITAL EVIDENCE STORAGE                          | 232,000           |                     |                     |
| 4 WAY PTZ CAMERAS 15 UNITS                        | 85,500            |                     |                     |
| PATROL SHIELDS 15 UNITS                           | 37,500            |                     |                     |
| SOT SNIPER & MEDIC ARMOUR                         | 8,000             |                     |                     |
| PATROL DRONE REPLACEMENT                          | 30,000            |                     |                     |
| DOT DRONE REPLACEMENT                             | 20,000            |                     |                     |
| SOT RIFLES SUPPRESSORS                            | 15,000            |                     |                     |
| LIDARS-TRAFFIC ENFORCEMENT DEVICES                | 5,700             |                     |                     |
| SRT HELMETS W/COMM                                | 1,500             |                     |                     |
| FURNITURE REPLACEMENT                             | 75,000            |                     |                     |
| TRAILER CAMERA                                    | 60,000            |                     |                     |
| <b>TOTAL CAPITAL OUTLAY</b>                       |                   | <b>570,200</b>      |                     |
| <b>TOTAL PATROL</b>                               |                   | <b>660,200</b>      |                     |
| 3443003-570170-MISC CAPITAL                       |                   |                     |                     |
| ENCRYPT THE RADIO COMMUNICATION                   |                   | 398,000             |                     |
| <b>TOTAL MISC CAPITAL</b>                         |                   | <b>398,000</b>      |                     |
| 3443003-570180 COMM EQUIPMENT                     |                   |                     |                     |
| RADIO AND EQUIPMENT REPLACEMENT                   | 35,000            |                     |                     |
| FIRSTNET MINICRD-PROVIDES EMEGERNCY COMMUNICATION | 35,000            |                     |                     |
| <b>TOTAL COMMUNICATION EQUIPMENT</b>              |                   | <b>70,000</b>       |                     |
| 3443309-570150-PROPERTY/CONST                     |                   |                     |                     |
| INCENERATOR REBUILD                               | 150,000           |                     |                     |
| <b>TOTAL ANIMAL CONTROL</b>                       |                   | <b>150,000</b>      |                     |
| <b>TOTAL POLICE</b>                               |                   | <b>1,558,200</b>    |                     |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**FIRE SALES TAX FUND**  
**FUND 345**

**DIVISIONS:**

Fire Suppression  
Emergency Medical Services

Training  
Fire Prevention

**Description:**

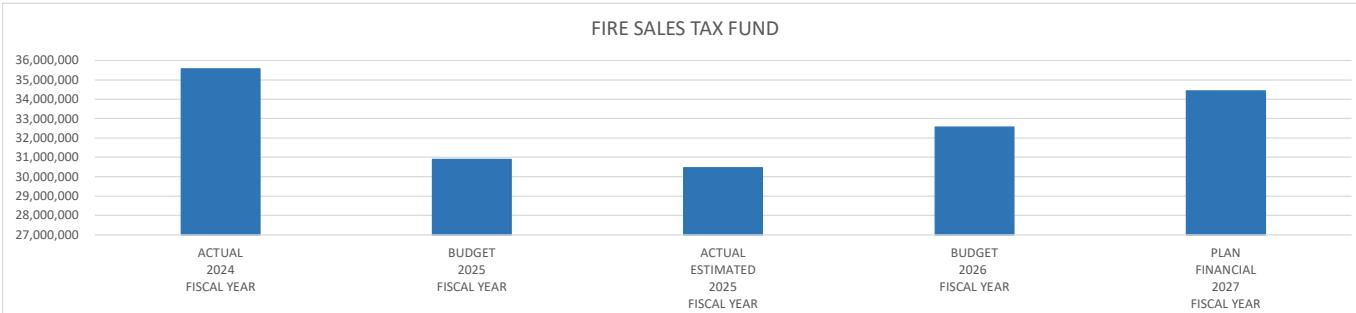
A Special Revenue Fund created for the purpose of funding the staffing of public safety personnel and the acquisition of and replacement of public safety vehicles, equipment, technology and apparatus. The funding will come from one-half of the three tenths of one percent (0.30%) tax effective January 1, 2017 as well as the transfer of 30.7% of General Fund Revenues exclusive of Other Financing Sources. The other half of the tax will be accounted for in the Police Sales Tax Fund (Fund 044).

**PURPOSE:**

To protect the life, health, property and the environment of the community by delivering quality fire safety services through the Fire Suppression, Fire Prevention and Emergency Medical Services. These are met through promoting fire safety education to the community; responding promptly to rescues, fires and medical emergencies; and ensuring that Department actions are safe, professional and in harmony with the needs of the community.

|                           | FY 2024 | FY 2025 | FY 2026 |
|---------------------------|---------|---------|---------|
| Total Sworn Positions     | 173     | 175     | 175     |
| Total Non Sworn Positions | 4       | 5       | 6       |
| Total Part Time           | 1       | 1       | 1       |

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES:</b>                          |                               |                               |                                            |                               |                                          |
| Sales Tax                                 | 3,022,010                     | 3,067,340                     | 3,157,572                                  | 3,204,936                     | 3,253,010                                |
| Intergovernmental                         | 6,511,635                     | -                             | 15,670                                     | 924,552                       | 985,491                                  |
| Misc. Donations                           | 5,450                         | 3,000                         | 12,000                                     | 3,000                         | 3,000                                    |
| Miscellaneous                             | 5,643                         | 5,000                         | 15,000                                     | 5,000                         | 5,000                                    |
| Interest                                  | 158,028                       | 75,000                        | 176,720                                    | 75,000                        | 75,000                                   |
| <b>TOTAL REVENUE</b>                      | <b>9,702,767</b>              | <b>3,150,340</b>              | <b>3,376,962</b>                           | <b>4,212,488</b>              | <b>4,321,501</b>                         |
| <b>OTHER FINANCING SOURCES</b>            |                               |                               |                                            |                               |                                          |
| Transfers In:                             |                               |                               |                                            |                               |                                          |
| Transfer from bond sale                   | 700,000                       | -                             | -                                          | -                             | -                                        |
| General Fund                              | 28,006,499                    | 28,721,181                    | 29,823,097                                 | 30,283,118                    | 31,085,972                               |
| <b>TOTAL OTHER FINANCING SOURCES</b>      | <b>28,706,499</b>             | <b>28,721,181</b>             | <b>29,823,097</b>                          | <b>30,283,118</b>             | <b>31,085,972</b>                        |
| <b>TOTAL REVENUES AND OTHER SOURCES</b>   | <b>38,409,266</b>             | <b>31,871,521</b>             | <b>33,200,059</b>                          | <b>34,495,606</b>             | <b>35,407,472</b>                        |
| <b>BEGINNING FUND BALANCE</b>             | <b>9,629,402</b>              | <b>12,469,015</b>             | <b>12,469,015</b>                          | <b>15,209,226</b>             | <b>17,146,830</b>                        |
| <b>TOTAL SOURCES</b>                      | <b>48,038,668</b>             | <b>44,340,536</b>             | <b>45,669,074</b>                          | <b>49,704,832</b>             | <b>52,554,302</b>                        |
| <b>PERSONNEL SERVICES</b>                 |                               |                               |                                            |                               |                                          |
| SALARIES & WAGES                          | 19,014,270                    | 20,151,357                    | 19,913,129                                 | 21,532,695                    | 22,436,947                               |
| EMPLOYEE BENEFITS                         | 13,600,587                    | 7,373,185                     | 7,545,810                                  | 7,665,856                     | 8,520,894                                |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>32,614,858</b>             | <b>27,524,543</b>             | <b>27,458,938</b>                          | <b>29,198,552</b>             | <b>30,957,841</b>                        |
| <b>OTHER SERVICES &amp; CHARGES</b>       |                               |                               |                                            |                               |                                          |
| PROF & TECH SERVICES                      | 636,018                       | 694,000                       | 466,460                                    | 668,300                       | 682,000                                  |
| PROPERTY SERVICES                         | 720,532                       | 971,200                       | 819,200                                    | 548,600                       | 565,800                                  |
| OTHER SERVICES                            | 315,174                       | 326,200                       | 328,650                                    | 701,250                       | 716,450                                  |
| <b>TOTAL OTHER SERVICES &amp; CHARGES</b> | <b>1,671,724</b>              | <b>1,991,400</b>              | <b>1,614,310</b>                           | <b>1,918,150</b>              | <b>1,964,250</b>                         |
| <b>MATERIALS &amp; SUPPLIES</b>           | <b>1,237,142</b>              | <b>1,376,900</b>              | <b>1,386,600</b>                           | <b>1,441,300</b>              | <b>1,498,500</b>                         |
| <b>CAPITAL OUTLAY</b>                     | <b>45,930</b>                 | <b>-</b>                      | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                                 |
| <b>TOTAL</b>                              | <b>35,569,653</b>             | <b>30,892,843</b>             | <b>30,459,848</b>                          | <b>32,558,002</b>             | <b>34,420,591</b>                        |
| <b>ENDING FUND BALANCE</b>                | <b>12,469,015</b>             | <b>13,447,693</b>             | <b>15,209,226</b>                          | <b>17,146,830</b>             | <b>18,133,711</b>                        |



**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX - FIRE**  
**FIRE DEPARTMENT**  
**Fire Division**

| ACCOUNT NUMBER           | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|--------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 3453501-510040           | REGULAR                   | 10,146,344                    | 10,758,572                    | 10,393,718                                 | 11,294,339                    | 11,789,031                               |
| 3453501-510050           | VARIABLE PAY PROGRAM      | -                             | -                             | 1,600                                      | 1,600                         | 1,600                                    |
| 3453501-510080           | SALARIES PART-TIME        | -                             | -                             | -                                          | -                             | -                                        |
| 3453501-510110           | OVERTIME                  | 273,481                       | 320,000                       | 322,543                                    | 320,000                       | 320,000                                  |
| 3453501-510120           | CALLBACK                  | 570,344                       | 700,000                       | 660,007                                    | 700,000                       | 721,000                                  |
| 3453501-510190           | INJURY PAY                | 520                           | -                             | 15,000                                     | -                             | -                                        |
| SALARIES AND WAGES       |                           | <u>10,990,689</u>             | <u>11,778,572</u>             | <u>11,392,868</u>                          | <u>12,315,939</u>             | <u>12,831,631</u>                        |
| 3453501-520100           | LONGEVITY                 | 570,344                       | 441,625                       | 387,800                                    | 404,800                       | 433,375                                  |
| 3453501-520120           | EDUCATION/PERFORMANCE     | 373,428                       | 385,000                       | 373,068                                    | 392,160                       | 385,000                                  |
| 3453501-520140           | PENSION (FIRE)            | 8,019,573                     | 1,655,493                     | 1,701,523                                  | 1,649,242                     | 1,911,001                                |
| 3453501-520210           | SOCIAL SECURITY           | 187,316                       | 226,370                       | 218,743                                    | 194,158                       | 246,367                                  |
| 3453501-520220           | RETIREMENT                | 17,510                        | 17,785                        | 18,500                                     | 31,196                        | 32,609                                   |
| 3453501-520260           | INSURANCE                 | 1,476,056                     | 1,691,320                     | 1,563,410                                  | 1,702,508                     | 1,779,632                                |
| 3453501-520410           | CELL PHONE ALLOWANCE      | 2,512                         | 2,485                         | 3,363                                      | 3,432                         | 3,500                                    |
| EMPLOYEE BENEFITS        |                           | <u>10,646,738</u>             | <u>4,420,079</u>              | <u>4,266,406</u>                           | <u>4,377,496</u>              | <u>4,791,484</u>                         |
| PERSONNEL SERVICES       |                           | <u>21,637,427</u>             | <u>16,198,651</u>             | <u>15,659,274</u>                          | <u>16,693,435</u>             | <u>17,623,115</u>                        |
| 3453501-530020           | PHYSICAL EXAMS            | 72,204                        | 70,000                        | 50,000                                     | 75,000                        | 77,300                                   |
| 3453501-530110           | REG. FEES & CERTIFICATION | 106,019                       | 80,000                        | 110,000                                    | 115,000                       | 120,000                                  |
| 3453501-530850           | MEMBERSHIP DUES           | 16,085                        | 13,400                        | 16,660                                     | 18,000                        | 18,600                                   |
| 3453501-530870           | PROFESSIONAL SERVICES     | 223,279                       | 380,000                       | 200,000                                    | 280,000                       | 280,000                                  |
| PROF & TECH SERVICES     |                           | <u>417,587</u>                | <u>543,400</u>                | <u>376,660</u>                             | <u>488,000</u>                | <u>495,900</u>                           |
| 3453501-540070           | BUILDING MAINTENANCE      | 66,981                        | 70,000                        | 85,000                                     | 85,000                        | 87,600                                   |
| 3453501-540200           | VEHICLE REPAIR            | 50,622                        | 77,300                        | 77,300                                     | 79,700                        | 82,100                                   |
| 3453501-540280           | MISC. CONTRACT SERVICES   | 3,415                         | 4,400                         | 2,000                                      | 4,400                         | 4,600                                    |
| 3453501-540290           | OTHER EQUIPMENT REPAIR    | 15,903                        | 9,100                         | 10,100                                     | 9,400                         | 9,700                                    |
| 3453501-540330           | OTHER RENTAL              | 11,724                        | 9,300                         | 12,000                                     | 12,000                        | 12,400                                   |
| 3453501-540500           | RADIO MAINTENANCE-OUTSIDE | 17,040                        | 8,300                         | 5,000                                      | 8,600                         | 8,900                                    |
| 3453501-540550           | MAINTENANCE SERVICES      | 94,166                        | 193,700                       | 133,000                                    | 140,000                       | 144,200                                  |
| PROPERTY SERVICES        |                           | <u>259,851</u>                | <u>372,100</u>                | <u>324,400</u>                             | <u>339,100</u>                | <u>349,500</u>                           |
| 3453501-550030           | TRAVEL & EXPENSES         | 28,296                        | 28,900                        | 28,900                                     | 35,000                        | 40,000                                   |
| 3453501-550220           | TELEPHONE                 | 8,590                         | 7,500                         | 7,500                                      | 7,800                         | 8,100                                    |
| 3453501-550240           | UTILITIES (ONG)           | 35,992                        | 42,000                        | 42,000                                     | 43,300                        | 44,600                                   |
| 3453501-550250           | UTILITIES (PSO)           | 86,910                        | 105,000                       | 105,000                                    | 108,200                       | 111,500                                  |
| 3453501-550360           | PRINTING SERVICES         | 293                           | -                             | 1,000                                      | 1,000                         | 1,000                                    |
| 3453501-550390           | POSTAGE                   | 1,334                         | 1,900                         | 1,900                                      | 2,000                         | 2,100                                    |
| 3453501-550540           | OUTSIDE DATA SERVICES     | 82,750                        | 56,700                        | 56,700                                     | 58,500                        | 60,300                                   |
| 3453501-550860           | MISCELLANEOUS             | 15,000                        | -                             | -                                          | -                             | -                                        |
| 3453501-550890           | EMPLOYEE/CITIZEN ACTIVITY | 20,054                        | 19,000                        | 23,000                                     | 23,000                        | 24,000                                   |
| OTHER SERVICES           |                           | <u>279,219</u>                | <u>261,000</u>                | <u>266,000</u>                             | <u>278,800</u>                | <u>291,600</u>                           |
| OTHER SERVICES & CHARGES |                           | <u>956,657</u>                | <u>1,176,500</u>              | <u>967,060</u>                             | <u>1,105,900</u>              | <u>1,137,000</u>                         |
| 3453501-560030           | OFFICE SUPPLIES           | 7,513                         | 10,600                        | 10,600                                     | 11,000                        | 11,400                                   |
| 3453501-560100           | UNIFORMS                  | 16,898                        | 25,000                        | 25,000                                     | 15,800                        | 26,600                                   |
| 3453501-560110           | PROTECTIVE CLOTHING       | 52,089                        | 40,000                        | 40,000                                     | 41,200                        | 42,500                                   |
| 3453501-560180           | BLDG MATERIAL & SUPPLIES  | 27,646                        | 22,100                        | 22,100                                     | 22,800                        | 23,500                                   |
| 3453501-560190           | TIRES & TUBES             | 2,423                         | 30,900                        | 30,900                                     | 31,900                        | 32,900                                   |
| 3453501-560200           | VEHICLE REPAIR PARTS      | 123,027                       | 140,000                       | 140,000                                    | 144,200                       | 148,600                                  |
| 3453501-560210           | FUEL & LUBRICANTS         | 131,311                       | 145,000                       | 145,000                                    | 149,400                       | 153,900                                  |
| 3453501-560220           | HAZMAT TREATMENT MATERIAL | 9,130                         | 9,200                         | 9,200                                      | 9,500                         | 9,800                                    |
| 3453501-560230           | MATERIAL & SUPPLIES       | 55,438                        | 50,000                        | 50,000                                     | 51,500                        | 53,100                                   |
| 3453501-560240           | OTHER EQUIPMENT           | 45,073                        | 45,600                        | 45,600                                     | 47,000                        | 48,500                                   |
| 3453501-560270           | CONCRETE & AGGREGATE      | -                             | 5,200                         | -                                          | 5,400                         | 5,600                                    |
| 3453501-560280           | BOOKS, MAGS, & SUBSCRIPT. | 74                            | 1,200                         | 1,200                                      | 1,300                         | 1,400                                    |
| 3453501-560300           | JANITORIAL SUPPLIES       | 22,410                        | 32,000                        | 32,000                                     | 33,000                        | 34,000                                   |
| 3453501-560310           | OTHER EQUIP PARTS/MAINT   | 18,354                        | 17,600                        | 17,600                                     | 18,200                        | 18,800                                   |
| 3453501-560500           | RADIO MAINTENANCE         | 1,846                         | 5,400                         | 5,400                                      | 5,600                         | 5,800                                    |
| MATERIALS & SUPPLIES     |                           | <u>513,234</u>                | <u>579,800</u>                | <u>574,600</u>                             | <u>587,800</u>                | <u>616,400</u>                           |
| FIRE                     |                           | <u>23,107,319</u>             | <u>17,954,951</u>             | <u>17,200,934</u>                          | <u>18,387,135</u>             | <u>19,376,515</u>                        |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX - FIRE**  
**FIRE DEPARTMENT**  
**Emergency Medical Service Division**

| ACCOUNT NUMBER                   | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|----------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 3453502-510040                   | REGULAR                   | 6,227,997                     | 6,322,483                     | 6,605,257                                  | 7,138,603                     | 7,451,274                                |
| 3453502-510110                   | OVERTIME                  | 176,340                       | 175,000                       | 175,000                                    | 175,000                       | 175,000                                  |
| 3453502-510120                   | CALLBACK                  | 350,554                       | 325,000                       | 325,000                                    | 325,000                       | 334,800                                  |
| 3453502-510190                   | INJURY PAY                | -                             | -                             | -                                          | -                             | -                                        |
| <b>SALARIES AND WAGES</b>        |                           | <b>6,754,892</b>              | <b>6,822,483</b>              | <b>7,105,257</b>                           | <b>7,638,603</b>              | <b>7,961,074</b>                         |
| 3453502-520100                   | LONGEVITY                 | 199,929                       | 230,000                       | 198,600                                    | 218,075                       | 239,850                                  |
| 3453502-520120                   | EDUCATION/PERFORMANCE     | 313,828                       | 245,000                       | 320,000                                    | 314,161                       | 320,000                                  |
| 3453502-520140                   | PENSION (FIRE)            | 962,899                       | 950,822                       | 1,067,340                                  | 1,073,918                     | 1,192,929                                |
| 3453502-520210                   | SOCIAL SECURITY           | 101,707                       | 102,808                       | 136,421                                    | 106,751                       | 152,853                                  |
| 3453502-520260                   | INSURANCE                 | 954,928                       | 916,166                       | 1,053,199                                  | 1,183,908                     | 1,243,103                                |
| 3453502-520410                   | CELL PHONE ALLOWANCE      | 552                           | 960                           | 552                                        | 552                           | 600                                      |
| <b>EMPLOYEE BENEFITS</b>         |                           | <b>2,533,843</b>              | <b>2,445,755</b>              | <b>2,776,112</b>                           | <b>2,897,364</b>              | <b>3,149,335</b>                         |
| <b>PERSONNEL SERVICES</b>        |                           | <b>9,288,735</b>              | <b>9,268,238</b>              | <b>9,881,369</b>                           | <b>10,535,967</b>             | <b>11,110,409</b>                        |
| 3453502-530110                   | REG. FEES & CERTIFICATION | 13,331                        | 15,000                        | 15,000                                     | 15,500                        | 16,000                                   |
| 3453502-530850                   | MEMBERSHIP DUES           | -                             | 700                           | 700                                        | 800                           | 900                                      |
| 3453502-530870                   | PROFESSIONAL SERVICES     | 35,685                        | 40,000                        | 40,000                                     | 70,000                        | 72,100                                   |
| <b>PROF &amp; TECH SERVICES</b>  |                           | <b>49,015</b>                 | <b>55,700</b>                 | <b>55,700</b>                              | <b>86,300</b>                 | <b>89,000</b>                            |
| 3453502-540200                   | VEHICLE REPAIR            | 27,425                        | 43,800                        | 43,800                                     | 45,200                        | 46,600                                   |
| 3453502-540280                   | MISC. CONTRACT SERVICES   | 270,986                       | 412,000                       | 300,000                                    | -                             | -                                        |
| 3453502-540290                   | OTHER EQUIPMENT REPAIR    | -                             | 2,200                         | 2,200                                      | 4,000                         | 4,200                                    |
| 3453502-540330                   | OTHER RENTAL              | 17,089                        | 20,400                        | 20,400                                     | 21,100                        | 21,800                                   |
| 3453502-540500                   | RADIO MAINTENANCE         | -                             | -                             | -                                          | -                             | -                                        |
| 3453502-540550                   | MAINTENANCE SERVICES      | 118,719                       | 92,700                        | 92,700                                     | 110,000                       | 113,300                                  |
| <b>PROPERTY SERVICES</b>         |                           | <b>434,219</b>                | <b>571,100</b>                | <b>459,100</b>                             | <b>180,300</b>                | <b>185,900</b>                           |
| 3453502-550030                   | TRAVEL & EXPENSES         | 13,809                        | 20,200                        | 20,200                                     | 20,900                        | 21,600                                   |
| 3453502-550220                   | TELEPHONE                 | 319                           | -                             | 200                                        | -                             | -                                        |
| 3453502-550280                   | CONTRACT SERVICES         | -                             | -                             | -                                          | 350,000                       | 350,000                                  |
| 3453502-550540                   | OUTSIDE DATA SERVICES     | 9,937                         | 18,200                        | 10,000                                     | 18,800                        | 19,400                                   |
| <b>OTHER SERVICES</b>            |                           | <b>24,064</b>                 | <b>38,400</b>                 | <b>30,400</b>                              | <b>389,700</b>                | <b>391,000</b>                           |
| 3453502-560030                   | OFFICE SUPPLIES           | 475                           | 3,300                         | 2,000                                      | 3,400                         | 3,600                                    |
| 3453502-560190                   | TIRES & TUBES             | 8,186                         | 13,400                        | 30,000                                     | 35,000                        | 37,000                                   |
| 3453502-560200                   | VEHICLE REPAIR PARTS      | 55,292                        | 71,700                        | 71,700                                     | 73,900                        | 76,200                                   |
| 3453502-560210                   | FUEL & LUBRICANTS         | 100,005                       | 79,700                        | 79,700                                     | 82,100                        | 84,600                                   |
| 3453502-560230                   | MATERIAL & SUPPLIES       | 431,409                       | 480,000                       | 480,000                                    | 505,000                       | 520,200                                  |
| 3453502-560240                   | OTHER EQUIPMENT           | 21,515                        | 34,000                        | 34,000                                     | 35,100                        | 36,200                                   |
| 3453502-560280                   | BOOKS, MAGS, & SUBSCRIPT. | 194                           | 800                           | 800                                        | 300                           | 1,000                                    |
| 3453502-560310                   | OTHER EQUIP PARTS/MAINT   | -                             | 3,300                         | 2,000                                      | 3,400                         | 3,600                                    |
| 3453502-560500                   | RADIO MAINTENANCE         | -                             | 800                           | 800                                        | 900                           | 1,000                                    |
| <b>MATERIAL &amp; SUPPLIES</b>   |                           | <b>617,076</b>                | <b>687,000</b>                | <b>701,000</b>                             | <b>739,100</b>                | <b>763,400</b>                           |
| <b>EMERGENCY MEDICAL SERVICE</b> |                           | <b>10,413,109</b>             | <b>10,620,438</b>             | <b>11,127,569</b>                          | <b>11,931,367</b>             | <b>12,539,709</b>                        |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX - FIRE**  
**FIRE DEPARTMENT**  
**Training Division**

| ACCOUNT NUMBER                      | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 3453503-510040                      | REGULAR                   | 385,482                       | 465,487                       | 399,327                                    | 426,562                       | 445,246                                  |
| 3453503-510110                      | OVERTIME                  | 68,097                        | 30,000                        | 84,000                                     | 84,000                        | 86,600                                   |
| 3453503-510120                      | CALLBACK                  | -                             | 84,000                        | 2,000                                      | -                             | -                                        |
| <b>SALARIES AND WAGES</b>           |                           | <b>453,580</b>                | <b>579,487</b>                | <b>485,327</b>                             | <b>510,562</b>                | <b>531,846</b>                           |
| 3453503-520100                      | LONGEVITY                 | 15,600                        | 18,000                        | 16,575                                     | 17,550                        | 18,525                                   |
| 3453503-520120                      | EDUCATION/PERFORMANCE     | 16,625                        | 18,000                        | 15,000                                     | 15,000                        | 18,000                                   |
| 3453503-520140                      | PENSION (FIRE)            | 58,603                        | 69,895                        | 72,366                                     | 64,276                        | 79,572                                   |
| 3453503-520210                      | SOCIAL SECURITY           | 6,847                         | 7,837                         | 9,318                                      | 6,422                         | 10,211                                   |
| 3453503-520260                      | INSURANCE                 | 52,308                        | 54,230                        | 52,936                                     | 53,517                        | 56,193                                   |
| 3453503-520410                      | CELL PHONE ALLOWANCE      | 1,104                         | 1,250                         | 1,104                                      | 1,104                         | 1,200                                    |
| <b>EMPLOYEE BENEFITS</b>            |                           | <b>151,088</b>                | <b>169,211</b>                | <b>167,300</b>                             | <b>157,869</b>                | <b>183,701</b>                           |
| <b>PERSONNEL SERVICES</b>           |                           | <b>604,668</b>                | <b>748,698</b>                | <b>652,627</b>                             | <b>668,431</b>                | <b>715,547</b>                           |
| 3453503-530110                      | REG. FEES & CERTIFICATION | 20,867                        | 15,500                        | 17,000                                     | 18,000                        | 18,600                                   |
| 3453503-530850                      | MEMBERSHIP DUES           | -                             | 400                           | 400                                        | 500                           | 600                                      |
| 3453503-530870                      | PROFESSIONAL SERVICES     | 45,489                        | 61,800                        | 5,000                                      | 63,700                        | 65,700                                   |
| <b>PROF &amp; TECH SERVICES</b>     |                           | <b>66,356</b>                 | <b>77,700</b>                 | <b>22,400</b>                              | <b>82,200</b>                 | <b>84,900</b>                            |
| 3453503-540070                      | BUILDING MAINTENANCE      | 225                           | -                             | -                                          | -                             | -                                        |
| 3453503-540200                      | VEHICLE REPAIR            | 1,034                         | 2,100                         | 4,000                                      | 2,200                         | 2,300                                    |
| 3453503-540280                      | MISC CONTRACT SERVICES    | 13,950                        | 12,400                        | 12,400                                     | 12,800                        | 13,200                                   |
| 3453503-540290                      | OTHER EQUIPMENT REPAIR    | 228                           | 600                           | 600                                        | 700                           | 800                                      |
| 3453503-540330                      | OTHER RENTAL              | 10,053                        | 7,300                         | 7,300                                      | 7,600                         | 7,900                                    |
| 3453503-540500                      | RADIO MAINTENANCE-OUTSIDE | -                             | 700                           | 700                                        | 800                           | 900                                      |
| <b>PROPERTY SERVICES</b>            |                           | <b>25,489</b>                 | <b>23,100</b>                 | <b>25,000</b>                              | <b>24,100</b>                 | <b>25,100</b>                            |
| 3453503-550030                      | TRAVEL & EXPENSES         | 5,719                         | 10,300                        | 15,000                                     | 15,000                        | 15,500                                   |
| 3453503-550280                      | CONTRACT SERVICES         | 200                           | -                             | -                                          | -                             | -                                        |
| 3453503-550360                      | PRINTING SERVICES         | -                             | -                             | 500                                        | 500                           | 500                                      |
| <b>OTHER SERVICES</b>               |                           | <b>5,919</b>                  | <b>10,300</b>                 | <b>15,500</b>                              | <b>15,500</b>                 | <b>16,000</b>                            |
| <b>OTHER SERVICES &amp; CHARGES</b> |                           | <b>97,764</b>                 | <b>111,100</b>                | <b>62,900</b>                              | <b>121,800</b>                | <b>126,000</b>                           |
| 3453503-560030                      | OFFICE SUPPLIES           | 1,118                         | 1,600                         | 1,600                                      | 1,700                         | 1,800                                    |
| 3453503-560100                      | UNIFORMS                  | 17,515                        | 15,500                        | 18,000                                     | 16,000                        | 16,500                                   |
| 3453503-560190                      | TIRES & TUBES             | 11,439                        | 1,600                         | 1,600                                      | 1,700                         | 1,800                                    |
| 3453503-560200                      | VEHICLE REPAIR PARTS      | 15,623                        | 4,200                         | 4,200                                      | 4,400                         | 4,600                                    |
| 3453503-560210                      | FUEL & LUBRICANTS         | 5,774                         | 8,300                         | 8,300                                      | 8,600                         | 8,900                                    |
| 3453503-560230                      | MATERIAL & SUPPLIES       | 8,615                         | 11,400                        | 11,400                                     | 11,800                        | 12,200                                   |
| 3453503-560240                      | OTHER EQUIPMENT           | 8,777                         | 9,300                         | 9,300                                      | 9,600                         | 9,900                                    |
| 3453503-560270                      | CONCRETE & AGGREGATE      | -                             | 5,400                         | -                                          | 5,600                         | 5,800                                    |
| 3453503-560280                      | BOOKS, MAGS, & SUBSCRIPT. | 2,109                         | 3,700                         | 3,700                                      | 3,900                         | 4,100                                    |
| 3453503-560500                      | RADIO MAINTENANCE         | -                             | 600                           | 600                                        | 700                           | 800                                      |
| <b>MATERIAL &amp; SUPPLIES</b>      |                           | <b>70,969</b>                 | <b>61,600</b>                 | <b>58,700</b>                              | <b>64,000</b>                 | <b>66,400</b>                            |
| <b>TRAINING</b>                     |                           | <b>773,400</b>                | <b>921,398</b>                | <b>774,227</b>                             | <b>854,231</b>                | <b>907,947</b>                           |

**CITY OF BROKEN ARROW**  
**PUBLIC SAFETY SALES TAX -FIRE**  
**FIRE DEPARTMENT**  
**Fire Prevention Division**

| ACCOUNT NUMBER       | DESCRIPTION               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|----------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| 3453504-510040       | REGULAR                   | 751,334                       | 881,916                       | 853,676                                    | 963,591                       | 1,005,796                                |
| 3453504-510050       | VARIABLE PAY PROGRAM      | -                             | -                             | -                                          | -                             | -                                        |
| 3453504-510080       | PART TIME & TEMPORARY     | 2,655                         | 20,000                        | 6,500                                      | 20,000                        | 20,000                                   |
| 3453504-510110       | OVERTIME                  | 44,364                        | 40,000                        | 65,000                                     | 84,000                        | 86,600                                   |
| 3453504-510120       | CALLBACK                  | 15,009                        | 28,900                        | 4,400                                      | -                             | -                                        |
| 3453504-510190       | INJURY PAY                | 1,748                         | -                             | 100                                        | -                             | -                                        |
| SALARIES AND WAGES   |                           | <u>815,109</u>                | <u>970,816</u>                | <u>929,676</u>                             | <u>1,067,591</u>              | <u>1,112,396</u>                         |
| 3453504-520100       | LONGEVITY                 | 34,350                        | 36,025                        | 35,000                                     | 36,625                        | 38,250                                   |
| 3453504-520120       | EDUCATION/PERFORMANCE     | 25,350                        | 26,200                        | 30,045                                     | 30,660                        | 30,660                                   |
| 3453504-520140       | PENSION (FIRE)            | 105,713                       | 118,270                       | 139,261                                    | 13,421                        | 165,383                                  |
| 3453504-520210       | SOCIAL SECURITY           | 16,667                        | 18,132                        | 17,850                                     | 18,737                        | 21,358                                   |
| 3453504-520220       | RETIREMENT                | 7,033                         | 7,262                         | 7,544                                      | 7,225                         | 8,000                                    |
| 3453504-520260       | INSURANCE                 | 78,702                        | 131,151                       | 105,257                                    | 125,260                       | 131,523                                  |
| 3453504-520410       | CELL PHONE ALLOWANCE      | 1,104                         | 1,100                         | 1,035                                      | 1,200                         | 1,200                                    |
| EMPLOYEE BENEFITS    |                           | <u>268,919</u>                | <u>338,140</u>                | <u>335,992</u>                             | <u>233,127</u>                | <u>396,374</u>                           |
| PERSONNEL SERVICES   |                           | <u>1,084,028</u>              | <u>1,308,957</u>              | <u>1,265,668</u>                           | <u>1,300,718</u>              | <u>1,508,770</u>                         |
| 3453504-530110       | REG. FEES & CERTIFICATION | 4,717                         | 15,500                        | 10,000                                     | 10,000                        | 10,300                                   |
| 3453504-530850       | MEMBERSHIP DUES           | 457                           | 1,700                         | 1,700                                      | 1,800                         | 1,900                                    |
| PROF & TECH SERVICES |                           | <u>5,174</u>                  | <u>17,200</u>                 | <u>11,700</u>                              | <u>11,800</u>                 | <u>12,200</u>                            |
| 3453504-540200       | VEHICLE REPAIR            | 15                            | 1,700                         | 7,500                                      | 1,800                         | 1,900                                    |
| 3453504-540550       | MAINTENANCE SERVICES      | 958                           | 3,200                         | 3,200                                      | 3,300                         | 3,400                                    |
| PROPERTY SERVICES    |                           | <u>973</u>                    | <u>4,900</u>                  | <u>10,700</u>                              | <u>5,100</u>                  | <u>5,300</u>                             |
| 3453504-550030       | TRAVEL & EXPENSES         | 5,912                         | 16,500                        | 16,500                                     | 17,000                        | 17,600                                   |
| 3453504-550360       | PRINTING SERVICES         | 60                            | 250                           | 250                                        | 250                           | 250                                      |
| OTHER SERVICES       |                           | <u>5,972</u>                  | <u>16,500</u>                 | <u>16,750</u>                              | <u>17,250</u>                 | <u>17,850</u>                            |
| 3453504-560030       | OFFICE SUPPLIES           | 1,427                         | 2,700                         | 2,700                                      | 2,800                         | 2,900                                    |
| 3453504-560100       | UNIFORMS                  | 363                           | 700                           | 700                                        | 800                           | 900                                      |
| 3453504-560110       | PROTECTIVE CLOTHING       | 65                            | 5,200                         | 9,000                                      | 5,400                         | 5,600                                    |
| 3453504-560190       | TIRES & TUBES             | 170                           | 1,200                         | 1,200                                      | 1,300                         | 1,400                                    |
| 3453504-560200       | VEHICLE REPAIR PARTS      | 2,874                         | 1,300                         | 1,300                                      | 1,400                         | 1,500                                    |
| 3453504-560210       | FUEL & LUBRICANTS         | 5,239                         | 2,700                         | 2,700                                      | 2,800                         | 2,900                                    |
| 3453504-560230       | MATERIAL & SUPPLIES       | 12,173                        | 21,000                        | 21,000                                     | 21,700                        | 22,400                                   |
| 3453504-560240       | OTHER EQUIPMENT           | 9,708                         | 8,000                         | 8,000                                      | 8,300                         | 8,600                                    |
| 3453504-560280       | BOOKS, MAGS, & SUBSCRIPT. | 1,364                         | 3,100                         | 3,100                                      | 3,200                         | 3,300                                    |
| 3453504-560320       | AMMUNITION, TARGETS/SUPPL | 2,480                         | 2,600                         | 2,600                                      | 2,700                         | 2,800                                    |
| MATERIAL & SUPPLIES  |                           | <u>35,863</u>                 | <u>48,500</u>                 | <u>52,300</u>                              | <u>50,400</u>                 | <u>52,300</u>                            |
| FIRE PREVENTION      |                           | <u>1,132,010</u>              | <u>1,396,057</u>              | <u>1,357,118</u>                           | <u>1,385,268</u>              | <u>1,596,420</u>                         |
| FIRE                 |                           | <u>35,425,838</u>             | <u>30,892,844</u>             | <u>30,459,848</u>                          | <u>32,558,002</u>             | <u>34,420,591</u>                        |

**CITY OF BROKEN ARROW  
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN  
CAPITAL OUTLAY  
FIRE SALES TAX FUND  
FUND 345**

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**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**WAGONER COUNTY FIRE SALES TAX**

**Description:**

The Fire Department also receives a portion of a Wagoner County Sales Tax dedicated to fire departments in Wagoner County. The funds allocated to the Broken Arrow Fire Department are limited to expenditures related to Wagoner County operations. These funds are subject to approval by the Fire Sales Tax Trust Authority in Wagoner County. Therefore, these funds are not included in the Broken Arrow Fire Department's budget. Expenditures for which funding is anticipated to be submitted for approval in Fiscal Year 2024 are shown below.

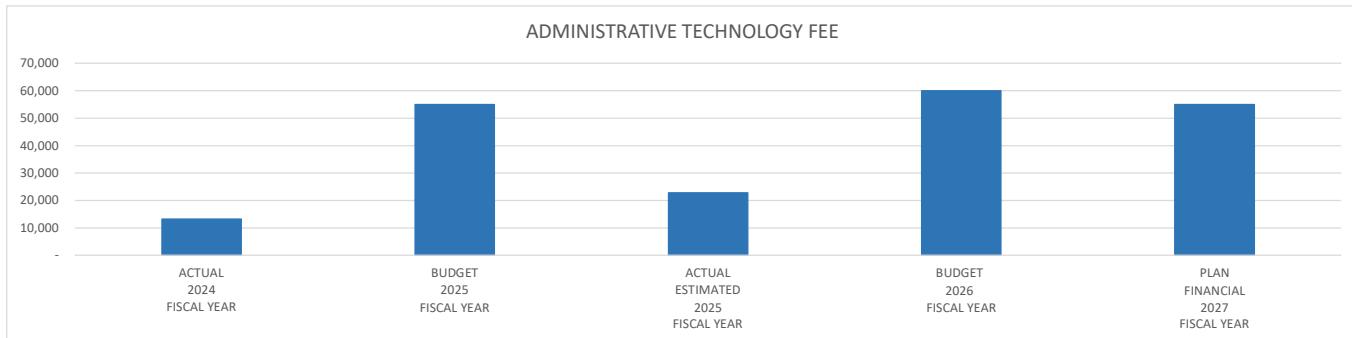
|                                                   | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|---------------------------------------------------|-------------------|---------------------|---------------------|
| <b>CAPITAL OUTLAY:</b>                            |                   |                     |                     |
| <b>FY 26 &amp; 27 PROJECTS:</b>                   |                   |                     |                     |
| WAGONER COUNTY                                    |                   |                     |                     |
| COPIER LEASE                                      | 6,000             |                     |                     |
| TARGET SOLUTIONS                                  | 18,500            |                     |                     |
| TBD                                               | 100,000           |                     |                     |
| THESE ARE SUBMITTED TO WAGONER COUNTY FOR PAYMENT |                   |                     |                     |
| COPIER LEASE                                      | 6,000             |                     |                     |
| TARGET SOLUTIONS                                  | 18,500            |                     |                     |
| TBD                                               | 100,000           |                     |                     |
| <b>TOTAL</b>                                      | <b>124,500</b>    | <b>124,500</b>      |                     |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**ADMINISTRATIVE TECHNOLOGY FEE**  
**FUND 346**

**Description:**

A Special Revenue Fund which accounts for funds received and expended from the receipt of the Technology and Administrative fee charged by the municipal court.

| <b>FINANCIAL HIGHLIGHTS</b>   |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
|-------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|----------------------------------------|--|----------------------------------------------------|
|                               | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2026<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2027<br/>FINANCIAL<br/>PLAN</b> |
| <b>REVENUES -</b>             |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Technology Fee                | 37,928                                 |  | 35,000                                 |  | 34,227                                               |  | 35,000                                 |  | 35,000                                             |
| Interest                      | 354                                    |  | -                                      |  | 154                                                  |  |                                        |  |                                                    |
| <b>TOTAL REVENUES</b>         | <b>38,283</b>                          |  | <b>35,000</b>                          |  | <b>34,380</b>                                        |  | <b>35,000</b>                          |  | <b>35,000</b>                                      |
| <b>BEGINNING FUND BALANCE</b> | <b>105,191</b>                         |  | <b>130,224</b>                         |  | <b>130,224</b>                                       |  | <b>141,804</b>                         |  | <b>116,804</b>                                     |
| <b>TOTAL SOURCES</b>          | <b>143,474</b>                         |  | <b>165,224</b>                         |  | <b>164,604</b>                                       |  | <b>176,804</b>                         |  | <b>151,804</b>                                     |
| <b>EXPENDITURES -</b>         |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Other Services and Charges    | 5,450                                  |  | 30,000                                 |  | 15,000                                               |  | 30,000                                 |  | 30,000                                             |
| Material & Supplies           | -                                      |  | 5,000                                  |  | 4,500                                                |  | 10,000                                 |  | 5,000                                              |
| Capital Outlay                | 7,800                                  |  | 20,000                                 |  | 7,800                                                |  | 20,000                                 |  | 20,000                                             |
| <b>TOTAL EXPENDITURES</b>     | <b>13,250</b>                          |  | <b>55,000</b>                          |  | <b>22,800</b>                                        |  | <b>60,000</b>                          |  | <b>55,000</b>                                      |
| <b>ENDING FUND BALANCE</b>    | <b>130,224</b>                         |  | <b>110,224</b>                         |  | <b>141,804</b>                                       |  | <b>116,804</b>                         |  | <b>96,804</b>                                      |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**ADMINISTRATIVE TECHNOLOGY FEE**  
**FUND 346**

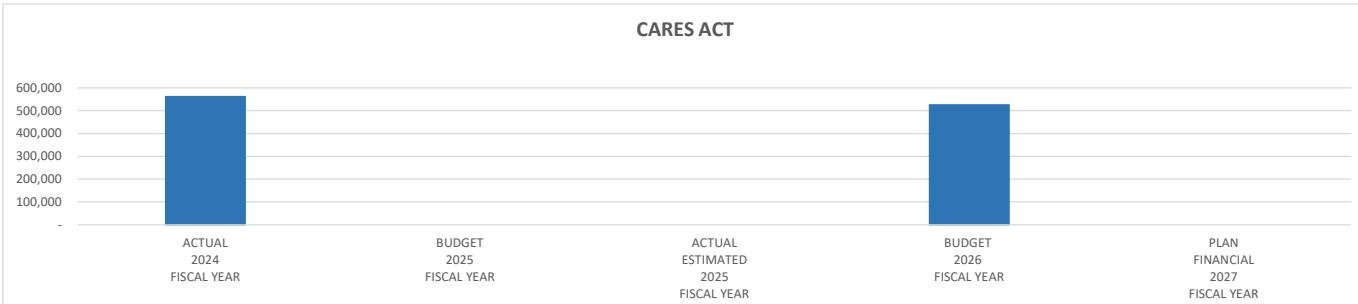
|                                  | PROJECT<br>NUMBER | FISCAL YEAR   |               |
|----------------------------------|-------------------|---------------|---------------|
|                                  |                   | 2026          | 2027          |
| <b>CAPITAL OUTLAY:</b>           |                   |               |               |
| <b>2026 &amp; 2027 PROJECTS:</b> |                   |               |               |
| TBD                              |                   | 20,000        |               |
| TBD                              |                   |               | 20,000        |
| <b>TOTAL CAPITAL OUTLAY</b>      |                   | <b>20,000</b> | <b>20,000</b> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**CARES ACT**  
**FUND 347**

**Description:**

A Special Revenue Fund which accounts for funds received and expended from the receipt of intergovernmental revenues received from the Federal Coronavirus Aid, Relief and Economic Security Act. Funds are restricted in use to special designated purposes approved by the City Council.

| FINANCIAL HIGHLIGHTS              |                               |  |                               |  |                                            |  |                               |  |                                          |
|-----------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
|                                   | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES -</b>                 |                               |  |                               |  |                                            |  |                               |  |                                          |
| Intergovernmental Interest        | 400,000                       |  | -                             |  | -                                          |  | -                             |  |                                          |
|                                   | 262,234                       |  | -                             |  | 3,477                                      |  | -                             |  |                                          |
| <b>TOTAL REVENUES</b>             | <b>662,234</b>                |  | <b>-</b>                      |  | <b>3,477</b>                               |  | <b>-</b>                      |  |                                          |
| <b>BEGINNING FUND BALANCE</b>     | <b>7,421,902</b>              |  | <b>522,210</b>                |  | <b>522,210</b>                             |  | <b>525,687</b>                |  |                                          |
| <b>TOTAL SOURCES</b>              | <b>8,084,136</b>              |  | <b>522,210</b>                |  | <b>525,687</b>                             |  | <b>525,687</b>                |  |                                          |
| <b>EXPENDITURES -</b>             |                               |  |                               |  |                                            |  |                               |  |                                          |
| Other Services and Charges        | -                             |  | -                             |  | -                                          |  | -                             |  |                                          |
| Material & Supplies               | -                             |  | -                             |  | -                                          |  | -                             |  |                                          |
| Capital Outlay                    | 561,926                       |  | -                             |  | -                                          |  | 525,687                       |  |                                          |
| <b>TOTAL EXPENDITURES</b>         | <b>561,926</b>                |  | <b>-</b>                      |  | <b>-</b>                                   |  | <b>525,687</b>                |  |                                          |
| <b>OTHER FINANCING USES -</b>     |                               |  |                               |  |                                            |  |                               |  |                                          |
| Transfers Out                     | 7,000,000                     |  | -                             |  | -                                          |  | -                             |  |                                          |
| <b>TOTAL OTHER FINANCING USES</b> | <b>7,000,000</b>              |  | <b>-</b>                      |  | <b>-</b>                                   |  | <b>-</b>                      |  |                                          |
| <b>ENDING FUND BALANCE</b>        | <b>522,210</b>                |  | <b>522,210</b>                |  | <b>525,687</b>                             |  | <b>-</b>                      |  |                                          |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**CARES ACT**  
**FUND 347**

|                               | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|-------------------------------|-------------------|---------------------|---------------------|
| <b>CAPITAL OUTLAY:</b><br>TBD |                   | 525,687             | -                   |
| <b>TOTAL CARES ACT</b>        |                   | <hr/> <hr/> 525,687 | <hr/> <hr/> -       |

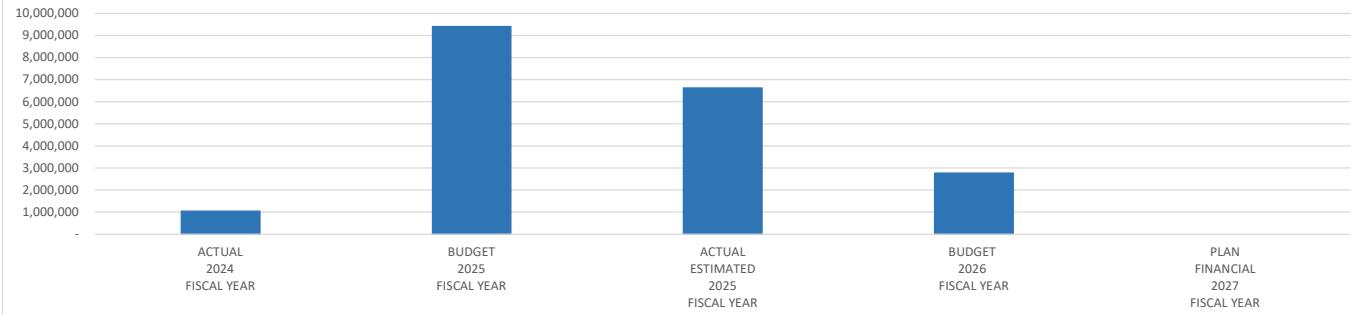
**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**AMERICAN RECOVERY PLAN ACT**  
**FUND 348**

**Description:**

A Special Revenue Fund which accounts for funds received and expended from the receipt of intergovernmental revenues received from the Federal American Recovery Plan Act. Funds are restricted in use to special designated purposes as prescribed by the Act and approved by the City Council.

| FINANCIAL HIGHLIGHTS              |                               |  |                               |  |                                            |  |                               |  |                                          |
|-----------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
|                                   | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES -</b>                 |                               |  |                               |  |                                            |  |                               |  |                                          |
| Intergovernmental Interest        | 238,458                       |  | 100,000                       |  | 179,710                                    |  | 500                           |  |                                          |
| <b>TOTAL REVENUES</b>             | <b>238,458</b>                |  | <b>100,000</b>                |  | <b>179,710</b>                             |  | <b>500</b>                    |  | <b>-</b>                                 |
| <b>BEGINNING FUND BALANCE</b>     | <b>10,280,933</b>             |  | <b>9,467,138</b>              |  | <b>9,467,138</b>                           |  | <b>2,763,020</b>              |  | <b>-</b>                                 |
| <b>TOTAL SOURCES</b>              | <b>10,519,391</b>             |  | <b>9,567,138</b>              |  | <b>9,646,848</b>                           |  | <b>2,763,520</b>              |  | <b>-</b>                                 |
| <b>EXPENDITURES -</b>             |                               |  |                               |  |                                            |  |                               |  |                                          |
| Personnel Expenses                | -                             |  | -                             |  | 4,850,593                                  |  | -                             |  |                                          |
| Material & Supplies               | -                             |  | -                             |  | -                                          |  | -                             |  |                                          |
| Capital Outlay                    | 1,052,253                     |  | 9,398,302                     |  | 1,773,235                                  |  | 2,763,520                     |  | -                                        |
| <b>TOTAL EXPENDITURES</b>         | <b>1,052,253</b>              |  | <b>9,398,302</b>              |  | <b>6,623,828</b>                           |  | <b>2,763,520</b>              |  | <b>-</b>                                 |
| <b>OTHER FINANCING USES -</b>     |                               |  |                               |  |                                            |  |                               |  |                                          |
| Transfers Out                     | -                             |  | -                             |  | 260,000                                    |  | -                             |  | -                                        |
| <b>TOTAL OTHER FINANCING USES</b> | <b>9,467,138</b>              |  | <b>168,836</b>                |  | <b>2,763,020</b>                           |  | <b>-</b>                      |  | <b>-</b>                                 |
| <b>ENDING FUND BALANCE</b>        | <b>9,467,138</b>              |  | <b>168,836</b>                |  | <b>2,763,020</b>                           |  | <b>-</b>                      |  | <b>-</b>                                 |

**AMERICAN RESCUE ACT**



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**AMERICAN RECOVERY PLAN ACT**  
**FUND 348**

|                                 | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027     |
|---------------------------------|-------------------|---------------------|-------------------------|
| <b>CAPITAL OUTLAY:</b>          |                   |                     |                         |
| WATER SEWER INNOVATION DISTRICT |                   |                     |                         |
| Innovation Lift Station         | 2217060           | 258,394             |                         |
| TBD                             | 2317150           | 1,715,679           |                         |
|                                 |                   | 789,447             |                         |
| TOTAL ARPA                      |                   |                     | <u><u>2,763,520</u></u> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**OPIOID SETTLEMENT FUND**  
**FUND 349**

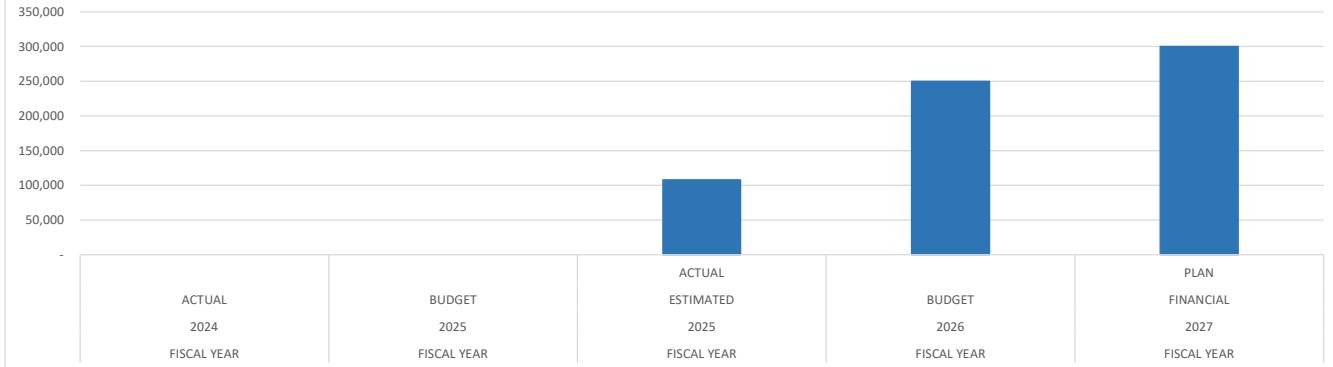
**Description:**

Is a special revenue fund for the Settlement of the Opioid crisis in Oklahoma. The funds shall be spent only for the intended purpose of specific uses approved by the City Council and the specific settlement agreements.

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES :</b>                         |                               |                               |                                            |                               |                                          |
| SETTLEMENT<br>INTEREST/MISC               | 1,210,013<br>4,998            | 100,000<br>-                  | 182,299<br>46,000                          | 100,000<br>-                  | -<br>-                                   |
| <b>TOTAL REVENUES</b>                     | <b>1,215,012</b>              | <b>100,000</b>                | <b>228,299</b>                             | <b>100,000</b>                | <b>-</b>                                 |
| <b>Other Financing Sources:</b>           |                               |                               |                                            |                               |                                          |
| Transfers In                              | -                             | -                             | -                                          | -                             | -                                        |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>1,215,012</b>              | <b>100,000</b>                | <b>228,299</b>                             | <b>100,000</b>                | <b>-</b>                                 |
| <b>BEGINNING FUND BALANCE:</b>            |                               |                               |                                            |                               |                                          |
| Reserved Fund Balances                    |                               |                               |                                            |                               |                                          |
| Reserved for Other Purposes               | 451,203                       | 1,666,215                     | 1,666,215                                  | 1,786,514                     | 1,636,514                                |
| <b>Total Reserved Fund Balances</b>       | <b>451,203</b>                | <b>1,666,215</b>              | <b>1,666,215</b>                           | <b>-</b>                      | <b>-</b>                                 |
| Unreserved Fund Balance                   | -                             | -                             | -                                          | -                             | -                                        |
| <b>TOTAL FUND BALANCE</b>                 | <b>451,203</b>                | <b>1,666,215</b>              | <b>1,666,215</b>                           | <b>1,786,514</b>              | <b>1,636,514</b>                         |
| <b>TOTAL SOURCES</b>                      | <b>1,666,215</b>              | <b>1,766,215</b>              | <b>1,894,514</b>                           | <b>1,886,514</b>              | <b>1,636,514</b>                         |
| <b>EXPENDITURES -</b>                     |                               |                               |                                            |                               |                                          |
| Other Services and Charges                | -                             | 150,000                       | 108,000                                    | 250,000                       | 300,000                                  |
| Capital Outlay                            | -                             | -                             | -                                          | -                             | -                                        |
| Debt Service                              | -                             | -                             | -                                          | -                             | -                                        |
| <b>TOTAL EXPENDITURES</b>                 | <b>-</b>                      | <b>-</b>                      | <b>108,000</b>                             | <b>250,000</b>                | <b>300,000</b>                           |
| <b>ENDING FUND BALANCE:</b>               |                               |                               |                                            |                               |                                          |
| Reserved Fund Balances                    |                               |                               |                                            |                               |                                          |
| Reserved for Other Purposes               | 1,666,215                     | 1,766,215                     | 1,786,514                                  | 1,636,514                     | 1,336,514                                |
| <b>Total Reserved Fund Balances</b>       | <b>1,666,215</b>              | <b>1,766,215</b>              | <b>1,786,514</b>                           | <b>1,636,514</b>              | <b>1,336,514</b>                         |
| Unreserved Fund Balance                   | -                             | -                             | -                                          | -                             | -                                        |
| <b>Total Fund Balance</b>                 | <b>1,666,215</b>              | <b>1,766,215</b>              | <b>1,786,514</b>                           | <b>1,636,514</b>              | <b>1,336,514</b>                         |

**OPIOID SETTLEMENT FUND**

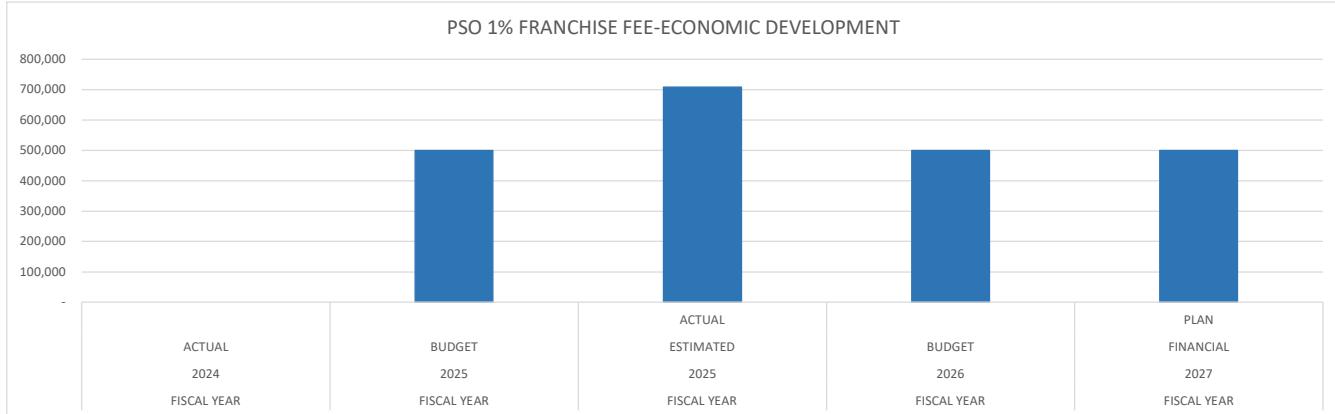


**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**PSO 1% FRANCHISE FEE-ECONOMIC DEVELOPMENT**  
**FUND 350**

**Description:**

On February 14, 2023 the voters approves and additional 1% PSO Franchise fee for Economic Development to include maintenance and repair of City right-a-ways, public health and safety improvements, for aesthetics purposes and other economic development opportunities. These funds shall be spent only for the intended purposes of specific uses approved by the City Council.

| <b>FINANCIAL HIGHLIGHTS</b>                                                                           |                                        |           |                                        |  |                                                      |  |                                        |  |                                                    |
|-------------------------------------------------------------------------------------------------------|----------------------------------------|-----------|----------------------------------------|--|------------------------------------------------------|--|----------------------------------------|--|----------------------------------------------------|
|                                                                                                       | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |           | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2026<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2027<br/>FINANCIAL<br/>PLAN</b> |
| <b>REVENUES :</b><br>FRANCHISE FEE<br>INTEREST                                                        | 1,261,429<br>6,078                     |           | 715,000<br>-                           |  | 690,000<br>-                                         |  | 715,000<br>-                           |  | 725,000<br>-                                       |
| <b>TOTAL REVENUES</b><br>Other Financing Sources:<br>Transfers In                                     | <b>1,267,507</b>                       |           | <b>715,000</b>                         |  | <b>690,000</b>                                       |  | <b>715,000</b>                         |  | <b>725,000</b>                                     |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>                                                             | <b>1,267,507</b>                       |           | <b>715,000</b>                         |  | <b>690,000</b>                                       |  | <b>715,000</b>                         |  | <b>725,000</b>                                     |
| <b>BEGINNING FUND BALANCE:</b><br>Reserved Fund Balances<br>Reserved for Other Purposes               |                                        | 118,135   | 118,135                                |  | 1,385,642                                            |  | 1,366,911                              |  | 1,581,911                                          |
| <b>Total Reserved Fund Balances</b>                                                                   | <b>118,135</b>                         |           | <b>118,135</b>                         |  | <b>1,385,642</b>                                     |  | <b>1,366,911</b>                       |  | <b>1,581,911</b>                                   |
| <b>Unreserved Fund Balance</b>                                                                        | -                                      |           | -                                      |  | -                                                    |  | -                                      |  | -                                                  |
| <b>TOTAL FUND BALANCE</b>                                                                             | <b>118,135</b>                         |           | <b>118,135</b>                         |  | <b>1,385,642</b>                                     |  | <b>1,366,911</b>                       |  | <b>1,581,911</b>                                   |
| <b>TOTAL SOURCES</b>                                                                                  | <b>1,385,642</b>                       |           | <b>833,135</b>                         |  | <b>2,075,642</b>                                     |  | <b>2,081,911</b>                       |  | <b>2,306,911</b>                                   |
| <b>EXPENDITURES -</b><br>Other Services and Charges<br>Capital Outlay<br>Transfer out<br>Debt Service |                                        | -         | 500,000                                |  | -                                                    |  | 500,000                                |  | 500,000                                            |
| <b>TOTAL EXPENDITURES</b>                                                                             |                                        | -         | <b>500,000</b>                         |  | <b>708,731</b>                                       |  | <b>500,000</b>                         |  | <b>500,000</b>                                     |
| <b>ENDING FUND BALANCE:</b><br>Reserved Fund Balances<br>Reserved for Other Purposes                  |                                        | 1,385,642 | 333,135                                |  | 1,366,911                                            |  | 1,581,911                              |  | 1,806,911                                          |
| <b>Total Reserved Fund Balances</b>                                                                   | <b>1,385,642</b>                       |           | <b>333,135</b>                         |  | <b>1,366,911</b>                                     |  | <b>1,581,911</b>                       |  | <b>1,806,911</b>                                   |
| <b>Unreserved Fund Balance</b>                                                                        | -                                      |           | -                                      |  | -                                                    |  | -                                      |  | -                                                  |
| <b>Total Fund Balance</b>                                                                             | <b>1,385,642</b>                       |           | <b>333,135</b>                         |  | <b>1,366,911</b>                                     |  | <b>1,581,911</b>                       |  | <b>1,806,911</b>                                   |

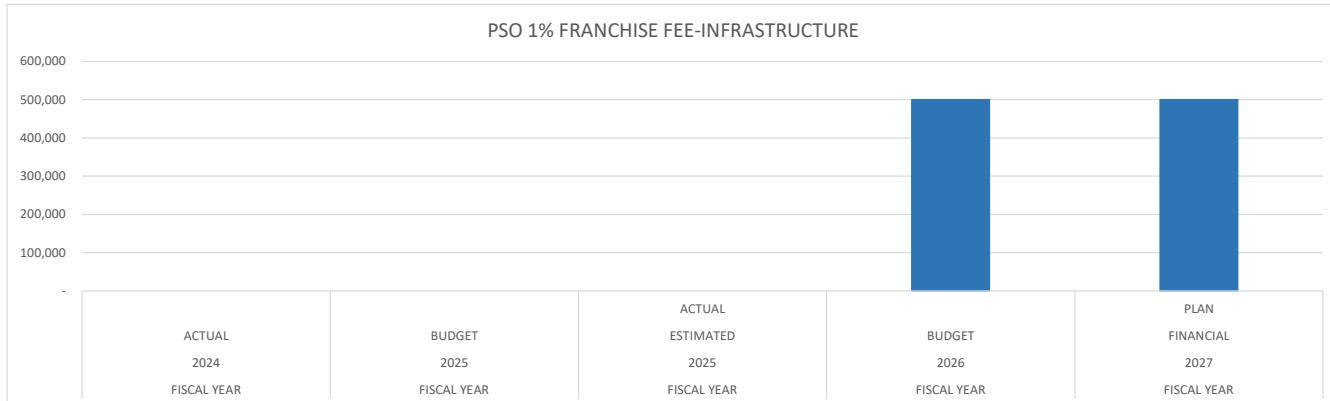


**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**PSO 1% FRANCHISE FEE-INFRASTRUCTURE**  
**FUND 351**

**Description:**

On February 14, 2023 the voters approves and additional 1% PSO Franchise fee for Economic Development to include maintenance and repair of City right-a-ways, public health and safety improvements, for aesthetics purposes and other economic development opportunities. These funds shall be spent only for the intended purposes of specific uses approved by the City Council.

| FINANCIAL HIGHLIGHTS                            |                               |  |                               |  |                                            |  |                               |  |                                          |
|-------------------------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
|                                                 | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES :</b><br>FRANCHISE FEE<br>INTEREST  | -                             |  | 715,000                       |  | 690,000                                    |  | 715,000                       |  | 725,000                                  |
| <b>TOTAL REVENUES</b>                           | -                             |  | <b>715,000</b>                |  | <b>690,000</b>                             |  | <b>715,000</b>                |  | <b>725,000</b>                           |
| <b>Other Financing Sources:</b><br>Transfers In | -                             |  | -                             |  | 708,731                                    |  | -                             |  | -                                        |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b>       | -                             |  | <b>715,000</b>                |  | <b>1,398,731</b>                           |  | <b>715,000</b>                |  | <b>725,000</b>                           |
| <b>BEGINNING FUND BALANCE:</b>                  |                               |  |                               |  |                                            |  |                               |  |                                          |
| Reserved Fund Balances                          |                               |  |                               |  |                                            |  |                               |  |                                          |
| Reserved for Other Purposes                     | -                             |  | 118,135                       |  | -                                          |  | 1,398,731                     |  | 1,613,731                                |
| <b>Total Reserved Fund Balances</b>             | -                             |  | <b>118,135</b>                |  | <b>-</b>                                   |  | <b>1,398,731</b>              |  | <b>1,613,731</b>                         |
| Unreserved Fund Balance                         | -                             |  | -                             |  | -                                          |  | -                             |  | -                                        |
| <b>TOTAL FUND BALANCE</b>                       | -                             |  | <b>118,135</b>                |  | <b>-</b>                                   |  | <b>1,398,731</b>              |  | <b>1,613,731</b>                         |
| <b>TOTAL SOURCES</b>                            | -                             |  | <b>833,135</b>                |  | <b>1,398,731</b>                           |  | <b>2,113,731</b>              |  | <b>2,338,731</b>                         |
| <b>EXPENDITURES -</b>                           |                               |  |                               |  |                                            |  |                               |  |                                          |
| Other Services and Charges                      | -                             |  | -                             |  | -                                          |  | -                             |  | -                                        |
| Capital Outlay                                  | -                             |  | -                             |  | -                                          |  | 500,000                       |  | 500,000                                  |
| Debt Service                                    | -                             |  | -                             |  | -                                          |  | -                             |  | -                                        |
| <b>TOTAL EXPENDITURES</b>                       | -                             |  | <b>-</b>                      |  | <b>-</b>                                   |  | <b>500,000</b>                |  | <b>500,000</b>                           |
| <b>ENDING FUND BALANCE:</b>                     |                               |  |                               |  |                                            |  |                               |  |                                          |
| Reserved Fund Balances                          |                               |  |                               |  |                                            |  |                               |  |                                          |
| Reserved for Other Purposes                     | -                             |  | 833,135                       |  | 1,398,731                                  |  | 1,613,731                     |  | 1,838,731                                |
| <b>Total Reserved Fund Balances</b>             | -                             |  | <b>833,135</b>                |  | <b>1,398,731</b>                           |  | <b>1,613,731</b>              |  | <b>1,838,731</b>                         |
| Unreserved Fund Balance                         | -                             |  | -                             |  | -                                          |  | -                             |  | -                                        |
| <b>Total Fund Balance</b>                       | -                             |  | <b>833,135</b>                |  | <b>1,398,731</b>                           |  | <b>1,613,731</b>              |  | <b>1,838,731</b>                         |

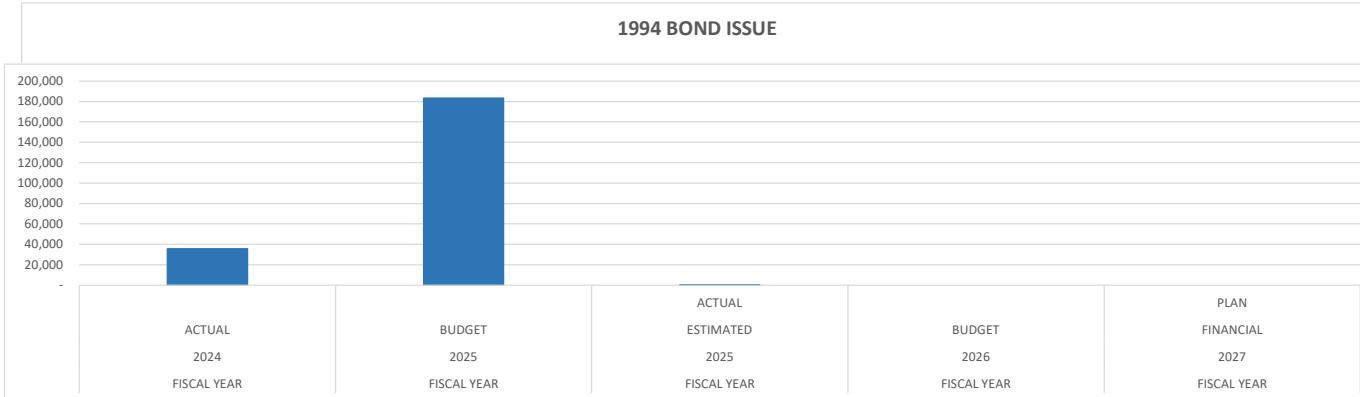


**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**1994 BOND ISSUE**  
**FUND 555**

**Description:**

A Capital Project Fund which accounts for funds from bond issue proceeds approved by the citizens of the City in an election in October 1993. These proceeds are designed to provide for a revolving loan program for industrial development purposes (façade program). A vote redefining the use of these proceeds to be for the purpose of securing and developing industry in the downtown area of the City as determined by the City Council was approved by the citizens of the City in an election held August 11, 2009.

|                               | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES -</b>             |                               |                               |                                            |                               |                                          |
| Interest                      | 33                            | 100                           | 14                                         | -                             | -                                        |
| <b>TOTAL REVENUES</b>         | <b>33</b>                     | <b>100</b>                    | <b>14</b>                                  | <b>-</b>                      | <b>-</b>                                 |
| <b>BEGINNING FUND BALANCE</b> | <b>36,118</b>                 | <b>183,187</b>                | <b>308</b>                                 | <b>-</b>                      | <b>-</b>                                 |
| <b>TOTAL SOURCES</b>          | <b>36,151</b>                 | <b>183,287</b>                | <b>322</b>                                 | <b>-</b>                      | <b>-</b>                                 |
| <b>EXPENDITURES -</b>         |                               |                               |                                            |                               |                                          |
| Capital Outlay                | 35,843                        | 183,287                       | 322                                        | -                             | -                                        |
| <b>TOTAL EXPENDITURES</b>     | <b>35,843</b>                 | <b>183,287</b>                | <b>322</b>                                 | <b>-</b>                      | <b>-</b>                                 |
| <b>ENDING FUND BALANCE</b>    | <b>308</b>                    | <b>-</b>                      | <b>-</b>                                   | <b>-</b>                      | <b>-</b>                                 |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**1994 GO BOND**  
**FUND 555**

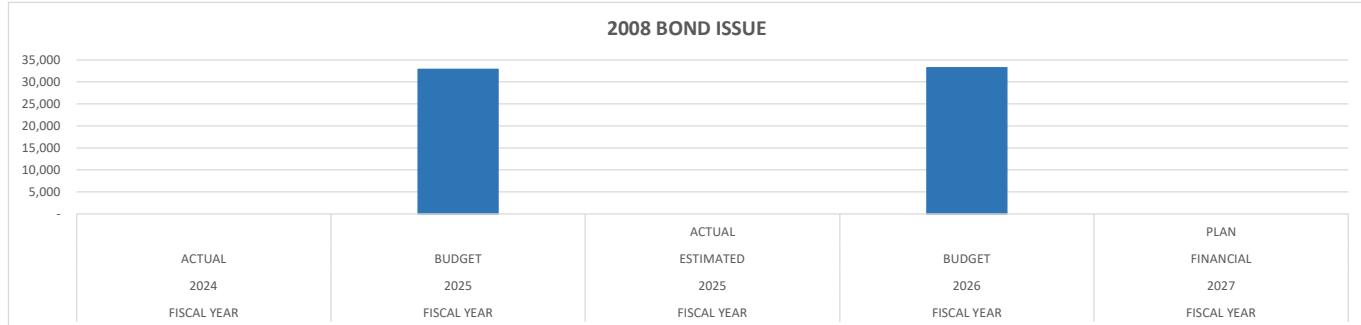
|                               | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|-------------------------------|-------------------|---------------------|---------------------|
| <b>CAPITAL OUTLAY:</b>        |                   |                     | -                   |
| <b>2025 CAPITAL PROJECTS:</b> |                   |                     | -                   |
| <b>TOTAL CAPITAL OUTLAY</b>   |                   | -                   | -                   |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2008 BOND ISSUE**  
**FUND 559**

**Description:**

A Capital Project Fund which accounts for the expenditures of bond proceeds received by the City in Fiscal Years 2009, 2010, 2011 and 2012. These bonds were approved by a vote of the citizens of the City in December 2008. These proceeds were voted to provide funds for various street, public safety, parks and stormwater improvements.

| <b>FINANCIAL HIGHLIGHTS</b>               |                                        |  |                                        |  |                                                      |  |
|-------------------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|
|                                           | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  |
| <b>REVENUES -</b>                         |                                        |  |                                        |  |                                                      |  |
| Interest                                  | 167                                    |  | 20                                     |  | 244                                                  |  |
| <b>OTHER FINANCING SOURCES -</b>          |                                        |  |                                        |  |                                                      |  |
| General Obligation Bond Proceeds          | -                                      |  | -                                      |  | -                                                    |  |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>167</b>                             |  | <b>20</b>                              |  | <b>244</b>                                           |  |
| <b>BEGINNING FUND BALANCE -</b>           |                                        |  |                                        |  |                                                      |  |
| Reserved for Capital Projects             | 32,794                                 |  | 32,961                                 |  | 32,961                                               |  |
| <b>TOTAL SOURCES</b>                      | <b>32,961</b>                          |  | <b>32,981</b>                          |  | <b>33,205</b>                                        |  |
| <b>EXPENDITURES -</b>                     |                                        |  |                                        |  |                                                      |  |
| Capital projects                          | -                                      |  | 32,842                                 |  | -                                                    |  |
| <b>TOTAL EXPENDITURES AND OTHER USES</b>  | <b>-</b>                               |  | <b>32,842</b>                          |  | <b>-</b>                                             |  |
| <b>ENDING FUND BALANCE -</b>              |                                        |  |                                        |  |                                                      |  |
| Reserved for Capital Projects             | 32,961                                 |  | 139                                    |  | 33,205                                               |  |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2008 BOND ISSUE**  
**FUND 559**

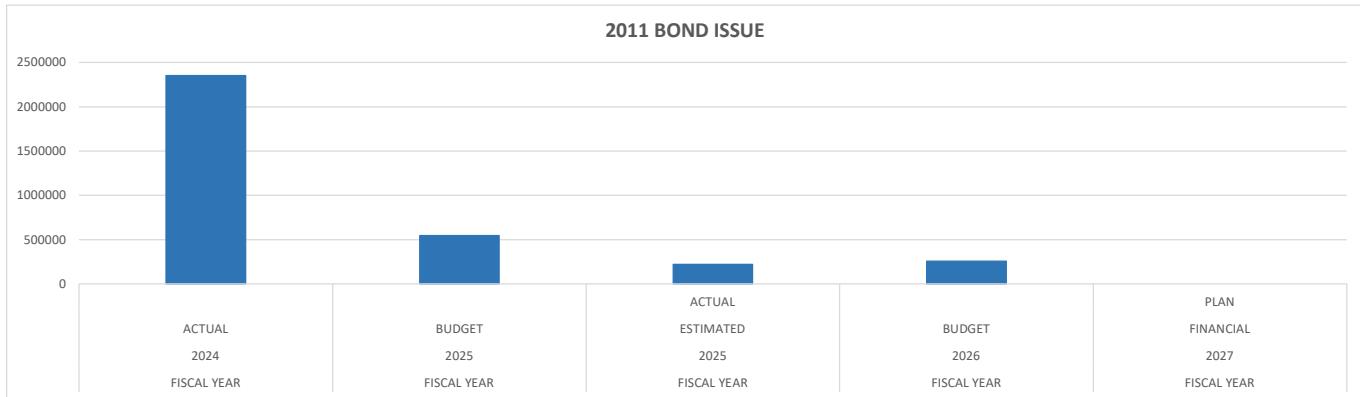
|                             | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|-----------------------------|-------------------|---------------------|---------------------|
| CAPITAL OUTLAY:<br>TBD      | SW25040           | 33,205              | -                   |
| <b>TOTAL CAPITAL OUTLAY</b> |                   | <b>33,205</b>       | -                   |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2011 BOND ISSUE**  
**FUND 591**

**Description:**

A Capital Project Fund which accounts for the expenditures of bond proceeds received by the City in Fiscal Years 2012, 2013, 2014, 2015 & 2016. These bonds were approved by a vote of the citizens of the City in April 2011. These proceeds provide funds for various street, public safety, park and stormwater improvements.

| <b>FINANCIAL HIGHLIGHTS</b>               |                                        |  |                                        |  |                                                      |  |
|-------------------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|
|                                           | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  |
| <b>REVENUES:</b>                          |                                        |  |                                        |  |                                                      |  |
| Interest                                  | 2,137                                  |  | 100                                    |  | 440                                                  |  |
| Miscellaneous                             | -                                      |  | -                                      |  | -                                                    |  |
| <b>OTHER FINANCING SOURCES -</b>          |                                        |  |                                        |  |                                                      |  |
| General Obligation Bond Proceeds          | -                                      |  | -                                      |  | -                                                    |  |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>2,137</b>                           |  | <b>100</b>                             |  | <b>440</b>                                           |  |
| <b>BEGINNING FUND BALANCE -</b>           |                                        |  |                                        |  |                                                      |  |
| Reserved for Capital Projects             | 472,264                                |  | 258,691                                |  | 265,439                                              |  |
| <b>TOTAL SOURCES</b>                      | <b>474,401</b>                         |  | <b>258,791</b>                         |  | <b>265,879</b>                                       |  |
| <b>EXPENDITURES -</b>                     |                                        |  |                                        |  |                                                      |  |
| Capital projects                          | 208,963                                |  | 258,791                                |  | -                                                    |  |
| <b>OTHER FINANCING USES -</b>             |                                        |  |                                        |  |                                                      |  |
| Bond Issuance Costs                       | -                                      |  | -                                      |  | -                                                    |  |
| <b>TOTAL EXPENDITURES AND OTHER USES</b>  | <b>208,963</b>                         |  | <b>258,791</b>                         |  | <b>-</b>                                             |  |
| <b>ENDING FUND BALANCE -</b>              |                                        |  |                                        |  |                                                      |  |
| Reserved for Capital Projects             | 265,439                                |  | -                                      |  | 265,879                                              |  |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2011 BOND ISSUE**  
**FUND 591**

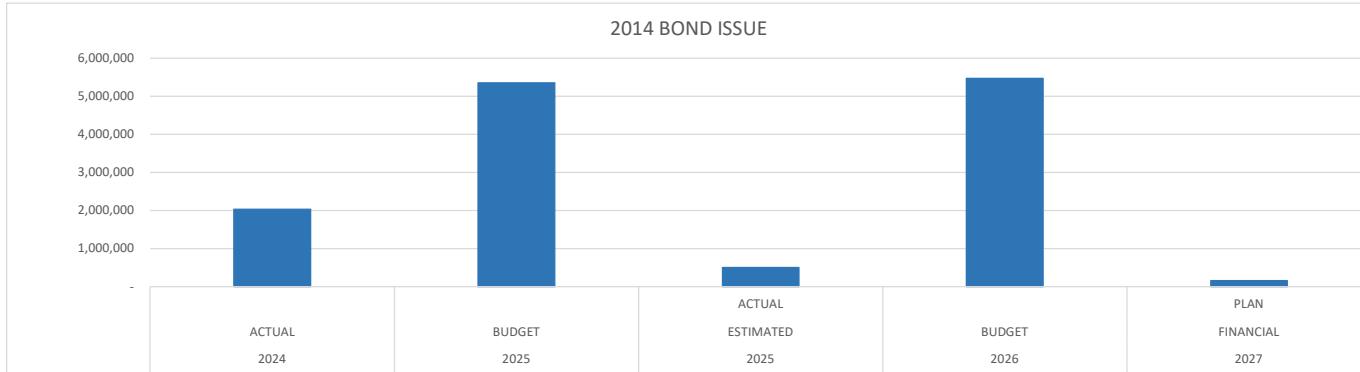
|                             | PROJECT<br>NUMBER | FISCAL YEAR<br>2026   | FISCAL YEAR<br>2027 |
|-----------------------------|-------------------|-----------------------|---------------------|
| CAPITAL OUTLAY              |                   | 265,879               | -                   |
| TBD                         |                   |                       |                     |
| <b>TOTAL CAPITAL OUTLAY</b> |                   | <b><u>265,879</u></b> | <b><u>-</u></b>     |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2014 BOND ISSUE**  
**FUND 592**

**Description:**

A Capital Project Fund which accounts for the expenditures of bond proceeds received by the City in Fiscals Year 2015, 2016, 2017 2018 and 2019. These bonds were approved by a vote of the citizens of the City in August 2014. These proceeds provide funds for various street, public safety, park and stormwater improvements.

| <b>FINANCIAL HIGHLIGHTS</b>               |                                        |  |                                        |  |                                                      |  |
|-------------------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|
|                                           | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  |
| <b>REVENUES:</b>                          |                                        |  |                                        |  |                                                      |  |
| Interest                                  | 200,893                                |  | 36,500                                 |  | 60,000                                               |  |
| Intergovernmental                         | -                                      |  | -                                      |  | -                                                    |  |
| Miscellaneous                             | -                                      |  | -                                      |  | -                                                    |  |
| <b>OTHER FINANCING SOURCES -</b>          |                                        |  |                                        |  |                                                      |  |
| General Obligation Bond Proceeds          | -                                      |  | -                                      |  | -                                                    |  |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>200,893</b>                         |  | <b>36,500</b>                          |  | <b>60,000</b>                                        |  |
| <b>BEGINNING FUND BALANCE -</b>           |                                        |  |                                        |  |                                                      |  |
| Reserved for Capital Projects             | 7,707,308                              |  | 5,474,805                              |  | 5,878,130                                            |  |
| <b>TOTAL SOURCES</b>                      | <b>7,908,201</b>                       |  | <b>5,511,305</b>                       |  | <b>5,938,130</b>                                     |  |
| <b>EXPENDITURES -</b>                     |                                        |  |                                        |  |                                                      |  |
| Capital projects                          | 2,030,071                              |  | 5,351,688                              |  | 500,646                                              |  |
| <b>OTHER FINANCING USES -</b>             |                                        |  |                                        |  |                                                      |  |
| Bond Issuance Costs                       | -                                      |  | -                                      |  | -                                                    |  |
| <b>TOTAL EXPENDITURES AND OTHER USES</b>  | <b>2,030,071</b>                       |  | <b>5,351,688</b>                       |  | <b>500,646</b>                                       |  |
| <b>ENDING FUND BALANCE -</b>              |                                        |  |                                        |  |                                                      |  |
| Reserved for Capital Projects             | 5,878,130                              |  | 159,617                                |  | 5,437,483                                            |  |
|                                           |                                        |  |                                        |  | -                                                    |  |
|                                           |                                        |  |                                        |  | -                                                    |  |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2014 BOND ISSUE**  
**FUND 592**

|                                   | PROJECT<br>NUMBER | FISCAL YEAR             |                       |
|-----------------------------------|-------------------|-------------------------|-----------------------|
|                                   |                   | 2026                    | 2027                  |
| <b>FY 2025 CARRYOVER PROJECTS</b> |                   |                         |                       |
| <b>STREETS</b>                    |                   |                         |                       |
| OLIVE: ALBANY/KENOSHA - 4 LANES   | ST1710            | 2,350,996               |                       |
| <b>TOTAL STREETS</b>              |                   | <u>2,350,996</u>        |                       |
| <b>PUBLIC SAFETY</b>              |                   |                         |                       |
| PUBLIC SAFETY COMPLEX PHASE 2     | 191711            | 847,623                 | 159,867               |
| RADIO COMMUNICATION TOWER         | 191713            | 463,900                 |                       |
| <b>TOTAL PUBLIC SAFETY</b>        |                   | <u>1,311,523</u>        | <u>159,867</u>        |
| <b>QUALITY OF LIFE</b>            |                   |                         |                       |
| BROKEN ARROW CREEK TRAIL          | 146020            | 96,367                  |                       |
| INDIAN SPRINGS PLAYGROUND         | 176043            | 78,600                  |                       |
| WASHINGTON TRAIL                  | 2160340           | 387,751                 |                       |
| ELAM PARK                         | 196031            | 189,710                 |                       |
| <b>TOTAL QUALITY OF LIFE</b>      |                   | <u>752,428</u>          |                       |
| <b>STORMWATER</b>                 |                   |                         |                       |
| DRAINAGE IMPROVEMENTS - PHASE I   | SW1505            | 13,900                  |                       |
| 37TH ST - HOUSTON/ALBANY          | ST1413            | 264,815                 |                       |
| <b>TOTAL STORMWATER</b>           |                   | <u>278,715</u>          |                       |
| <b>TO BE DETERMINED PROJECT</b>   |                   | 780,321                 |                       |
| <b>TOTAL 592</b>                  |                   | <u><u>5,473,983</u></u> | <u><u>159,867</u></u> |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2018 BOND ISSUE**  
**FUND 593**

**Description:**

A Capital Project Fund which accounts for the expenditures of bond proceeds received by the City in Fiscals Year 2019, 2020 and 2020. These bonds were approved by a vote of the citizens of the City in August 2018. These proceeds provide funds for various street, public safety, park and stormwater improvements.

| <b>FINANCIAL HIGHLIGHTS</b>               |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
|-------------------------------------------|----------------------------------------|--|----------------------------------------|--|------------------------------------------------------|--|----------------------------------------|--|----------------------------------------------------|
|                                           | <b>FISCAL YEAR<br/>2024<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2025<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2025<br/>ESTIMATED<br/>ACTUAL</b> |  | <b>FISCAL YEAR<br/>2026<br/>BUDGET</b> |  | <b>FISCAL YEAR<br/>2027<br/>FINANCIAL<br/>PLAN</b> |
| <b>REVENUES:</b>                          |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Interest                                  | 2,625,948                              |  | 4,250,000                              |  | 4,021,000                                            |  | 4,250,000                              |  | 1,000,000                                          |
| Intergovernmental                         | 387,734                                |  | -                                      |  | -                                                    |  | -                                      |  | -                                                  |
| Miscellaneous                             | -                                      |  | -                                      |  | 22,390                                               |  | -                                      |  | -                                                  |
| <b>OTHER FINANCING SOURCES -</b>          |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| General Obligation Bond Proceeds          | 35,000,000                             |  | 21,000,000                             |  | 23,500,000                                           |  | 17,000,000                             |  | 18,775,000                                         |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>38,013,683</b>                      |  | <b>25,250,000</b>                      |  | <b>27,543,390</b>                                    |  | <b>21,250,000</b>                      |  | <b>19,775,000</b>                                  |
| <b>BEGINNING FUND BALANCE -</b>           |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Reserved for Capital Projects             | 71,705,813                             |  | 96,291,779                             |  | 96,291,779                                           |  | 93,339,809                             |  | 4,729,732                                          |
| <b>TOTAL SOURCES</b>                      | <b>109,719,496</b>                     |  | <b>121,541,779</b>                     |  | <b>123,835,169</b>                                   |  | <b>114,589,809</b>                     |  | <b>24,504,732</b>                                  |
| <b>EXPENDITURES -</b>                     |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Miscellaneous                             | -                                      |  | -                                      |  | 170,910                                              |  | -                                      |  | 18,775,000                                         |
| Capital projects                          | 13,284,698                             |  | 108,964,760                            |  | 30,191,650                                           |  | 109,730,078                            |  | 18,775,000                                         |
| <b>OTHER FINANCING USES -</b>             |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Bond Issuance Costs                       | 143,019                                |  | -                                      |  | 132,800                                              |  | 130,000                                |  | 140,000                                            |
| <b>TOTAL EXPENDITURES AND OTHER USES</b>  | <b>13,427,717</b>                      |  | <b>108,964,760</b>                     |  | <b>30,495,360</b>                                    |  | <b>109,860,078</b>                     |  | <b>18,915,000</b>                                  |
| <b>ENDING FUND BALANCE -</b>              |                                        |  |                                        |  |                                                      |  |                                        |  |                                                    |
| Reserved for Capital Projects             | 96,291,779                             |  | 12,577,019                             |  | 93,339,809                                           |  | 4,729,732                              |  | 5,589,732                                          |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2018 BOND ISSUE**  
**FUND 593**

|                                      |              | PROJECT<br>NUMBER | FISCAL YEAR<br>2026 | FISCAL YEAR<br>2027 |
|--------------------------------------|--------------|-------------------|---------------------|---------------------|
| <b>2025 CARRYOVER PROJECTS</b>       |              |                   |                     |                     |
| <b>STREETS</b>                       |              |                   |                     |                     |
| HOUSTON-9TH/OLD HIGHWAY 51           | CONSTRUCTION | ST1926            | 4,205,343           |                     |
| HOUSTON-9TH/OLD HIGHWAY 51           | DESIGN       | ST1926            | 1,752               |                     |
| WASHINGTON-OLIVE/ASPEN               | CONSTRUCTION | ST1927            | 195,642             |                     |
| 9TH & KENOSHA                        | ROW          | ST1929            | 230,822             |                     |
| 9TH & HILLSIDE                       | CONSTRUCTION | ST1930            | 157,291             |                     |
| 23RD- OMAHA/ALBANY                   | CONSTRUCTION | ST1931            | 3,167,249           |                     |
| BRIDGE-23RD-OMAHA/ALBANY             | CONSTRUCTION | ST1932            | 4,030,727           |                     |
| REHAB RESIDENTIAL STREETS            | CONSTRUCTION | ST1933            | 8,531,524           |                     |
| REHAB RESIDENTIAL STREETS            | DESIGN       | ST1933            | 577,500             |                     |
| OLD TOWN-KENOSHA-HOUSTON/ELM-9TH     | CONSTRUCTION | ST1934            | 500,000             |                     |
| SIDEWALK IMPROVEMENTS-CONST          | ROW          | ST1935            | 10,000              |                     |
| SIDEWALK IMPROVEMENTS-CONST          | DESIGN       | ST1935            | 10,000              |                     |
| SIDEWALK IMPROVEMENTS-CONST          | CONSTRUCTION | ST1935            | 494,799             |                     |
| DOWNTOWN INFRASTRUCTURE IMPROVEMENTS | CONSTRUCTION | ST1936            | 2,133,496           |                     |
| 9TH/HWY 51 SIDEWALK                  | CONSTRUCTION | ST1939            | 1,880               |                     |
| 9TH-HOUSTON/WASHINGTON               | DESIGN       | ST2027            | 655,399             |                     |
| 9TH-HOUSTON/WASHINGTON               | CONSTRUCTION | ST2027            | 3,681,301           |                     |
| HOUSTON - OLIVE/ASPEN                | CONSTRUCTION | ST2029            | 3,114,273           |                     |
| ASPEN-TUCSON/SHREVEPORT              | ROW          | ST2031            | 253,800             |                     |
| ASPEN-TUCSON/SHREVEPORT              | CONSTRUCTION | ST2031            | 6,055,979           |                     |
| ASPEN-TUCSON/SHREVEPORT              | DESIGN       | ST2031            | 54,483              |                     |
| ALBANY-23RD/37TH                     | CONSTRUCTION | ST2035            | 68,845              |                     |
| ALBANY-23RD/37TH                     | DESIGN       | ST2035            | 19,625              |                     |
| BA EXPRESSWAY ENTRWAY IMPROVEMENTS   | CONSTRUCTION | ST2042            | 1,388,400           |                     |
| WASHINGTON-9TH/23RD                  | CONSTRUCTION | ST2110            | 4,524,686           |                     |
| WASHINGTON-9TH/23RD                  | DESIGN       | ST2110            | 167,150             |                     |
| 37TH-DEARBORN/OMAHA                  | ROW          | ST2130            | 551,525             |                     |
| 37TH-DEARBORN/OMAHA                  | DESIGN       | ST2130            | 220,858             |                     |
| 37TH-DEARBORN/OMAHA                  | CONSTRUCTION | ST2130            | 4,197,818           |                     |
| 37TH/ALBANY-OMAHA                    | DESIGN       | ST2140            | 326,700             |                     |
| ELM/KENOSHA - HWY 51                 | DESIGN       | ST21440           | 500,000             |                     |
| MELINDA PARK STREET REHAB            | CONSTRUCTION | ST2270            | 648,150             |                     |
| CITY/COUNTY JOINT ST IMPROVEMENTS    | CONSTRUCTION | ST2280            | 2,149,044           |                     |
| INNOVATION DISTRICT IMPROVEMENTS     | CONSTRUCTION | ST2290            | 1,932,895           |                     |
| TUCSON/1ST-9TH                       | CONSTRUCTION | ST23270           | 800,000             |                     |
| 9TH/WASHINGTON - NEW ORLEANS         | ROW          | ST23280           | 620,000             |                     |
| CITY WIDE SIGNATIZATION IMPROVEMENTS | ROW          | TS22130           | 25,000              |                     |
| CITY WIDE SIGNATIZATION IMPROVEMENTS | CONSTRUCTION | TS22130           | 515,000             |                     |
| CITY WIDE SIGNATIZATION IMPROVEMENTS | DESIGN       | TS22130           | 40,000              |                     |
| IOLA ST REHAB - ELM - 1ST            | CONSTRUCTION | ST24010           | 23,705              |                     |
| ASPEN/ALBANY-KENOSHA                 | DESIGN       | ST24190           | 160,000             |                     |
| ASPEN/ALBANY-KENOSHA                 | CONSTRUCTION | ST24190           | 1,840,000           |                     |
| NEW ORLEANS/GARNETT - OLIVE          | ROW          | ST24200           | 155,000             |                     |
| NEW ORLEANS/GARNETT - OLIVE          | CONSTRUCTION | ST24200           | 433,490             |                     |
| 23RD/ALBANY-KENOSHA                  | ROW          | ST24210           | 240,000             |                     |
| 23RD/ALBANY-KENOSHA                  | DESIGN       | ST24210           | 55,000              |                     |
| 23RD/ALBANY-KENOSHA                  | CONSTRUCTION | ST24210           | 675,700             |                     |
| 23RD/WASHINGTON INTERSECTION         | ROW          | ST24220           | 180,000             |                     |
| 23RD/WASHINGTON INTERSECTION         | DESIGN       | ST24220           | 2,000               |                     |
| 23RD/WASHINGTON INTERSECTION         | CONSTRUCTION | ST24220           | 479,893             |                     |
| MIDWAY/KENOSHA INTERSECTION          | ROW          | ST24230           | 170,000             |                     |
| MIDWAY/KENOSHA INTERSECTION          | DESIGN       | ST24230           | 120,000             |                     |
| MIDWAY/KENOSHA INTERSECTION          | CONSTRUCTION | ST24230           | 1,160,000           |                     |
| MIDWAY/HOUSTON INTERSECTION          | ROW          | ST24240           | 150,000             |                     |
| MIDWAY/HOUSTON INTERSECTION          | DESIGN       | ST24240           | 100,000             |                     |
| MIDWAY/HOUSTON INTERSECTION          | CONSTRUCTION | ST24240           | 1,000,000           |                     |
| UNIVERSITY/WASHINGTON-NEW ORLEANS    | ROW          | ST24250           | 160,000             |                     |
| UNIVERSITY/WASHINGTON-NEW ORLEANS    | DESIGN       | ST24250           | 100,000             |                     |
| UNIVERSITY/WASHINGTON-NEW ORLEANS    | CONSTRUCTION | ST24250           | 1,040,000           |                     |
| WOLF CREEK ESTATES                   | CONSTRUCTION | 2453170           | 43,983              |                     |
| GATEWAY PROJECT                      | CONSTRUCTION | 201710            | 491,349             |                     |
| WOODSTOCK PHASE 1                    | CONSTRUCTION | ST25090           | 575,000             |                     |
| VALLEY RIDGE ROSSER PHASE 2          | CONSTRUCTION | ST25110           | 450,000             |                     |
| SWANDA ACRES                         | CONSTRUCTION | ST25130           | 825,000             |                     |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2018 BOND ISSUE**  
**FUND 593**

|                                |              |         |                          |
|--------------------------------|--------------|---------|--------------------------|
| 9TH-NEW ORLEANS/CREEK TURNPIKE | ROW          | ST25210 | 180,000                  |
| 9TH-NEW ORLEANS/CREEK TURNPIKE | DESIGN       | ST25210 | 120,000                  |
| 9TH-NEW ORLEANS/CREEK TURNPIKE | CONSTRUCTION | ST25210 | 1,200,000                |
| WASHINGTON-23RD/UNIVERSITY     | ROW          | ST25220 | 106,000                  |
| WASHINGTON-23RD/UNIVERSITY     | DESIGN       | ST25220 | 158,000                  |
| WASHINGTON-23RD/UNIVERSITY     | CONSTRUCTION | ST25220 | 1,436,000                |
| TBD - STREETS                  | CONSTRUCTION |         | 220,460                  |
| <b>TOTAL STREETS</b>           |              |         | <b><u>70,809,538</u></b> |

**PUBLIC SAFETY**

|                                      |              |         |                         |
|--------------------------------------|--------------|---------|-------------------------|
| BROKEN ARROW POLICE DEPT JAIL        | DESIGN       | 203019  | 9,600                   |
| BROKEN ARROW POLICE DEPT JAIL        | CONSTRUCTION | 203019  | 2,790,000               |
| FIRE TRUCKS/AMBULANCE                | VEHICLES     | 203531  | 269,168                 |
| JAIL RENOVATION                      | CONSTRUCTION | 203019  | 2,790,000               |
| JAIL RENOVATION                      | DESIGN       | 203019  | 9,600                   |
| FIRE STATION-NORTH CITY              | ROW          | 2435170 | 60,000                  |
| FIRE STATION-NORTH CITY              | DESIGN       | 2435170 | 60,918                  |
| PUBLIC SAFETY COMPLEX-PARKING LOT    | DESIGN       | 2430340 | 40,000                  |
| PUBLIC SAFETY COMPLEX-PARKING LOT    | CONSTRUCTION | 2430340 | 460,000                 |
| FIRE/POLICE TRAINING CENTER FACILITY | DESIGN       | 2435160 | 80,000                  |
| FIRE/POLICE TRAINING CENTER FACILITY | CONSTRUCTION | 2435160 | 920,000                 |
| TBD - PUBLIC SAFETY (FIRE)           | CONSTRUCTION |         | 167,672                 |
| <b>TOTAL PUBLIC SAFETY</b>           |              |         | <b><u>7,656,957</u></b> |

**QUALITY OF LIFE**

|                                          |                     |         |                         |
|------------------------------------------|---------------------|---------|-------------------------|
| COMMUNITY TRAIL NETWORK - PED TRAIL      | CONSTRUCTION        | 196032  | 15,164                  |
| COMMUNITY TRAIL NETWORK                  | CONSTRUCTION        | 2160430 | 1,745,000               |
| NIENHUIS PARK PEDESTRIAN TRAIL           | CONSTRUCTION        | 2260370 | 187,883                 |
| CENTRAL PARK ROSE GARDEN                 | CONSTRUCTION        | 2360450 | 228                     |
| NIENHUIS PARK IMPROVEMENTS               | CONSTRUCTION        | 206032  | 355,500                 |
| NIENHUIS PARK IMPROVEMENTS               | DESIGN              | 206032  | 10,000                  |
| NIENHUIS PARK - SYNTHETIC TURF           | CONSTRUCTION        | 2460360 | 300,000                 |
| NIENHUIS PARK - SYNTHETIC TURF           | DESIGN              | 2460360 | 1,405,760               |
| HIGHLAND PARK: PLAYGROUND/PLAYING FIELDS | CONSTRUCTION        | 196024  | 3,136                   |
| PLAYGROUND IMPROVEMENTS                  | DESIGN              | 2560370 | 55,000                  |
| PLAYGROUND IMPROVEMENTS                  | CONSTRUCTION        | 2560370 | 610,000                 |
| BATTLE CREEK-NEW IRRIGATION SYSTEM       | CONSTRUCTION        | 206039  | 221,812                 |
| TBD - PARKS                              | MISC CAPITAL OUTLAY |         | 98,077                  |
| <b>TOTAL QUALITY OF LIFE</b>             |                     |         | <b><u>5,007,560</u></b> |

**PUBLIC BUILDINGS**

|                               |              |         |                         |
|-------------------------------|--------------|---------|-------------------------|
| CITY MAINTENACE FACILITY      | DESIGN       | 2217090 | 1,331,567               |
| PUBLIC WORKS FACILITIES       | CONSTRUCTION | 2317210 | 700,000                 |
| PUBLIC WORKS FACILITIES       | DESIGN       | 2317210 | 56,900                  |
| GEN SERVICES ADMIN BUILDING   | CONSTRUCTION | 2517170 | 15,968                  |
| GEN SERVICES ADMIN BUILDING   | DESIGN       | 2517170 | 1,219,025               |
| <b>TOTAL PUBLIC BUILDINGS</b> |              |         | <b><u>3,323,460</u></b> |

**STORMWATER**

|                                  |              |         |                         |
|----------------------------------|--------------|---------|-------------------------|
| BRIDGE REPLACEMENTS              | DESIGN       | SW22040 | 554,000                 |
| STONE RIDGE TOWN DRAINAGE        | CONSTRUCTION | SW1910  | 2,770,505               |
| STONE RIDGE TOWN DRAINAGE        | DESIGN       | SW1910  | 8,487                   |
| ADAMS CREEK WET DRAINAGE         | DESIGN       | SW1913  | 39,917                  |
| VILLAGE SQUARE II/VANDEVER ACRES | ROW          | SW24040 | 20,000                  |
| VILLAGE SQUARE II/VANDEVER ACRES | CONSTRUCTION | SW24040 | 333,825                 |
| VILLAGE SQUARE II/VANDEVER ACRES | DESIGN       | SW24040 | 46,175                  |
| <b>TOTAL STORMWATER</b>          |              |         | <b><u>3,772,908</u></b> |

**DRAINAGE**

|                                         |              |         |         |
|-----------------------------------------|--------------|---------|---------|
| BROKEN ARROW CREEK BASIN                | CONSTRUCTION | SW1915  | 56,530  |
| ELM OR ASPEN CREEK BASIN                |              | SW1917  | 35,458  |
| ASPEN POND IMPROVEMENTS                 |              | SW1918  | 10,246  |
| LION ST CULVERT                         |              | SW2008  | 3,480   |
| 8TH & NATCHEZ                           |              | SW21020 | 384,719 |
| STONEWOOD CROSSING DRAINAGE IMPROVEMENT |              | SW21030 | 8,825   |
| WILLOW SPRINGS IV                       |              | SW21040 | 17,911  |
| NATCHEZ ST TRIBUTARY                    |              | SW21070 | 640     |
| ASPEN RIDGE STORM SEWER                 |              | SW21080 | 15,028  |
| WATERFORD PARK II                       |              | SW21090 | 5,904   |
| JASPER & 7TH                            |              | SW22030 | 100,510 |
| SHENANDOAH VALLEY AT BATTLE CREEK       |              | SW23030 | 40,857  |
| WOODCREEK II DRAINAGE IMPROVEMENTS      |              | SW24030 | 40,000  |
| GLEN EAGLES                             | DESIGN       | SW24050 | 7,502   |
| PRESERVE PARK POND NORTH PATH REPAIR    |              | SW24060 | 130,241 |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**2018 BOND ISSUE**  
**FUND 593**

|                                        |              |         |                   |
|----------------------------------------|--------------|---------|-------------------|
| NEEDA POND REHABILITATION              |              | SW25020 | 1,000             |
| W FARGO DR DRAINAGE                    | CONSTRUCTION | SW24020 | 48,734            |
| JASPER & 7TH DRAINAGE IMPROVEMENTS     | CONSTRUCTION | SW22030 | 6,500             |
| JASPER & 7TH DRAINAGE IMPROVEMENTS     | DESIGN       | SW22030 | 94,010            |
| 8TH & NATCHEZ CULVERT REPLACEMENT      | CONSTRUCTION | SW21020 | 384,719           |
| HASKELL PARK STORM SEWER REPAIR        | CONSTRUCTION | SW23060 | 10,001            |
| HASKELL PARK STORM SEWER REPAIR        | DESIGN       | SW23060 | 5,251             |
| PRESERVE PARK POND NORTH PATH REPAIR   | CONSTRUCTION | SW24060 | 130,241           |
| S 4TH ST CHANNEL CLEARING              | DESIGN       | SW24100 | 28,400            |
| WOODCREEK II DRAINAGE IMPROVEMENTS     | CONSTRUCTION | SW24030 | 40,000            |
| PRESERVE PARK ADAMS CREEK EROSION      | DESIGN       | SW24070 | 3,332             |
| DIOCESCE CHANNEL STABILIZATION         | CONSTRUCTION | SW24080 | 430,000           |
| DIOCESCE CHANNEL STABILIZATION         | DESIGN       | SW24080 | 50,000            |
| NEEDA POND REHABILITATION              | DESIGN       | SW25020 | 1,000             |
| S 195TH AVE STORM SEWER DESIGN         | DESIGN       | SW25030 | 35,000            |
| BRISTOL PONDS STOREWATER IMPROVEMENTS  | DESIGN       | SW25080 | 4,285             |
| ASPEN POND RETAINING WALL IMPROVEMENTS | DESIGN       | SW25070 | 25,440            |
| RUSHBROOKE EROSION & MITIGATION STUDY  | CONSTRUCTION | SW21110 | 810               |
| CEDAR RIDGE ESTATES                    | DESIGN       | SW22050 | 3,081             |
| <b>TOTAL DRAINAGE</b>                  |              |         | <b>2,159,655</b>  |
| <b>TOTAL CARRYOVER PROJECTS</b>        |              |         | <b>92,730,078</b> |

**FY 25/26 BOND SALE \$17,000,000**

**PROPOSITION #1**

|                                         |              |         |                   |
|-----------------------------------------|--------------|---------|-------------------|
| IMPROVEMENTS 9TH STREET AND KENOSHA     | CONSTRUCTION | ST1929  | 1,760,000         |
| INTERSECTION 9TH AND HILLSIDE DRIVE     | CONSTRUCTION | ST1930  | 1,520,000         |
| WIDEN 9TH ST- WASHINGTON TO NEW ORLEANS | CONSTRUCTION | ST23280 | 4,160,000         |
| REHAB RESIDENTIAL STREETS               | DESIGN       | ST1933  | 300,000           |
| REHAB RESIDENTIAL STREETS               | CONSTRUCTION | ST1933  | 3,515,000         |
| DALLAS ST REAHABILITATION               | DESIGN       | ST25320 | 140,000           |
| DALLAS ST REAHABILITATION               | ROW          | ST25320 | 200,000           |
| DALLAS ST REAHABILITATION               | CONSTRUCTION | ST25320 | 1,360,000         |
| OLD TOWN(KENOSHA TO HOUSTON/ELM TO 9TH) | DESIGN       | ST1934  | 40,000            |
| OLD TOWN(KENOSHA TO HOUSTON/ELM TO 9TH) | ROW          | ST1934  | 60,000            |
| OLD TOWN(KENOSHA TO HOUSTON/ELM TO 9TH) | CONSTRUCTION | ST1934  | 400,000           |
| SIDEWALK IMPROVEMENTS                   | DESIGN       | ST1935  | 10,000            |
| SIDEWALK IMPROVEMENTS                   | ROW          | ST1935  | 10,000            |
| SIDEWALK IMPROVEMENTS                   | CONSTRUCTION | ST1935  | 230,000           |
| <b>TOTAL TRANSPORTATION</b>             |              |         | <b>13,705,000</b> |

**PROPOSITION #5 STORMWATER**

|                                         |              |         |                |
|-----------------------------------------|--------------|---------|----------------|
| LANCASTER PARK DETENTION FACILTY        | DESIGN       |         | 40,000         |
| TIGER CREEK NATURE PARK AND TIGER CREEK | DESIGN       | SW1912  | 30,000         |
| TIGER CREEK NATURE PARK AND TIGER CREEK | CONSTRUCTION | SW1912  | 345,000        |
| SHOPS AT ADAMS CREEK                    | DESIGN       | SW1913  | 10,000         |
| SHOPS AT ADAMS CREEK                    | CONSTRUCTION | SW1913  | 115,000        |
| BRIDGE REPLACEMENT                      | DESIGN       | SW22040 | 40,000         |
| BRIDGE REPLACEMENT                      | ROW          | SW22040 | 30,000         |
| BRIDGE REPLACEMENT                      | CONSTRUCTION | SW22040 | 185,000        |
| <b>TOTAL STORMWATER</b>                 |              |         | <b>795,000</b> |

|                                              |              |        |                  |
|----------------------------------------------|--------------|--------|------------------|
| ADAMS CREEK BASIN                            | DESIGN       | SW1914 | 30,000           |
| ADAMS CREEK BASIN                            | CONSTRUCTION | SW1914 | 345,000          |
| BROKEN ARROW CREEK BASIN                     | DESIGN       | SW1915 | 30,000           |
| BROKEN ARROW CREEK BASIN                     | CONSTRUCTION | SW1915 | 345,000          |
| HAIKEY CREEK BASIN                           | DESIGN       | SW1916 | 30,000           |
| HAIKEY CREEK BASIN                           | CONSTRUCTION | SW1916 | 345,000          |
| ELM OR ASPEN CREEK BASIN                     | DESIGN       | SW1917 | 20,000           |
| ELM OR ASPEN CREEK BASIN                     | CONSTRUCTION | SW1917 | 205,000          |
| ADAMS CREEK BASIN-IMPROVEMENTS               | DESIGN       | SW1914 | 70,000           |
| ADAMS CREEK BASIN-IMPROVEMENTS               | CONSTRUCTION | SW1914 | 330,000          |
| DRAINAGE IMPRVMNTS BROKEN ARROW CREEK BASIN  | DESIGN       | SW1915 | 50,000           |
| DRAINAGE IMPRVMNTS BROKEN ARROW CREEK BASIN  | CONSTRUCTION | SW1915 | 350,000          |
| DRAINAGE IMPRVMNTS AT HAIKEY CREEK BASIN     | DESIGN       | SW1916 | 40,000           |
| DRAINAGE IMPRVMNTS AT HAIKEY CREEK BASIN     | CONSTRUCTION | SW1916 | 260,000          |
| DRAINAGE IMPRVMNTS -ELM OR ASPEN CREEK BASIN | DESIGN       | SW1917 | 10,000           |
| DRAINAGE IMPRVMNTS -ELM OR ASPEN CREEK BASIN | CONSTRUCTION | SW1917 | 40,000           |
| <b>TOTAL GO BOND PROJECT FY 26-27</b>        |              |        | <b>2,500,000</b> |

**TOTAL 593**

**17,000,000**

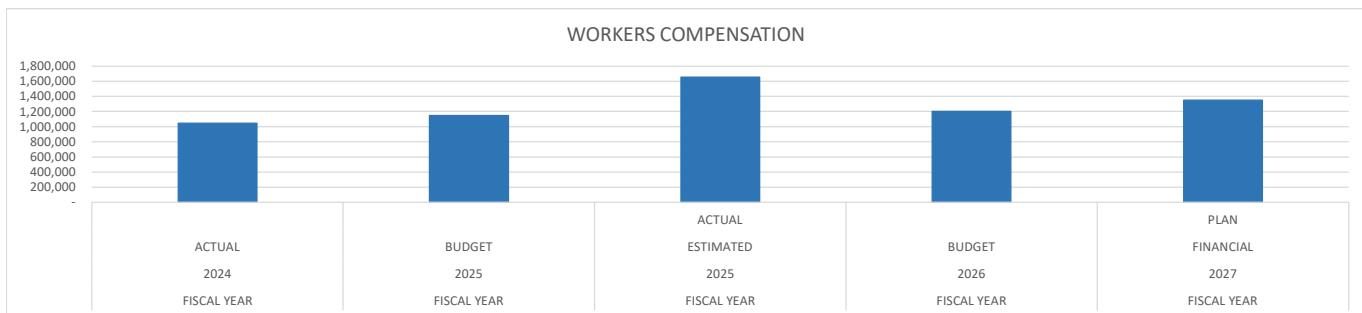
**109,730,078**

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**WORKERS COMPENSATION**  
**FUND 660**

**Description:**

An Internal Services Fund which receives monies through charges to the General Fund and the Broken Arrow Municipal Authority for reimbursement of expenses paid for worker's compensation claims.

| FINANCIAL HIGHLIGHTS          |                               |  |                               |  |                                            |  |                               |  |                                          |
|-------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
|                               | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES:</b>              |                               |  |                               |  |                                            |  |                               |  |                                          |
| Charges for Services          | 1,155,000                     |  | 1,415,000                     |  | 1,415,000                                  |  | 1,482,000                     |  | 1,500,000                                |
| Interest                      | 7,980                         |  | 2,500                         |  | 17,147                                     |  | 2,500                         |  | 2,000                                    |
| Miscellaneous                 | 49,691                        |  | 45,000                        |  | 55,000                                     |  | 45,000                        |  | 30,000                                   |
| <b>TOTAL REVENUE</b>          | <b>1,212,671</b>              |  | <b>1,462,500</b>              |  | <b>1,487,147</b>                           |  | <b>1,529,500</b>              |  | <b>1,532,000</b>                         |
| <b>BEGINNING FUND BALANCE</b> | <b>2,195,182</b>              |  | <b>2,606,134</b>              |  | <b>2,606,134</b>                           |  | <b>2,664,270</b>              |  | <b>2,993,770</b>                         |
| <b>TOTAL SOURCES</b>          | <b>3,407,853</b>              |  | <b>4,068,634</b>              |  | <b>4,093,281</b>                           |  | <b>4,193,770</b>              |  | <b>4,525,770</b>                         |
| <b>EXPENDITURES:</b>          |                               |  |                               |  |                                            |  |                               |  |                                          |
| OTHER SERVICES & CHARGES -    |                               |  |                               |  |                                            |  |                               |  |                                          |
| Claims                        | 244,572                       |  | 250,000                       |  | 225,074                                    |  | 250,000                       |  | 250,000                                  |
|                               | 801,719                       |  | 900,000                       |  | 1,429,011                                  |  | 950,000                       |  | 1,100,000                                |
| <b>TOTAL EXPENDITURES</b>     | <b>1,046,291</b>              |  | <b>1,150,000</b>              |  | <b>1,654,085</b>                           |  | <b>1,200,000</b>              |  | <b>1,350,000</b>                         |
| <b>ENDING FUND BALANCE</b>    | <b>2,606,134</b>              |  | <b>3,168,634</b>              |  | <b>2,664,270</b>                           |  | <b>2,993,770</b>              |  | <b>3,175,770</b>                         |

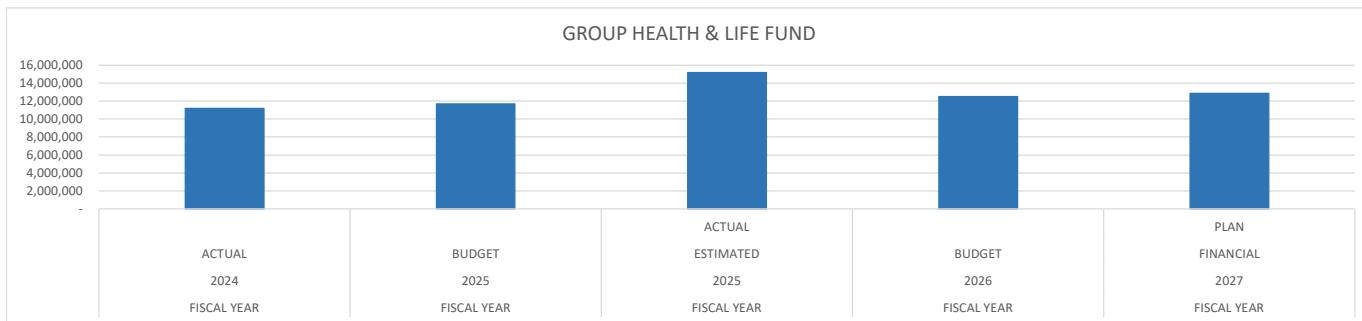


**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**GROUP HEALTH & LIFE FUND**  
**FUND 661**

**Description:**

The Group Health and Life Fund accounts for charges to the operating funds of the City used to pay the expenses of the City's shared risk group health and life insurance plans.

| FINANCIAL HIGHLIGHTS          |                               |  |                               |  |                                            |  |                               |  |                                          |
|-------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
|                               | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES -</b>             |                               |  |                               |  |                                            |  |                               |  |                                          |
| Charges for Services          | 12,484,118                    |  | 12,205,870                    |  | 12,984,605                                 |  | 14,283,066                    |  | 14,997,219                               |
| Interest                      | 7,211                         |  | 750                           |  | 8,375                                      |  | 1,500                         |  | 1,000                                    |
| <b>TOTAL REVENUE</b>          | <b>12,491,329</b>             |  | <b>12,206,620</b>             |  | <b>12,992,980</b>                          |  | <b>14,284,566</b>             |  | <b>14,998,219</b>                        |
| <b>BEGINNING FUND BALANCE</b> | <b>1,109,919</b>              |  | <b>2,414,693</b>              |  | <b>2,414,693</b>                           |  | <b>228,542</b>                |  | <b>2,013,108</b>                         |
| <b>TOTAL SOURCES</b>          | <b>13,601,248</b>             |  | <b>14,621,313</b>             |  | <b>15,407,673</b>                          |  | <b>14,513,108</b>             |  | <b>17,011,327</b>                        |
| <b>EXPENDITURES -</b>         |                               |  |                               |  |                                            |  |                               |  |                                          |
| OTHER SERVICES & CHARGES -    |                               |  |                               |  |                                            |  |                               |  |                                          |
| Claims                        | 11,186,556                    |  | 11,676,486                    |  | 15,179,131                                 |  | 12,500,000                    |  | 12,875,000                               |
| <b>TOTAL EXPENDITURES</b>     | <b>11,186,556</b>             |  | <b>11,676,486</b>             |  | <b>15,179,131</b>                          |  | <b>12,500,000</b>             |  | <b>12,875,000</b>                        |
| <b>ENDING FUND BALANCE</b>    | <b>2,414,693</b>              |  | <b>2,944,827</b>              |  | <b>228,542</b>                             |  | <b>2,013,108</b>              |  | <b>4,136,327</b>                         |

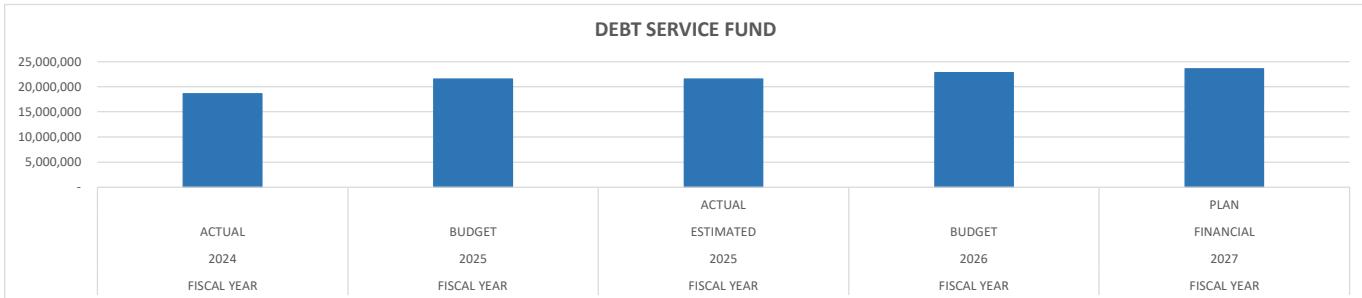


**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**DEBT SERVICE FUND**  
**FUND 770**

**Description:**

The Debt Service Fund accounts for the principal, interest and fiscal agent fees associated with the general obligation debt approved in elections by the citizens of Broken Arrow. This fund also accounts for principal and interest payments on court-assessed judgments.

| FINANCIAL HIGHLIGHTS                |                               |                               |                                            |                               |                                          |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
|                                     | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
| <b>REVENUES:</b>                    |                               |                               |                                            |                               |                                          |
| Advalorem Taxes                     | 19,999,598                    | 20,965,730                    | 21,012,500                                 | 22,956,703                    | 24,429,030                               |
| <b>Total Advalorem Taxes</b>        | <b>19,999,598</b>             | <b>20,965,730</b>             | <b>21,012,500</b>                          | <b>22,956,703</b>             | <b>24,429,030</b>                        |
| Interest                            | 745,156                       | 600,000                       | 882,298                                    | 600,000                       | 500,000                                  |
| Miscellaneous                       | 1,905                         | -                             | -                                          | -                             | -                                        |
| <b>OTHER FINANCING SOURCES</b>      |                               |                               |                                            |                               |                                          |
| Proceeds from long-term debt        | -                             | -                             | -                                          | -                             | -                                        |
| Premium on Bonds Sold               | 700,000                       | -                             | 669,695                                    | -                             | -                                        |
| <b>TOTAL REVENUES &amp; SOURCES</b> | <b>21,446,659</b>             | <b>21,565,730</b>             | <b>22,564,493</b>                          | <b>23,556,703</b>             | <b>24,929,030</b>                        |
| <b>BEGINNING FUND BALANCE -</b>     |                               |                               |                                            |                               |                                          |
| <b>Reserved for Debt Service</b>    | <b>16,789,505</b>             | <b>11,001,665</b>             | <b>19,572,088</b>                          | <b>20,458,369</b>             | <b>21,133,476</b>                        |
| <b>TOTAL SOURCES</b>                | <b>38,236,164</b>             | <b>32,567,395</b>             | <b>42,136,581</b>                          | <b>44,015,072</b>             | <b>46,062,506</b>                        |
| <b>EXPENDITURES:</b>                |                               |                               |                                            |                               |                                          |
| General Obligation Bonds            |                               |                               |                                            |                               |                                          |
| Principal                           | 12,520,000                    | 13,935,000                    | 13,935,000                                 | 14,720,000                    | 15,680,000                               |
| Interest                            | 6,056,311                     | 7,309,362                     | 7,309,362                                  | 7,609,599                     | 7,437,310                                |
| Judgments                           | -                             | -                             | -                                          | -                             | -                                        |
| Principal                           | 12,667                        | 207,143                       | 212,000                                    | 378,667                       | 378,667                                  |
| Interest                            | 3,610                         | 61,832                        | 65,450                                     | 87,780                        | 51,807                                   |
| ISSUANCE COSTS                      | 38                            | 12,000                        | 11,400                                     | 10,550                        | 11,200                                   |
| Fiscal Agent Fees                   | 11,450                        | -                             | -                                          | -                             | -                                        |
| <b>TOTAL EXPENDITURES</b>           | <b>18,604,076</b>             | <b>21,525,337</b>             | <b>21,533,212</b>                          | <b>22,806,596</b>             | <b>23,558,983</b>                        |
| <b>OTHER FINANCING USES -</b>       |                               |                               |                                            |                               |                                          |
| Payment to Escrow Agent             | -                             | -                             | -                                          | -                             | -                                        |
| Transfers Out                       | 60,000                        | 250,000                       | 145,000                                    | 75,000                        | 75,000                                   |
| <b>TOTAL OTHER FINANCING USES</b>   | <b>60,000</b>                 | <b>250,000</b>                | <b>145,000</b>                             | <b>75,000</b>                 | <b>75,000</b>                            |
| <b>ENDING FUND BALANCE -</b>        |                               |                               |                                            |                               |                                          |
| <b>Reserved for Debt Service</b>    | <b>19,572,088</b>             | <b>10,792,058</b>             | <b>20,458,369</b>                          | <b>21,133,476</b>             | <b>22,428,523</b>                        |
| <b>MILLAGE RATE</b>                 | <b>16.49</b>                  | <b>16.78</b>                  | <b>16.26</b>                               | <b>16.51</b>                  | <b>16.58</b>                             |



**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**DEBT SERVICE FUND**  
**FUND 770**

| DESCRIPTION                         | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>EXPENDITURES:</b>                |                               |                               |                                            |                               |                                          |
| General Obligation Bonds Principal: |                               |                               |                                            |                               |                                          |
| 2012 General Obligation Bonds       | 630,000                       | 630,000                       | 630,000                                    | 630,000                       | 630,000                                  |
| 2013A General Obligation Bonds      | 420,000                       | -                             | -                                          | -                             | -                                        |
| 2013B General Obligation Bonds      | 325,000                       | 325,000                       | 325,000                                    | 325,000                       | 325,000                                  |
| 2014A General Obligation Bonds      | 615,000                       | 615,000                       | 615,000                                    | 615,000                       | 615,000                                  |
| 2014B General Obligation Bonds      | 350,000                       | 375,000                       | 375,000                                    | -                             | -                                        |
| 2016A General Obligation Bonds      | 605,000                       | 605,000                       | 605,000                                    | 605,000                       | 605,000                                  |
| 2016B General Obligation Bonds      | 345,000                       | 345,000                       | 345,000                                    | 345,000                       | 345,000                                  |
| 2016C General Obligation Bonds      | -                             | -                             | -                                          | -                             | -                                        |
| 2016D General Obligation Bonds      | 985,000                       | 985,000                       | 985,000                                    | 985,000                       | 985,000                                  |
| 2018A General Obligation Bonds      | 985,000                       | 985,000                       | 985,000                                    | 985,000                       | 985,000                                  |
| 2018B General Obligation Bonds      | 570,000                       | 570,000                       | 570,000                                    | 570,000                       | 570,000                                  |
| 2018C General Obligation Bonds      | 605,000                       | 605,000                       | 605,000                                    | 605,000                       | 605,000                                  |
| 2018D General Obligation Bonds      | 250,000                       | -                             | -                                          | -                             | -                                        |
| 2019A General Obligation Bonds      | 1,220,000                     | 1,220,000                     | 1,220,000                                  | 1,220,000                     | 1,220,000                                |
| 2019B General Obligation Bonds      | 650,000                       | 645,000                       | 645,000                                    | -                             | -                                        |
| 2019C General Obligation Bonds      | 600,000                       | 590,000                       | 590,000                                    | 580,000                       | 575,000                                  |
| 2020A General Obligation Bonds      | 980,000                       | 950,000                       | 950,000                                    | 925,000                       | 905,000                                  |
| 2020B General Obligation Bonds      | 1,000,000                     | 1,000,000                     | 1,000,000                                  | 1,000,000                     | 1,000,000                                |
| 2020C General Obligation Bonds      | 250,000                       | 250,000                       | 250,000                                    | 250,000                       | -                                        |
| 2021A General Obligation Bonds      | 1,025,000                     | 1,025,000                     | 1,025,000                                  | 1,025,000                     | 1,025,000                                |
| 2021B General Obligation Bonds      | 110,000                       | 110,000                       | 110,000                                    | 110,000                       | 110,000                                  |
| 2022A General Obligation Bonds      | -                             | 2,105,000                     | 2,105,000                                  | 2,105,000                     | 2,105,000                                |
| 2023 General Obligation Bonds       | -                             | -                             | -                                          | 1,840,000                     | 1,840,000                                |
| 2024 General Obligation Bonds       | -                             | -                             | -                                          | -                             | 1,235,000                                |
| 2025A General Obligation Bonds      | -                             | -                             | -                                          | -                             | -                                        |
| 2025B General Obligation Bonds      | -                             | -                             | -                                          | -                             | -                                        |
| <b>Total Principal</b>              | <b>12,520,000</b>             | <b>13,935,000</b>             | <b>13,935,000</b>                          | <b>14,720,000</b>             | <b>15,680,000</b>                        |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**DEBT SERVICE FUND**  
**FUND 770**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>General Obligation Bonds Interest:</b> |                               |                               |                                            |                               |                                          |
| 2010A General Obligation Bonds            |                               | -                             | -                                          | -                             | -                                        |
| 2011A General Obligation Bonds            |                               | -                             | -                                          | -                             | -                                        |
| 2012 General Obligation Bonds             | 134,940                       | 122,655                       | 122,655                                    | 109,740                       | 96,353                                   |
| 2013A General Obligation Bonds            | 4,988                         | -                             | -                                          | -                             | -                                        |
| 2013B General Obligation Bonds            | 116,313                       | 106,969                       | 106,969                                    | 97,219                        | 87,063                                   |
| 2014A General Obligation Bonds            | 233,170                       | 208,570                       | 208,570                                    | 187,045                       | 168,595                                  |
| 2014B General Obligation Bonds            | 16,500                        | 5,625                         | 5,625                                      | -                             | -                                        |
| 2016A General Obligation Bonds            | 249,138                       | 230,988                       | 230,988                                    | 212,838                       | 188,638                                  |
| 2016B General Obligation Bonds            | 137,687                       | 127,338                       | 127,338                                    | 116,988                       | 106,638                                  |
| 2016C General Obligation Bonds            | -                             | -                             | -                                          | -                             | -                                        |
| 2016D General Obligation Bonds            | 379,380                       | 359,681                       | 359,681                                    | 338,750                       | 312,894                                  |
| 2018A General Obligation Bonds            | 485,231                       | 445,831                       | 445,831                                    | 422,438                       | 383,038                                  |
| 2018B General Obligation Bonds            | 323,963                       | 306,863                       | 306,863                                    | 289,763                       | 272,663                                  |
| 2018C General Obligation Bonds            | 348,831                       | 330,681                       | 330,681                                    | 312,531                       | 291,356                                  |
| 2018D General Obligation Bonds            | 4,375                         | -                             | -                                          | -                             | -                                        |
| 2019A General Obligation Bonds            | 545,000                       | 508,400                       | 508,400                                    | 471,800                       | 441,300                                  |
| 2019B General Obligation Bonds            | 38,800                        | 12,900                        | 12,900                                     | -                             | -                                        |
| 2019C General Obligation Bonds            | 102,320                       | 90,125                        | 90,125                                     | 77,550                        | 64,558                                   |
| 2020A General Obligation Bonds            | 101,116                       | 93,654                        | 93,654                                     | 84,802                        | 74,611                                   |
| 2020B General Obligation Bonds            | 350,000                       | 330,000                       | 330,000                                    | 310,000                       | 290,000                                  |
| 2020C General Obligation Bonds            | 12,500                        | 7,500                         | 7,500                                      | 2,500                         | -                                        |
| 2021A General Obligation Bonds            | 400,250                       | 369,500                       | 369,500                                    | 338,750                       | 308,000                                  |
| 2021B General Obligation Bonds            | 15,188                        | 13,813                        | 13,813                                     | 12,438                        | 10,925                                   |
| 2022A General Obligation Bonds            | 2,056,621                     | 1,344,769                     | 1,344,769                                  | 1,292,144                     | 1,236,888                                |
| 2023 General Obligation Bonds             | -                             | 2,293,500                     | 2,293,500                                  | 1,492,200                     | 1,418,600                                |
| 2024 General Obligation Bonds             | -                             | -                             | -                                          | 1,440,103                     | 929,194                                  |
| 2025A General Obligation Bonds            | -                             | -                             | -                                          | -                             | 756,000                                  |
| 2025B General Obligation Bonds            | -                             | -                             | -                                          | -                             | 135,563                                  |
| <b>Total Interest</b>                     | <b>6,056,311</b>              | <b>7,309,362</b>              | <b>7,309,362</b>                           | <b>7,609,599</b>              | <b>7,437,310</b>                         |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**DEBT SERVICE FUND**  
**FUND 770**

|                                      | FISCAL YEAR<br>2024<br>ACTUAL |  | FISCAL YEAR<br>2025<br>BUDGET |  | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL |  | FISCAL YEAR<br>2026<br>BUDGET |  | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|--------------------------------------|-------------------------------|--|-------------------------------|--|--------------------------------------------|--|-------------------------------|--|------------------------------------------|
| <b>EXPENDITURES:</b>                 |                               |  |                               |  |                                            |  |                               |  |                                          |
| General Obligation Fiscal Agent Fees |                               |  |                               |  |                                            |  |                               |  |                                          |
| 2012 General Obligation Bonds        | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2013A General Obligation Bonds       | 300                           |  | -                             |  | -                                          |  | -                             |  | -                                        |
| 2013B General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2014A General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2014B General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | -                             |  | -                                        |
| 2016A General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2016B General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2016D General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2018A General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2018B General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2018C Gernal Obligation Bonds        | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2018D General Obligation Bonds       | 300                           |  | -                             |  | -                                          |  | -                             |  | -                                        |
| 2019A General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2019B General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | -                             |  | -                                        |
| 2019C General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2020A General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2020B General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2020C General Obligation Bonds       | 500                           |  | 600                           |  | 500                                        |  | 250                           |  | -                                        |
| 2021A General Obligation Bonds       | 600                           |  | 600                           |  | 600                                        |  | 600                           |  | 600                                      |
| 2021B General Obligation Bonds       | 500                           |  | 600                           |  | 500                                        |  | 500                           |  | 500                                      |
| 2022A General Obligation Bonds       | 250                           |  | 600                           |  | 500                                        |  | 500                           |  | 500                                      |
| 2023A General Obligation Bonds       |                               |  | 600                           |  | 300                                        |  | 600                           |  | 600                                      |
| 2024 General Obligation Bonds        | -                             |  | -                             |  | -                                          |  | 300                           |  | 600                                      |
| 2025A General Obligation Bonds       | -                             |  | -                             |  | -                                          |  | -                             |  | 300                                      |
| 2025B General Obligation Bonds       | -                             |  | -                             |  | -                                          |  | -                             |  | 300                                      |
| <b>Total Fiscal Agent Fees</b>       | <b>11,450</b>                 |  | <b>12,000</b>                 |  | <b>11,400</b>                              |  | <b>10,550</b>                 |  | <b>11,200</b>                            |

**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**BROKEN ARROW ECONOMIC DEVELOPMENT AUTHORITY**  
**FUND 887**

**Description:**

A Public Trust created to promote and encourage development of industry and commerce and other related activities on behalf of the City. The City Council serves as Trustees for the Authority.

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES :</b>                         |                               |                               |                                            |                               |                                          |
| Interest                                  | 260,645                       | 200,000                       | 875,000                                    | 200,000                       | 175,000                                  |
| Miscellaneous & TIF Income                | 836,884                       | 1,300,000                     | 4,310,000                                  | 1,700,000                     | 1,800,000                                |
| <b>TOTAL REVENUES</b>                     | <b>1,097,529</b>              | <b>1,500,000</b>              | <b>5,185,000</b>                           | <b>1,900,000</b>              | <b>1,975,000</b>                         |
| <b>Other Financing Sources:</b>           |                               |                               |                                            |                               |                                          |
| Use of Note Proceeds                      | -                             | 12,397,167                    | 44,161,636                                 | 3,000,000                     | -                                        |
| Transfers In                              | 10,200,000                    | 5,925,110                     | 10,925,110                                 | 8,528,000                     | 4,532,000                                |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>11,297,529</b>             | <b>19,822,277</b>             | <b>60,271,746</b>                          | <b>13,428,000</b>             | <b>6,507,000</b>                         |
| <b>BEGINNING FUND BALANCE:</b>            |                               |                               |                                            |                               |                                          |
| Reserved Fund Balances                    |                               |                               |                                            |                               |                                          |
| Reserved for Other Purposes               | (3,732,807)                   | (618,205)                     | 2,223,990                                  | 5,568,715                     | 4,646,505                                |
| <b>Total Reserved Fund Balances</b>       | <b>(3,732,807)</b>            | <b>(618,205)</b>              | <b>2,223,990</b>                           | <b>5,568,715</b>              | <b>4,646,505</b>                         |
| Unreserved Fund Balance                   |                               | -                             | -                                          | -                             | -                                        |
| <b>TOTAL FUND BALANCE</b>                 | <b>(3,732,807)</b>            | <b>(618,208)</b>              | <b>2,223,990</b>                           | <b>5,568,715</b>              | <b>4,646,505</b>                         |
| <b>TOTAL SOURCES</b>                      | <b>7,564,722</b>              | <b>19,204,069</b>             | <b>62,495,736</b>                          | <b>18,996,715</b>             | <b>11,153,505</b>                        |
| <b>EXPENDITURES -</b>                     |                               |                               |                                            |                               |                                          |
| Other Services and Charges                | 619,922                       | 1,000,000                     | 22,696,981                                 | 1,000,000                     | 600,000                                  |
| Capital Outlay                            | 2,078,271                     | 12,397,167                    | 30,592,799                                 | 9,000,000                     | 2,000,000                                |
| Debt Service                              |                               | 2,569,463                     | 3,637,241                                  | 4,350,210                     | 5,541,798                                |
| Bond Issuance costs                       |                               |                               |                                            |                               |                                          |
| Transfer Out                              |                               |                               |                                            |                               |                                          |
| <b>TOTAL EXPENDITURES</b>                 | <b>5,340,732</b>              | <b>15,966,630</b>             | <b>56,927,021</b>                          | <b>14,350,210</b>             | <b>8,141,798</b>                         |
| <b>ENDING FUND BALANCE:</b>               |                               |                               |                                            |                               |                                          |
| Reserved Fund Balances                    |                               |                               |                                            |                               |                                          |
| Reserved for Other Purposes               | 2,223,990                     | 3,237,439                     | 5,568,715                                  | 4,646,505                     | 3,011,707                                |
| <b>Total Reserved Fund Balances</b>       | <b>2,223,990</b>              | <b>3,237,439</b>              | <b>5,568,715</b>                           | <b>4,646,505</b>              | <b>3,011,707</b>                         |
| Unreserved Fund Balance                   | -                             | -                             | -                                          | -                             | -                                        |
| <b>Total Fund Balance</b>                 | <b>2,223,990</b>              | <b>3,237,439</b>              | <b>5,568,715</b>                           | <b>4,646,505</b>              | <b>3,011,707</b>                         |

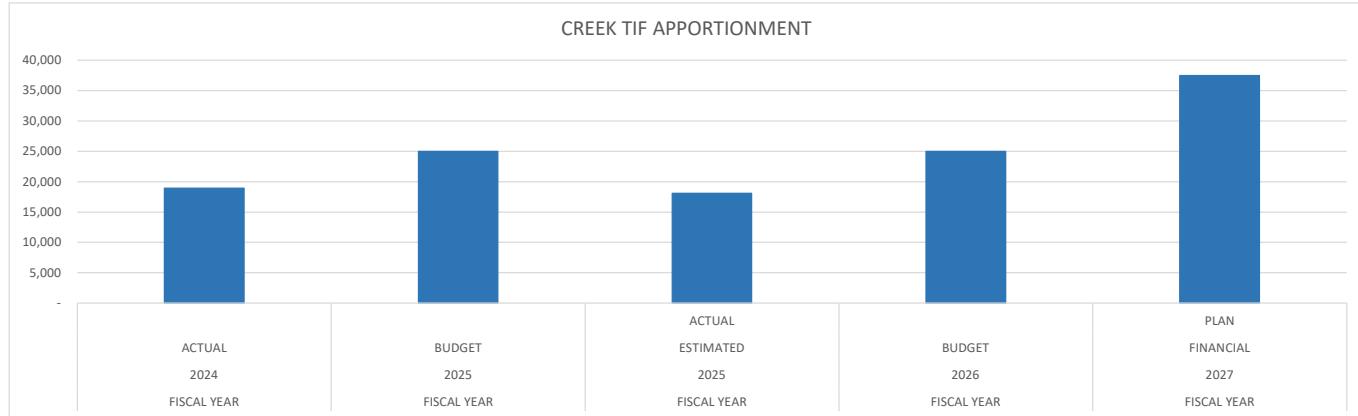
**CITY OF BROKEN ARROW**  
**FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN**  
**CREEK TIF APPORTIONMENT**  
**FUND 888**

**Description:**

A Public Trust created to promote and encourage development of industry and commerce and other related activities on behalf of the City. The City Council serves as Trustees for the Authority.

**FINANCIAL HIGHLIGHTS**

|                                           | FISCAL YEAR<br>2024<br>ACTUAL | FISCAL YEAR<br>2025<br>BUDGET | FISCAL YEAR<br>2025<br>ESTIMATED<br>ACTUAL | FISCAL YEAR<br>2026<br>BUDGET | FISCAL YEAR<br>2027<br>FINANCIAL<br>PLAN |
|-------------------------------------------|-------------------------------|-------------------------------|--------------------------------------------|-------------------------------|------------------------------------------|
| <b>REVENUES :</b>                         |                               |                               |                                            |                               |                                          |
| TIF REVENUE<br>INTEREST                   | 37,785<br>237                 | 50,000                        | 37,840<br>402                              | 50,000                        | 75,000                                   |
| <b>TOTAL REVENUES</b>                     | <b>38,023</b>                 | <b>50,000</b>                 | <b>38,242</b>                              | <b>50,000</b>                 | <b>75,000</b>                            |
| <b>Other Financing Sources:</b>           |                               |                               |                                            |                               |                                          |
| Transfers In                              | -                             | -                             | -                                          | -                             | -                                        |
| <b>TOTAL REVENUES &amp; OTHER SOURCES</b> | <b>38,023</b>                 | <b>50,000</b>                 | <b>38,242</b>                              | <b>50,000</b>                 | <b>75,000</b>                            |
| <b>BEGINNING FUND BALANCE:</b>            |                               |                               |                                            |                               |                                          |
| Reserved Fund Balances                    |                               |                               |                                            |                               |                                          |
| Reserved for Other Purposes               | -                             | 19,130                        | 19,959                                     | 39,282                        | 64,282                                   |
| <b>Total Reserved Fund Balances</b>       | <b>-</b>                      | <b>19,130</b>                 | <b>19,959</b>                              | <b>39,282</b>                 | <b>64,282</b>                            |
| Unreserved Fund Balance                   |                               |                               |                                            |                               |                                          |
| <b>TOTAL FUND BALANCE</b>                 | <b>-</b>                      | <b>19,130</b>                 | <b>19,130</b>                              | <b>39,282</b>                 | <b>64,282</b>                            |
| <b>TOTAL SOURCES</b>                      | <b>38,023</b>                 | <b>69,130</b>                 | <b>57,372</b>                              | <b>89,282</b>                 | <b>139,282</b>                           |
| <b>EXPENDITURES -</b>                     |                               |                               |                                            |                               |                                          |
| Other Services and Charges                | 18,893                        | 25,000                        | 18,090                                     | 25,000                        | 37,500                                   |
| Capital Outlay                            | -                             | -                             | -                                          | -                             | -                                        |
| Transfer Out                              | -                             | -                             | -                                          | -                             | -                                        |
| Debt Service                              | -                             | -                             | -                                          | -                             | -                                        |
| <b>TOTAL EXPENDITURES</b>                 | <b>18,893</b>                 | <b>25,000</b>                 | <b>18,090</b>                              | <b>25,000</b>                 | <b>37,500</b>                            |
| <b>ENDING FUND BALANCE:</b>               |                               |                               |                                            |                               |                                          |
| Reserved Fund Balances                    |                               |                               |                                            |                               |                                          |
| Reserved for Other Purposes               | 19,130                        | 44,130                        | 39,282                                     | 64,282                        | 64,282                                   |
| <b>Total Reserved Fund Balances</b>       | <b>19,130</b>                 | <b>44,130</b>                 | <b>39,282</b>                              | <b>64,282</b>                 | <b>64,282</b>                            |
| Unreserved Fund Balance                   |                               |                               |                                            |                               |                                          |
| <b>Total Fund Balance</b>                 | <b>19,130</b>                 | <b>44,130</b>                 | <b>39,282</b>                              | <b>64,282</b>                 | <b>64,282</b>                            |



# SECTION 5



# CITY OF BROKEN ARROW

**FY 2026 PROPOSED STREET MAINTENANCE PROGRAM**  
**TIMOTHY WILSON, DIRECTOR OF STREETS & STORMWATER**

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## STREET SALES TAX FUND 343

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A Special Revenue Fund created for the purpose of improving, constructing and maintaining City streets, sidewalks and related stormwater improvements, including the acquisition and replacement of machinery, equipment and materials, and the installation of traffic controls devices and signalization. The source for this fund came from a Twenty-five Hundredths of one percent (0.25%) tax that was effective January 1, 2017.

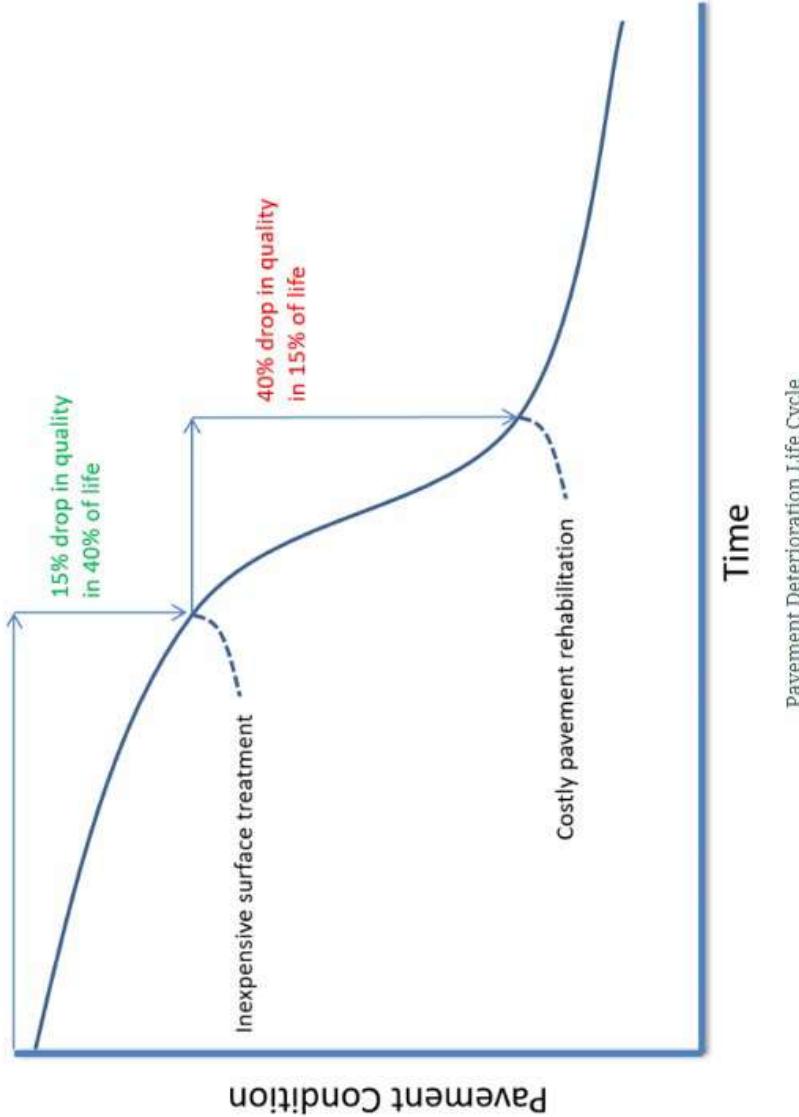
# PCI RANGE DEFINITIONS



| Category  | Typical Distresses and M&R Recommendations                                                                                                                                                                                     | PCI Range  |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Excellent | Like new condition – little to no maintenance required<br>Monitor condition or preventative maintenance.                                                                                                                       | 85<PCI≤100 |
| Very Good | Minor cracking, raveling, and other NLAD<br>Routine or preventative maintenance.<br><i>E.g., Crack sealing, surface treatment</i>                                                                                              | 70<PCI≤85  |
| Good      | Minor to moderate cracking and low severity LAD such as alligator cracking and rutting.<br>Surface treatments with localized repairs and overlays<br><i>E.g., Surface treatments, localized surface patching, thin overlay</i> | 60<PCI≤70  |
| Fair      | More extensive and severe longitudinal and transverse cracking, as well as moderate severity LAD<br>Localized repairs or major rehabilitation.<br><i>E.g., Localized surface and/or full-depth patching, moderate overlays</i> | 50<PCI≤60  |
| Marginal  | Localized high-severity alligator cracking, and rutting<br>Major rehabilitation.<br><i>E.g., Localized full-depth patching, mill and overlay, traditional overlay</i>                                                          | 40<PCI≤50  |
| Poor      | A greater extent of severe alligator cracking, rutting<br>Major rehabilitation.<br><i>E.g., More extensive full-depth patching, mill and overlay, traditional overlay</i>                                                      | 25<PCI≤40  |
| Very Poor | Extensive and severe alligator cracking, more extensive and deeper rutting, and potholes.<br>Major rehabilitation.<br><i>E.g., Full-depth reclamation, reconstruction</i>                                                      | 0<PCI≤25   |

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM

# COST OVER TIME

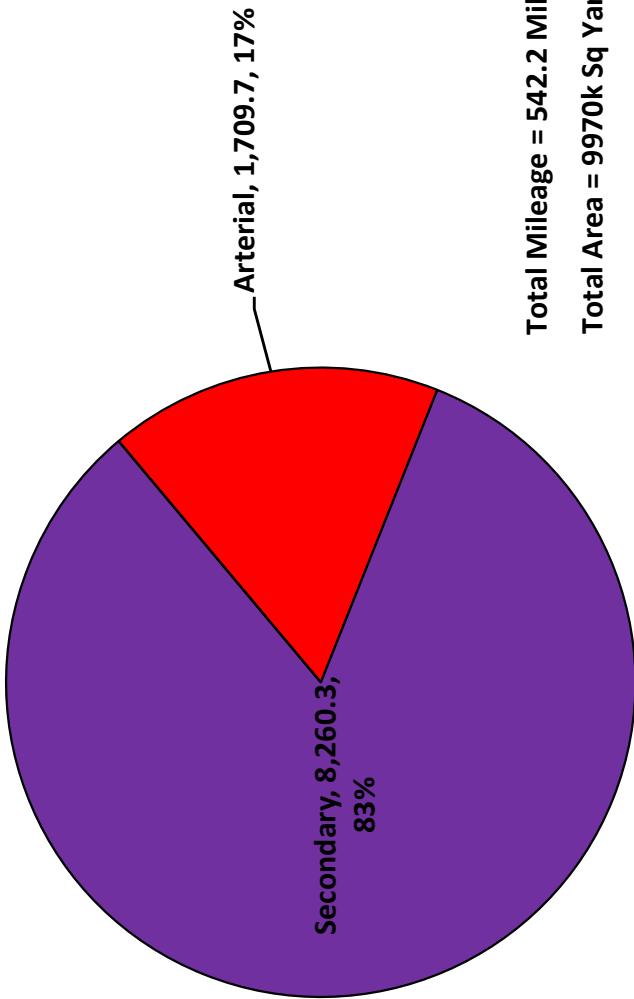


FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# ROADWAY FUNCTION CLASS

Functional Classification Distribution By Area (FunCL, 000's Sq Yds, %)



Total Mileage = 542.2 Miles

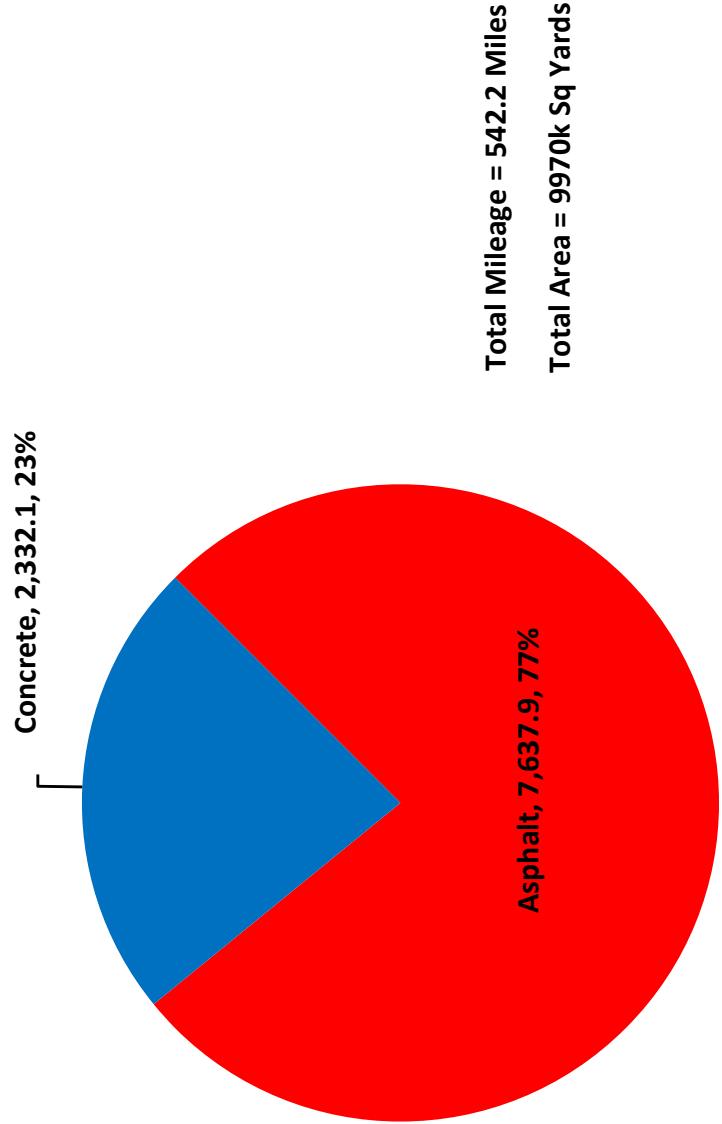
Total Area = 9970k Sq Yards

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# PAVEMENT TYPE DISTRIBUTION

Pavement Type Distribution By Area (Pavetype, 000's Sq Yds, %)



Total Mileage = 542.2 Miles

Total Area = 9970k Sq Yards

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# RESIDENTIAL REHABILITATION CARRY OVER PROJECTS

|                            |                |                                    |
|----------------------------|----------------|------------------------------------|
| College Addition (Phase 1) | \$651,426.00   | 2018 GO Bond + CDBG<br>Grant funds |
| Oak Creek South            | \$419,003.32   | Street Sales Tax                   |
| Wedgewood                  | \$462,470.00   | Street Sales Tax                   |
| Ridgeway Heights           | \$916,373.79   | Street Sales Tax                   |
| Steeplechase Farms         | \$1,638,375.00 | Street Sales Tax                   |
| Bretton Wood               | \$355,816.00   | Street Sales Tax                   |
| Vandever East 6th Addition | \$632,199.00   | Street Sales Tax                   |
| Oak Tree Estates           | \$1,757,664.00 | 2018 GO Bond                       |
| Sun City IV                | \$1,514,156.00 | 2018 GO Bond                       |
| Central Park               | \$973,563.00   | Street Sales Tax                   |
| Melinda Park               | \$2,000,000.00 | 2018 GO Bond                       |
| Woodstock Phase 1          | \$575,000.00   | 2018 GO Bond                       |
| Swanda Acres               | \$825,000.00   | 2018 GO Bond                       |

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# CONCRETE PANEL REPAIR PROJECTS 2018 BOND

| Projects                                                                                                                                                                                                                    | Ward | PCI | Budget      | Funding      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|-------------|--------------|
| Central Park Plaza<br>- South Hickory Avenue and West Knoxville Street                                                                                                                                                      | 1    | 21  | \$751,000   | 2018 GO Bond |
| Carriage Crossing Phase 2<br>- Full Subdivision                                                                                                                                                                             | 2    | 64  | \$1,920,000 | 2018 GO Bond |
| Canterbury Amended<br>- South Dogwood Avenue – West New Orleans Street to West Roanoke<br>- West Roanoke – South Dogwood Avenue to South Chestnut Avenue<br>- South Chestnut – West South Park Street to South Beech Avenue | 3    | 42  | \$115,000   | 2018 GO Bond |

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# RESIDENTIAL ASPHALT MAINTENANCE

| Projects                                                                                                             | Ward       | PCI | Budget    | Funding             |
|----------------------------------------------------------------------------------------------------------------------|------------|-----|-----------|---------------------|
| <b>Shiloh at Battle Creek</b><br>- Mill and Overlay Full Subdivision                                                 | 1          | 54  | \$227,000 | Street<br>Sales Tax |
| <b>Crack Sealing (Carried over from 2023)</b><br>- Kenwood Hills<br>- Aspen Creek<br>- Lancaster Park<br>- Highlands | 1, 2,<br>4 | -   | \$40,000  | Street<br>Sales Tax |
| <b>Slurry Seal</b><br>- Spring Creek<br>- Nottingham Addition<br>- Berwick South<br>- Southtowne Estates             | 3          | -   | \$100,000 | Street<br>Sales Tax |

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# ARTERIAL REHABILITATION

| Projects                                                             | Ward | Budget      | Funding          |
|----------------------------------------------------------------------|------|-------------|------------------|
| Houston Street – Elm Place to Main Street                            | 2    | \$154,000   | Street Sales Tax |
| Washington Street and Elm Place Intersection<br>- East and West Legs | 3, 4 | \$101,000   | Street Sales Tax |
| Evans Road – E New Orleans Street to Highway 51                      | 4    | \$203,000   | Street Sales Tax |
| South Main Street – Houston Street to Washington Street              | 4    | \$1,100,000 | Street Sales Tax |
| Houston Street – 9 <sup>th</sup> Street to 23 <sup>rd</sup> Street   | 4    | \$245,000   | 2018 GO Bond     |
| 23 <sup>rd</sup> Street – Houston to New Orleans (Overlay only)      | 4    | \$280,000   | Street Sales Tax |
| Washington Street East of 23 <sup>rd</sup> Street                    | 4    | \$340,000   | Street Sales Tax |
| FY 2026 PROPOSED STREET MAINTENANCE PROGRAM                          |      |             |                  |



# MISCELLANEOUS ITEMS

| Projects                                                                                                                       | Ward    | Budget    | Funding          |
|--------------------------------------------------------------------------------------------------------------------------------|---------|-----------|------------------|
| Street Markings – Various Locations                                                                                            | 1,2,3,4 | \$400,000 | Street Sales Tax |
| Annual Sidewalk Maintenance – Various Locations                                                                                | 1,2,3,4 | \$75,000  | Street Sales Tax |
| Alley Improvements                                                                                                             | 4       | \$200,000 | Street Sales Tax |
| College Street Rehabilitation – 9 <sup>th</sup> Street to 23 <sup>rd</sup> Street<br>- Community Development Block Grant Match | 4       | \$600,000 | Street Sales Tax |
| Projects To be Determined                                                                                                      | 1,2,3,4 | \$750,000 | Street Sales Tax |
| 6100 Center Concrete Panel Replacement                                                                                         | 2       | \$30,000  | Street Sales Tax |

FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



# TOTALS

## ■ RESIDENTIAL STREET MAINTENANCE

- \$327,000 (6%)

## ■ ARTERIAL RESURFACING PROJECTS

- \$2,783,000 (52%)

## ■ MISCELLANEOUS PROJECTS

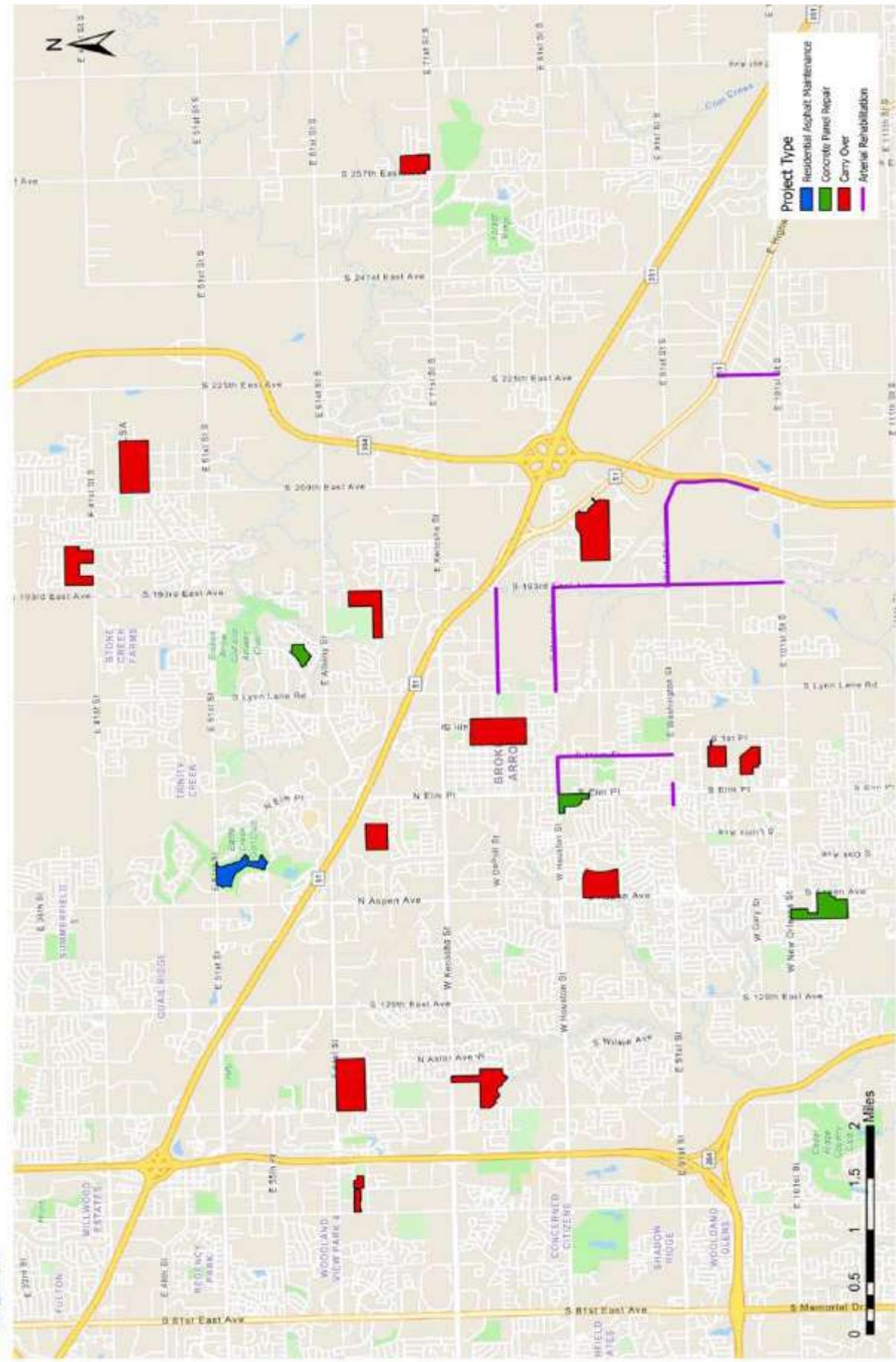
- \$2,055,000 (42%)

## ■ TOTAL PROPOSED BUDGETED PROJECTS

- \$5,165,000



**Streets & Stormwater**  
**FY 2026 Proposed Street Maintenance Program**



**FY 2026 PROPOSED STREET MAINTENANCE PROGRAM**

# SECTION 6

## Fiscal Year 2026 PROPOSED BOND SALE

### **PROPOSITION #1**

|                                                 |              |           |
|-------------------------------------------------|--------------|-----------|
| IMPROVEMENTS 9TH STREET AND KENOSHA             | CONSTRUCTION | 1,760,000 |
| INTERESECTION 9TH AND HILLSIDE DRIVE            | CONSTRUCTION | 1,520,000 |
| WIDEN 9TH STREET FROM WASHINGTON TO NEW ORLEANS | CONSTRUCTION | 4,160,000 |
| REHAB RESIDENTIAL STREET                        | DESIGN       | 300,000   |
| REHAB RESIDENTIAL STREET                        | CONSTRUCTION | 3,515,000 |
| DALLAS ST REAHABILATION                         | DESIGN       | 140,000   |
| DALLAS ST REAHABILATION                         | ROW          | 200,000   |
| DALLAS ST REAHABILATION                         | CONSTRUCTION | 1,360,000 |
| OLD TOWN(KENOSHA TO HOUSTON/ELM TO 9TH)         | DESIGN       | 40,000    |
| OLD TOWN(KENOSHA TO HOUSTON/ELM TO 9TH)         | ROW          | 60,000    |
| OLD TOWN(KENOSHA TO HOUSTON/ELM TO 9TH)         | CONSTRUCTION | 400,000   |
| SIDEWALK IMPROVEMENTS                           | DESIGN       | 10,000    |
| SIDEWALK IMPROVEMENTS                           | ROW          | 10,000    |
| SIDEWALK IMPROVEMENTS                           | CONSTRUCTION | 230,000   |

**TOTAL TRANSPORTATION**

**\$13,705,000**

### **PROPOSITION #5 STORMWATER**

|                                         |              |         |
|-----------------------------------------|--------------|---------|
| LANCASTER PARK DETENTION FACILTIY       | DESIGN       | 40,000  |
| TIGER CREEK NATURE PARK AND TIGER CREEK | DESIGN       | 30,000  |
| TIGER CREEK NATURE PARK AND TIGER CREEK | CONSTRUCTION | 345,000 |
| SHOPS AT ADAMS CREEK                    | DESIGN       | 10,000  |
| SHOPS AT ADAMS CREEK                    | CONSTRUCTION | 115,000 |
| BRIDGE REPLACEMENT                      | DESIGN       | 40,000  |
| BRIDGE REPLACEMENT                      | ROW          | 30,000  |
| BRIDGE REPLACEMENT                      | CONSTRUCTION | 185,000 |

**TOTAL STORMWATER**

**\$795,000**

|                          |              |         |
|--------------------------|--------------|---------|
| ADAMS CREEK BASIN        | DESIGN       | 30,000  |
| ADAMS CREEK BASIN        | CONSTRUCTION | 345,000 |
| BROKEN ARROW CREEK BASIN | DESIGN       | 30,000  |
| BROKEN ARROW CREEK BASIN | CONSTRUCTION | 345,000 |
| HAIKEY CREEK BASIN       | DESIGN       | 30,000  |

|                                                   |              |                            |
|---------------------------------------------------|--------------|----------------------------|
| HAIKEY CREEK BASIN                                | CONSTRUCTION | 345,000                    |
| ELM OR ASPEN CREEK BASIN                          | DESIGN       | 20,000                     |
| ELM OR ASPEN CREEK BASIN                          | CONSTRUCTION | 205,000                    |
| ADAMS CREEK BASIN-IMPROVEMENTS                    | DESIGN       | 70,000                     |
| ADAMS CREEK BASIN-IMPROVEMENTS                    | CONSTRUCTION | 330,000                    |
| DRAINAGE IMPROVEMENTS BROKEN ARROW CREEK<br>BASIN | DESIGN       | 50,000                     |
| DRAINAGE IMPROVEMENTS BROKEN ARROW CREEK<br>BASIN | CONSTRUCTION | 350,000                    |
| Drainage Improvements in Haikey Creek Basin       | DESIGN       | 40,000                     |
| Drainage Improvements in Haikey Creek Basin       | CONSTRUCTION | 260,000                    |
| Drainage Improvements in Elm or Aspen Creek Basin | DESIGN       | 10,000                     |
| Drainage Improvements in Elm or Aspen Creek Basin | CONSTRUCTION | 40,000                     |
|                                                   |              | <b><u>\$2,500,000</u></b>  |
| <b>TOTAL GO BOND PROJECT FY 26-27</b>             |              | <b><u>\$17,000,000</u></b> |

## ATTACHMENT C

### 1.0 CLEAN WATER (CW) LOAN PROGRAM – ORF OR FAP

| <u>Project</u>                                                         | <u>Cost</u>         |
|------------------------------------------------------------------------|---------------------|
| Haikey Creek Plant – Composting Facility – <i>Construction</i>         | \$12,000,000        |
| Haikey Creek Lift Station Phase IV- <i>Construction</i>                | \$2,000,000         |
| Covington Creek Sewer Improvements- <i>Construction</i>                | \$606,000           |
| HWY 51 Sewer Extension (Blue Bell)- <i>Construction</i>                | \$2,270,000         |
| Adams Creek NW Force main Relocation- West- <i>Construction</i>        | \$700,000           |
| Turnberry Lift Station Rehabilitation- <i>Design/Construction</i>      | \$313,000           |
| Dresser Rand Lift Station Rehabilitation – <i>Design/Construction</i>  | \$451,000           |
| Windsor Lift Station Expansion/Elimination– <i>Design/Construction</i> | \$525,000           |
| <b>SUB-TOTAL CW LOAN</b>                                               | <b>\$18,865,000</b> |

### 2.0 SAFE DRINKING WATER (SDW) LOAN PROGRAM – ORF OR FAP

| <u>Project</u>                                                                                             | <u>Cost</u>            |
|------------------------------------------------------------------------------------------------------------|------------------------|
| VRWTP Flow Meter Modifications                                                                             | \$230,000              |
| OOWA/Grand River Line Connection – <i>Design/Construction</i>                                              | \$1,500,000            |
| VRWTP Raw Water Pumps 4 & 5- <i>Construction</i>                                                           | \$615,000              |
| Old Town Waterlines Misc. – <i>Design/Construction/Inspection</i>                                          | \$1,127,500            |
| Old Town Waterline Houston 1 <sup>st</sup> St. from Ft. Worth to 9 <sup>th</sup> St. – <i>Construction</i> | \$1,010,000            |
| 9 <sup>th</sup> St. 12" Waterline Turnpike to Florence- <i>Design/Property Acquisition/Construction</i>    | \$595,000              |
| 2MG Water Tank Floor Restoration (Tiger Hill) – <i>Design/Construction</i>                                 | \$1,050,000            |
| <b>SUB-TOTAL SDW LOAN</b>                                                                                  | <b>\$6,127,500</b>     |
| <b>TOTAL OWRB FY2026 LOAN PROGRAM</b>                                                                      | <b>\$24,992,500.00</b> |

**PROJECTED  
FY27  
ATTACHMENT C**

**1.0 CLEAN WATER (CW) LOAN PROGRAM – ORF OR FAP**

| <u>Project</u>                                                   | <u>Cost</u>         |
|------------------------------------------------------------------|---------------------|
| Elm Place Sewer Phase I- <i>Design/Construction</i>              | \$1,403,000         |
| LLWWTP Solids Handling- <i>Study</i>                             | \$250,000           |
| County Line Trunk Sewer Phase IIB- <i>Construction</i>           | \$4,050,000         |
| Lynn Lane Trunk Sewer Replacement Phase II- <i>Construction</i>  | \$1,616,000         |
| Aspen Creek Trunk Line Replacement- <i>Construction</i>          | \$3,030,000         |
| Meadow Heights Sewerline Replacement- <i>Design</i>              | \$250,000           |
| Homeland Lift Station Rehabilitation- <i>Design/Construction</i> | \$369,000           |
| <b>SUB-TOTAL CW LOAN</b>                                         | <b>\$10,968,000</b> |

**2.0 SAFE DRINKING WATER (SDW) LOAN PROGRAM – ORF OR FAP**

| <u>Project</u>                                                                                          | <u>Cost</u>         |
|---------------------------------------------------------------------------------------------------------|---------------------|
| OOWA/Grand River Line Connection – <i>Design/Construction</i>                                           | \$4,000,000         |
| Lead and Copper Rule Revisions – <i>Construction</i>                                                    | \$250,000           |
| 16" Transmission Line- South Loop Ph. III (Elm Turnpike to Florence)- <i>Construction</i>               | \$955,000           |
| 12" Waterline Garnett from 128 <sup>th</sup> to Tucson- <i>Property Acquisition/Design/Construction</i> | \$940,000           |
| 12" Waterline Main St. from Washington to Ft. Worth & West to First Pl.- <i>Design/Construction</i>     | \$2,265,000         |
| 12" Waterline Elm Pl. from New Orleans to Washington- <i>Design/Construction</i>                        | \$1,000,000         |
| 12" Waterline Washington St. from Elm to Aspen- <i>Design/Construction</i>                              | \$904,000           |
| Meadow Heights Waterline Replacement- <i>Design</i>                                                     | \$150,000           |
| <b>SUB-TOTAL SDW LOAN</b>                                                                               | <b>\$10,465,000</b> |

**TOTAL OWRB FY2027 LOAN PROGRAM** **\$21,778,000.00**

# SECTION 7

# **CITY OF BROKEN ARROW**

## **Preliminary**

# **MANUAL OF FEES**

Effective:  
October 01, 2024 **2025**

# **City of Broken Arrow Fees**

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## 1. COMMUNITY DEVELOPMENT FEES

### INFRASTRUCTURE BONDS

|                                    |                                                                                                                                                                                                      |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Public Improvement / Utility Bonds | 100% performance and maintenance bonds only. Expiration date of bonds to be one (1) year from the date of-on all improvements except sidewalk. Sidewalks require performance acceptance by the City. |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### INFRASTRUCTURE INSPECTION FEES

|                                                   |                                                                                                                              |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| Infrastructure Inspection Fee; Special Conditions | \$300.00 (minimum) per 4-hour block for inspections that occur on holidays or more than 2 years after start of construction. |
|---------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|

### BUILDING PERMIT FEES 3%

Plan Review and Application fee residential \$100.00 **\$103.00**

Plan Review and Application Fee commercial \$175.00 **\$180.00**

Revised Commercial Plan Review \$100.00 **\$103.00**

| Total Area                                                                                                        | Permit Fees               |
|-------------------------------------------------------------------------------------------------------------------|---------------------------|
| Less than 200 square feet                                                                                         | \$ 66.00 <b>\$68.00</b>   |
| 200 square feet to 499 square feet                                                                                | \$ 100.00 <b>\$103.00</b> |
| 500 square feet to 999 square feet                                                                                | \$ 149.00 <b>\$153.00</b> |
| 1,000 square feet to 1,499 square feet                                                                            | \$ 205.00 <b>\$211.00</b> |
| 1,500 square feet to 1,999 square feet                                                                            | \$ 265.00 <b>\$273.00</b> |
| 2,000 square feet to 2,499 square feet                                                                            | \$ 320.00 <b>\$330.00</b> |
| 2,500 square feet to 2,999 square feet                                                                            | \$497.00 <b>\$512.00</b>  |
| 3,000 square feet to 3,499 square feet                                                                            | \$579.00 <b>\$596.00</b>  |
| 3,500 square feet to 3,999 square feet                                                                            | \$662.00 <b>\$682.00</b>  |
| 4,000 square feet to 4,499 square feet                                                                            | \$ 717.00 <b>\$739.00</b> |
| 4,500 square feet to 4,999 square feet                                                                            | \$799.00 <b>\$823.00</b>  |
| 5,000 square feet or more = the square footage × \$45.00 <b>\$46</b> × 0.33 × 0.01 plus \$105.00. <b>\$108.00</b> |                           |
| *Multi – Story Building Calculated on Total Square Footage of All Floors.                                         |                           |

|                                                                    |                                                                                                                                                                                                                                              |
|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Parks & Recreation Fee (Collected with Building Permit)            | For single family home = \$189.00 + \$53.00 <b>\$195</b><br>+ \$55 per bedroom or duplex houses =<br>\$189.00 / structure \$53.00 per bedroom <b>\$195</b><br>+ 55 per<br>For Multi-family home -\$315.00/structure +<br>\$53.00 per bedroom |
| Room additions and remodels                                        | \$3.47 x est. cost x .001 + \$45.00 or a \$53.00 minimum                                                                                                                                                                                     |
| Swimming pools and spas:                                           | \$3.47 x est. cost x .001 + \$45.00                                                                                                                                                                                                          |
| Storage buildings to follow above table                            | (based on sq. ft.)                                                                                                                                                                                                                           |
| Pod (commercial) 10 days prior & 10 days post const. (180 max.)    | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Pod (residential) 30 days max.                                     | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Storm shelters                                                     | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Retaining wall (3' height or greater)                              | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Fuel tanks (in-ground/above ground) installation or removal        | \$2.61 <b>\$2.69</b> per \$1,000 plus \$53.00 <b>\$55</b>                                                                                                                                                                                    |
| Canopy, patio covers, and decks                                    | \$0.44 <b>.45</b> per square foot + \$53.00 <b>\$55</b>                                                                                                                                                                                      |
| Temporary buildings or tents                                       | \$150.00 <b>\$155.00</b>                                                                                                                                                                                                                     |
| Mobile/manufactured homes                                          | \$87.00 <b>\$90.00</b>                                                                                                                                                                                                                       |
| Job Trailers                                                       | \$87.00 <b>\$90.00</b>                                                                                                                                                                                                                       |
| Recreational Vehicles (3 days plus extension: 10 day max.)         | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Demolition permit (residential/commercial) structure               | \$87.00 <b>\$90.00</b>                                                                                                                                                                                                                       |
| Automatic fire-extinguishing system/fire suppression system permit | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Fire alarm system permit                                           | \$66.00 <b>\$68.00</b>                                                                                                                                                                                                                       |
| Temporary certificate of occupancy                                 | \$75.00 <b>\$77.00</b>                                                                                                                                                                                                                       |
| Reissuance of Certificate of Occupancy                             | \$26.00 <b>\$27.00</b>                                                                                                                                                                                                                       |
| Data Retention Fee                                                 | \$5.00 per permit <b>\$5.15</b>                                                                                                                                                                                                              |
| Permit Reinstatement                                               | \$50.00 <b>\$52.00</b>                                                                                                                                                                                                                       |
| Work started without a permit                                      | \$150.00 <b>\$155.00</b>                                                                                                                                                                                                                     |

Oklahoma Uniform Building Code Commission (OUBCC) fees in addition to the above: state \$4.00 and city \$0.50

### **TRADE PERMITS FOR RESIDENTIAL CONSTRUCTION**

|             |                             |                             |                             |                             |                             |                             |                             |                             |
|-------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Square foot | 1,000–<br>1,499             | 1,500–<br>1,999             | 2,000–<br>2,499             | 2,500–<br>2,999             | 3,000–<br>3,499             | 3,500–<br>3,999             | 4,000–<br>4,499             | 4,500 or<br>greater         |
| Trade↓      |                             |                             |                             |                             |                             |                             |                             |                             |
| Electric*   | \$230.00<br><b>\$237.00</b> | \$240.00<br><b>\$247.00</b> | \$250.00<br><b>\$258.00</b> | \$261.00<br><b>\$269.00</b> | \$289.00<br><b>\$298.00</b> | \$332.00<br><b>\$342.00</b> | \$447.00<br><b>\$460.00</b> | \$607.00<br><b>\$625.00</b> |

|                                |                      |                      |                      |                      |                      |                      |                      |                      |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Mechanical*                    | \$125.00<br>\$129.00 | \$150.00<br>\$155.00 | \$174.00<br>\$179.00 | \$174.00<br>\$179.00 | \$250.00<br>\$257.00 | \$250.00<br>\$257.00 | \$324.00<br>\$334.00 | \$324.00<br>\$334.00 |
| Plumbing*                      | \$259.00<br>\$267.00 | \$334.00<br>\$344.00 | \$352.00<br>\$363.00 | \$448.00<br>\$461.00 | \$448.00<br>\$461.00 | \$510.00<br>\$525.00 | \$552.00<br>\$587.00 | \$692.00<br>\$713.00 |
| Gas Pipe                       | \$41.00<br>\$42.00   | \$43.00<br>\$44.00   | \$45.00<br>\$46.00   | \$50.00<br>\$52.00   | \$56.00<br>\$58.00   | \$56.00<br>\$58.00   | \$56.00<br>\$58.00   | \$56.00<br>\$58.00   |
| \$30.00<br>\$31.00Gas<br>Meter | \$30.00<br>\$31.00   |

\* Permit fee includes all required inspections

### **TRADE PERMITS (INCLUDES ONE INSPECTION)**

|                                            |                    |
|--------------------------------------------|--------------------|
| Backflow preventer (replacement or repair) | \$66.00<br>\$68.00 |
| Irrigation Installation Permit             | \$66.00<br>\$68.00 |
| Trade permit (replacement or repair)       |                    |
| Plumbing                                   | \$66.00<br>\$68.00 |
| Electrical                                 | \$66.00<br>\$68.00 |
| Mechanical                                 | \$66.00<br>\$68.00 |
| Building<br>(not specified elsewhere)      | \$66.00<br>\$68.00 |
| Permit Reinstatement Fee                   | \$50.00<br>\$52.00 |

### **BUILDING INSPECTIONS**

|                            |                    |
|----------------------------|--------------------|
| Walk-Thru Inspection       | \$85.00<br>\$88.00 |
| Disapproved Inspection Fee | \$65.00<br>\$67.00 |

### **ELECTRICAL INSPECTION FEES**

|                                                                           |                      |
|---------------------------------------------------------------------------|----------------------|
| Electric Service per meter                                                | \$30.00<br>\$31.00   |
| Rough-in inspection                                                       | \$30.00<br>\$31.00   |
| Circuits added to existing building or structures                         | \$30.00<br>\$31.00   |
| Any motor not included in the schedule of devices                         | \$30.00<br>\$31.00   |
| Luminous tube signs, border lights or outline lighting, per transformer   | \$30.00<br>\$31.00   |
| Elevators, in addition to fee for motors, each elevator                   | \$30.00<br>\$31.00   |
| Rectifiers                                                                | \$30.00<br>\$31.00   |
| Electrical work done in/on structures composed wholly/partially of canvas | \$30.00<br>\$31.00   |
| Temporary power connections (saw poles, etc.)                             | \$30.00<br>\$31.00   |
| All work not covered elsewhere in this schedule                           | \$30.00<br>\$31.00   |
| Final inspection                                                          | \$30.00<br>\$31.00   |
| Disapproved inspection fee                                                | \$65.00<br>\$67.00   |
| Walk-thru inspection                                                      | \$85.00<br>\$88.00   |
| Work started without a permit, plus cost of permit                        | \$150.00<br>\$155.00 |

### PLUMBING INSPECTION FEES

|                                                                          |                              |
|--------------------------------------------------------------------------|------------------------------|
| Gas meter                                                                | \$30.00 <del>\$31.00</del>   |
| Gas piping per meter                                                     | \$30.00 <del>\$31.00</del>   |
| Sewer connection to riser                                                | \$30.00 <del>\$31.00</del>   |
| Sewer tap                                                                | \$30.00 <del>\$31.00</del>   |
| New water connection                                                     | \$30.00 <del>\$31.00</del>   |
| Rough plumbing inspection                                                | \$30.00 <del>\$31.00</del>   |
| Top-out inspection                                                       | \$30.00 <del>\$31.00</del>   |
| Backflow preventer                                                       | \$30.00 <del>\$31.00</del>   |
| Control valve and head installation when required by inspection division | \$30.00 <del>\$31.00</del>   |
| Final inspection                                                         | \$30.00 <del>\$31.00</del>   |
| All work not covered elsewhere in this schedule                          | \$30.00 <del>\$31.00</del>   |
| Disapproved inspection fee                                               | \$30.00 <del>\$31.00</del>   |
| Underground Fire line piping inspection                                  | \$30.00 <del>\$31.00</del>   |
| Underground Fire line 150 lb. pressure test                              | \$30.00 <del>\$31.00</del>   |
| Underground Fire line blocking inspection                                | \$30.00 <del>\$31.00</del>   |
| Underground Fire line riser inspection                                   | \$30.00 <del>\$31.00</del>   |
| Walk-thru inspection                                                     | \$85.00 <del>\$88.00</del>   |
| Work started without a permit, plus cost of permit                       | \$150.00 <del>\$155.00</del> |

### MECHANICAL INSPECTION FEES

|                                                                |                            |
|----------------------------------------------------------------|----------------------------|
| Gas meter                                                      | \$30.00 <del>\$31.00</del> |
| Gas piping, per meter                                          | \$30.00 <del>\$31.00</del> |
| Heating                                                        |                            |
| Each appliance                                                 | \$30.00 <del>\$31.00</del> |
| Ducts, per system, per trip                                    | \$30.00 <del>\$31.00</del> |
| Residential HVAC change-out of furnace, coil, and/or condenser | \$30.00 <del>\$31.00</del> |
| (first system inspection fee is included in permit fee)        | \$30.00 <del>\$31.00</del> |
| Temporary gas service for construction purposes                | \$30.00 <del>\$31.00</del> |
| Air compressors and tanks, per receiver                        | \$30.00 <del>\$31.00</del> |
| Pressure vessels                                               | \$30.00 <del>\$31.00</del> |
| Refrigeration unit, per unit                                   | \$30.00 <del>\$31.00</del> |
| Hot and/or chilled water piping, per coil                      | \$30.00 <del>\$31.00</del> |
| Replacement of any major part of a mechanical system           | \$30.00 <del>\$31.00</del> |
| Inspections call on work to be concealed, per trip             | \$30.00 <del>\$31.00</del> |
| Final inspection                                               | \$30.00 <del>\$31.00</del> |
| All work not covered elsewhere in this schedule                | \$30.00 <del>\$31.00</del> |

|                                                    |                          |
|----------------------------------------------------|--------------------------|
| Disapproved inspection fee                         | \$65.00 <b>\$67.00</b>   |
| Walk-thru inspection                               | \$85.00 <b>\$88.00</b>   |
| Work started without a permit, plus cost of permit | \$150.00 <b>\$155.00</b> |

#### **AUTOMATIC FIRE-EXTINGUISHING SYSTEM INSPECTION FEES**

|                                                    |                          |
|----------------------------------------------------|--------------------------|
| Automatic fire-extinguishing system inspections    | \$30.00 <b>\$31.00</b>   |
| All work not covered elsewhere in this schedule    | \$30.00 <b>\$31.00</b>   |
| Fire suppression above ground                      | \$30.00 <b>\$31.00</b>   |
| 50% installation inspection                        | \$30.00 <b>\$31.00</b>   |
| Final inspection                                   | \$30.00 <b>\$31.00</b>   |
| Disapproved inspection fee                         | \$65.00 <b>\$67.00</b>   |
| Walk-thru inspection                               | \$85.00 <b>\$88.00</b>   |
| Work started without a permit, plus cost of permit | \$150.00 <b>\$154.00</b> |

#### **AUTOMATIC FIRE ALARM SYSTEM INSPECTION FEES**

|                                                    |                          |
|----------------------------------------------------|--------------------------|
| All work not covered elsewhere in this schedule    | \$30.00 <b>\$31.00</b>   |
| Final inspection                                   | \$30.00 <b>\$31.00</b>   |
| Disapproved inspection fee                         | \$65.00 <b>\$67.00</b>   |
| Walk-thru inspection                               | \$85.00 <b>\$88.00</b>   |
| Work started without a permit, plus cost of permit | \$150.00 <b>\$155.00</b> |

#### **FIRE AND LIFE SAFETY CODE INSPECTIONS FOR NEW CONSTRUCTION AND/OR**

#### **RENOVATIONS**

#### **REQUIRING A BUILDING PERMIT**

|                                                    |                          |
|----------------------------------------------------|--------------------------|
| Inspections not covered elsewhere in this schedule | \$30.00 <b>\$31.00</b>   |
| Final inspection                                   | \$65.00 <b>\$67.00</b>   |
| Disapproved inspection fee                         | \$85.00 <b>\$88.00</b>   |
| Walk-thru inspection                               | \$83.00 <b>\$85.00</b>   |
| Work started without a permit, plus cost of permit | \$150.00 <b>\$150.00</b> |

#### **SIGN PERMIT FEES**

|                                                   |                          |
|---------------------------------------------------|--------------------------|
| Permanent ground sign - Height under 12 feet      | \$120.00 <b>\$124.00</b> |
| Permanent ground sign - Height 12 feet to 20 feet | \$225.00 <b>\$232.00</b> |
| Permanent ground sign – Height 20 feet & higher   | \$335.00 <b>\$345.00</b> |
| Accessory/Secondary Ground Sign                   | \$50.00 <b>\$52.00</b>   |
| Wall sign – Principal Sign                        | \$90.00 <b>\$93.00</b>   |
| Wall sign – Secondary/Additional wall signs       | \$50.00 <b>\$52.00</b>   |
| Awnings/Canopy sign                               | \$50.00 <b>\$52.00</b>   |
| Construction sign                                 | \$50.00 <b>\$52.00</b>   |
| Copy Change, Remove & Rehang                      | \$60.00 <b>\$62.00</b>   |

|                                                 |                   |
|-------------------------------------------------|-------------------|
| Temporary/Banner/Inflatable/Mobile Ground sign  | \$60.00-\$62.00   |
| Work started without a permit, plus permit cost | \$150.00-\$155.00 |

### MISCELLANEOUS PERMIT FEES

|                                                     |                         |
|-----------------------------------------------------|-------------------------|
| Recreational fire                                   | No Fee                  |
| Residential burn permits (less than 5 acres)        | \$55.00-\$57.00         |
| Burn permit (5 acres or greater) i.e., agricultural | \$100.00-\$103.00       |
| Commercial burn permit                              | \$150.00-\$155.00       |
| Commercial fireworks display                        | \$110.00-\$113.00       |
| Parking lot (new, addition or renovation)           | \$100.00-\$103.00       |
| Curb cut/street cut                                 | \$100.00-\$103.00       |
| Liquefied petroleum gas equipment                   | \$66.00-\$68.00         |
| Blasting permit, per day                            | \$44.00-\$45.00         |
| Application for Temporary Use Permit                | \$56.00-\$58.00         |
| Generator Permit (Permanent Installation)           | \$66.00-\$68.00         |
| Special Assessment                                  | \$50.00-\$52.00         |
| Grease Interceptor                                  | \$75.00-\$77.00         |
| Sanitary Sewer Tap:                                 |                         |
| Residential/Commercial new tap on main line         | \$47.00-\$48.00         |
| <b>Residential</b> Solar Panel                      | \$150.00-\$155.00       |
| Famers Market Yearly Fee                            | \$40.00-\$41.00         |
| Farmers Market fee per market date                  | \$20.00/per market date |
|                                                     | \$21.00                 |
|                                                     |                         |

### EASEMENTS, VACATIONS & RIGHTS-OF-WAYS

|                                                            |                                                                 |
|------------------------------------------------------------|-----------------------------------------------------------------|
| Closure of Easement & Right-of-Way (Proposed Construction) | \$1,000.00 (Non-Refundable)                                     |
| Closure of Easement & Right-of-Way (Existing Encroachment) | \$1,000.00 (Non-Refundable)                                     |
| Closure of Easement & Right-of-Way (General)               | \$1,000.00 (Non-Refundable)                                     |
| Encroachment Agreement                                     | \$500.00 (Non-Refundable)                                       |
| Vacation of Plat                                           | \$1,000.00 (Non-Refundable)                                     |
| Notice of Easement or Right-of-Way Closing                 | \$6.00 per mailing label                                        |
| Filing Fee                                                 | \$15.00 for the first sheet<br>\$2.00 for each additional sheet |
| Application Review Fee                                     | \$25.00                                                         |

### ANNEXATION FEES

|                             |           |
|-----------------------------|-----------|
| Annexation or De-annexation | \$ 550.00 |
|-----------------------------|-----------|

\*+ \$6.00 per mailed notice ~~+ cost billed by newspaper~~

## COMPREHENSIVE PLAN FEES

|                                        |                              |
|----------------------------------------|------------------------------|
| Comprehensive Plan Change or Amendment | \$400.00 <del>\$412.00</del> |
|----------------------------------------|------------------------------|

\*+ \$6.00 per mailed notice ~~+ publication cost billed by newspaper~~

## ZONING APPLICATION FEES

|                        |                              |
|------------------------|------------------------------|
| Zoning Application Fee | \$250.00 <del>\$258.00</del> |
| 1-4.99 acres           | <del>\$200.00</del>          |
| 5-19.99 acres          | <del>\$250.00</del>          |
| 20 or more acres       | <del>\$375.00</del>          |

\*+ \$6.00 per mailed notice ~~+ publication cost billed by newspaper~~

## SPECIFIC USE FEES

|                      |                              |
|----------------------|------------------------------|
| Specific Use Permits | \$375.00 <del>\$386.00</del> |
|----------------------|------------------------------|

\*+ \$6.00 per mailed notice ~~+ publication cost billed by newspaper~~

## PLANNED UNIT DEVELOPMENT (PUD) APPLICATION FEES

|                 |                               |
|-----------------|-------------------------------|
| New Application | \$375.00* <del>\$386.00</del> |
| Major Amendment | \$375.00* <del>\$386.00</del> |
| Minor Amendment | \$325.00* <del>\$335.00</del> |

\*+ \$6.00 per mailed notice ~~+ publication cost billed by newspaper~~

## PLATTING/DEVELOPMENT FEES

|                                    |                                             |
|------------------------------------|---------------------------------------------|
| Preliminary Plat Application       | \$200.00 <del>\$206.00</del> +15.00 per lot |
| Conditional Final Plat Application | \$200.00 <del>\$206.00</del> +15.00 per lot |
| Plat Filing/Release Fee            | \$200.00 <del>\$206.00</del> +15.00 per lot |

## ENGINEERING PLAN REVIEW

| Engineering Plan Review:                                      | Fee      |
|---------------------------------------------------------------|----------|
| First Submittal Administration Fee                            | \$200    |
| Initial Plan Review Fee (Per Page)                            | \$100 *  |
| Additional Reviews Fee (Per Revised Page)                     | \$100 ** |
| Stormwater Prevention Pollution Plan Review Fee (Per Review)  | \$100    |
| Detention Report (Hydrology Analysis) Review Fee (Per Review) | \$100    |
| Addendum for NET Plans(per revised pages)                     | \$100.00 |
| Submittal to DEQ for water and sanitary sewer packages        | \$25.00  |

\*Schematic Sheets, not required to be signed and sealed may be excluded from the fee

\*\*Sheets specifically identified to be revised by the reviewer

### SITE PLAN FEES/LANDSCAPE PLAN FEES

|                                    |            |
|------------------------------------|------------|
| First Submittal Administration Fee | \$100.00 * |
| Site Plan/Landscape Plan           | \$100.00 * |

\*Plan reviews requiring engineering reviews will use the engineering plan review fees schedule.

### BOARD OF ADJUSTMENT

|                     |           |
|---------------------|-----------|
| Board of Adjustment | \$375.00* |
|---------------------|-----------|

\*+ \$6.00 per mailed notice +~~publication cost billed by newspaper~~.

### MISCELLANEOUS FEES

|                                                                                                                                                           |                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|
| Newspaper Publication Fee                                                                                                                                 | \$175.00                     |
| Public Hearing Appeals                                                                                                                                    | \$150.00 <del>\$154.00</del> |
| Lot Split                                                                                                                                                 | \$125.00 <del>\$129.00</del> |
| Lot Combination                                                                                                                                           | \$125.00 <del>\$129.00</del> |
| Limit of No Access (LNA)                                                                                                                                  | \$125.00 <del>\$129.00</del> |
| Zoning Verification Letter and Record's Request                                                                                                           | \$75.00                      |
| Excess Capacity Fee (Final Plat)                                                                                                                          | \$700.00 per acre            |
| Street signs                                                                                                                                              | \$175.00 per sign            |
| Replacement Key                                                                                                                                           | \$25.00                      |
| Honorary Street Sign – 6" sign                                                                                                                            | \$90.00                      |
| Honorary Street Sign – 9" sign                                                                                                                            | \$105.00                     |
| Sidewalk Escrow*                                                                                                                                          |                              |
| *Fee applies where sidewalk escrow is approved by<br>Community Development and Engineering & Construction<br>Departments in lieu of sidewalk installation | \$65.00 per square yard      |

### ZONING CLEARANCE-COMPLIANCE

|                                       |                           |
|---------------------------------------|---------------------------|
| Permit Application/Review Fee Penalty | \$100.00 (Non-Refundable) |
|---------------------------------------|---------------------------|

### SMALL CELL FACILITY

|                     |          |
|---------------------|----------|
| Small Cell Wireless | \$350.00 |
|---------------------|----------|

### WATER METER TAP FEES

| Tab Size (in inches)                   | Cost                                               |
|----------------------------------------|----------------------------------------------------|
| 3/4"                                   | By Plumber \$428.00 City Crew -\$1145.00           |
| 1"                                     | By plumber \$570.00 City Crew <del>\$1259.00</del> |
| 1 1/2"                                 | Irrigation \$3,240.00 Domestic -\$5,826.00         |
| 2"                                     | Irrigation \$3,856 Domestic \$6,852.00             |
| 2" for Automatic Flushing Device (AFD) | \$3.856.00                                         |

|                         |                                                                                     |
|-------------------------|-------------------------------------------------------------------------------------|
| 3"                      | \$12,861.00                                                                         |
| 4"                      | \$16,913.00                                                                         |
| 6"                      | \$21,870.00                                                                         |
| 8" or larger            | Reimbursement of the actual cost of materials and labor to the City of Broken Arrow |
| ¾ meter Restocking Fee  | \$125.00                                                                            |
| 1' Meter restocking Fee | \$162.00                                                                            |

### NON-METERED TAPS

Reimbursement of the actual cost of materials and labor

|                             |                  |                                |
|-----------------------------|------------------|--------------------------------|
| <i>Tap Type/Line Size</i>   | <i>4" to 12"</i> | <i>greater than 12" to 24"</i> |
| Main line or fire line taps | \$2600.00 Escrow | \$3,700.00 Escrow              |
| Greater than 24"            | Actual cost      | Actual cost                    |

### STREET CROSSING FOR WATER METER INSIDE CITY

| Line Size                             | Permit Fees                                                                         |
|---------------------------------------|-------------------------------------------------------------------------------------|
| 3/4"                                  | \$662.00                                                                            |
| 1"                                    | \$764.00                                                                            |
| 1 1/2" or larger                      | Reimbursement of the actual cost of materials and labor to the City of Broken Arrow |
| Rock crossings @ contractor's expense | Maximum crossing distance is 37 feet.                                               |

## **2. CEMETERY FEES (CPI 2.6)**

|                                                                                       |                       |
|---------------------------------------------------------------------------------------|-----------------------|
| Grave Space for City of Broken Arrow Residents                                        | \$1,870.00-\$1919.00  |
| Grave Space for non-residents                                                         | \$3,016.00-\$3,094.00 |
| Grave Opening or closing                                                              | \$1,290.00-\$1,324.00 |
| Opening for cremation interment at grave site                                         | \$724.00-\$743.00     |
| Disinterment,                                                                         | \$2,411.00-\$2,474.00 |
| Babyland grave space                                                                  | \$120.00-\$123.00     |
| Babyland grave opening or closing                                                     | \$120.00-\$123.00     |
| Monument settings per square inch                                                     | \$.70-\$.71           |
| Overtime fee                                                                          | \$603.00-\$619.00     |
| Saturday service fee                                                                  | \$603.00-\$619.00     |
| Deed for transfer for tradition or cremation niche                                    | \$32.00-\$33.00       |
| <b>Single Occupancy Cremation Niches<br/>(includes opening/closing and engraving)</b> |                       |
| Center Columbarium, Bottom Row                                                        | \$1,410.00-\$1447.00  |
| Center Columbarium, Second Row UP                                                     | \$1,530.00-\$1570.00  |

|                                                                                                                                                                      |                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| Center Columbarium, Third Row Up                                                                                                                                     | \$1,645.00 <del>\$1688.00</del>                                                      |
| Center Columbarium, Fourth Row Up                                                                                                                                    | \$1,764.00 <del>\$1810.00</del>                                                      |
| Center Columbarium, Fifth Row Up                                                                                                                                     | \$1,883.00 <del>\$1932.00</del>                                                      |
| Center Columbarium, Top Row                                                                                                                                          | \$2001.00 <del>\$2053.00</del>                                                       |
| Wing or 48 Niche Columbarium, Bottom Row                                                                                                                             | \$1,410.00 <del>\$1447.00</del>                                                      |
| Wing or 48 Niche Columbarium, Second Row Up                                                                                                                          | \$1,530.00 <del>\$1570.00</del>                                                      |
| Wing or 48 Niche Columbarium, Third Row Up                                                                                                                           | \$1,764.00 <del>\$1810.00</del>                                                      |
| Wing or 48 Niche Columbarium, Top Row                                                                                                                                | \$1,883.00 <del>\$1932.00</del>                                                      |
| Memorial bench (Order item)                                                                                                                                          | Retail price plus setting fee                                                        |
| Niche space for non-resident                                                                                                                                         | \$295.00 <del>\$303.00</del>                                                         |
| Change a previously owned or occupied single niche to a double (includes additional opening/closing, additional engraving, and deed change) (May require urn charge) | \$345.00 <del>\$354.00</del><br>(plus cost of replacement front panel if required 0) |
| Purchase niche as a double (includes additional opening/closing, additional engraving) (Restricted urn size)                                                         | \$236.00 <del>\$242.00</del>                                                         |
| Columbarium disinterment or re-opening for other reason                                                                                                              | \$115.00 <del>\$118.00</del> each occurrence                                         |

### **3. CONTRACTOR REGISTRATIONS**

|                                          |                                                              |               |
|------------------------------------------|--------------------------------------------------------------|---------------|
| Electrical Contractor Registration       | \$166.00 <del>\$171.00</del> plus escrow deposit of \$500.00 | Birthday      |
| Fire Suppression Contractor Registration | \$83.00 <del>\$85.00</del> plus escrow deposit of \$250.00   | Birthday      |
| Fire Alarm Contractor Registration       | \$83.00 <del>\$85.00</del> plus escrow deposit of \$250.00   | Birthday      |
| General Contractor/Builder Registration  | \$83.00 <del>\$85.00</del> plus escrow deposit of \$250.00   | Birthday      |
| Irrigation Contractor Registration       | \$166.00 <del>\$171.00</del> plus escrow deposit of \$250.00 | Birthday      |
| Mechanical Contractor Registration       | \$166.00 <del>\$171.00</del> plus escrow deposit of \$500.00 | Birthday      |
| Oversized Load Company Annual Reg        | \$104.00 <del>\$107.00</del> (*)                             | Specific date |
| Roofing Contractor Registration          | \$166.00 <del>\$171.00</del> plus escrow deposit of \$250.00 | Birthday      |
| Plumbing Contractor Registration         | \$166.00 <del>\$171.00</del> plus escrow deposit of \$500.00 | Birthday      |
| Sign Contractor Registration             | \$166.00 <del>\$171.00</del> plus escrow deposit of \$250.00 | Birthday      |

|                                   |                                                              |          |
|-----------------------------------|--------------------------------------------------------------|----------|
| Water Tap Contractor Registration | \$166.00 <del>\$171.00</del> plus escrow deposit of \$500.00 | Annually |
|-----------------------------------|--------------------------------------------------------------|----------|

\* \$12.00 Per Load

#### **4. LICENSE/REGISTRATION FEES (OTHERS)**

| License Type                                        | Cost/year                                                    | Expiration     |
|-----------------------------------------------------|--------------------------------------------------------------|----------------|
| Transfer Ambulance Service Annual License           | \$500.00 <del>\$515.00</del>                                 | One Year       |
| Adopt-A Mile fee                                    | \$50 for businesses and \$25 for individuals and non-profits | One Year       |
| Animal Adoption Fee                                 | \$63.00 <del>\$65.00</del>                                   |                |
| Animal Hobbyist Permit                              | \$58.00 <del>\$60.00</del>                                   | Sept. 30th     |
| Certificate of Compliance                           | \$30.00 <del>\$31.00</del>                                   |                |
| Curbside Recycle (Business License)                 | \$231.00 <del>\$238.00</del>                                 | one year       |
| Exotic Animal                                       | \$116.00 <del>\$119.00</del>                                 | Specific dates |
| Food License Establishment                          | Per County                                                   | June 30th      |
| Food License Vehicle                                | Per County                                                   | June 30th      |
| Gated Community                                     | \$30.00 <del>\$31.00</del>                                   | Dec. 31st      |
| Hotel/Motel Operation Fee                           | \$30.00 <del>#31.00</del>                                    | Dec 31st       |
| House Movers                                        | \$116.00 <del>\$119.00</del>                                 | Sept. 30th     |
| Limousine Driver                                    | \$15.00 per person                                           | April 30th     |
| Limousine Service                                   | \$30.00 per vehicle                                          | April 30th     |
| Medical Marijuana-Dispensary-initial                | \$1,000.00 <del>\$1030.00</del>                              |                |
| Medical Marijuana-Dispensary- renewal               | \$750.00 <del>\$773.00</del>                                 | Sept 30th      |
| Medical Marijuana-Grower-initial                    | 1,000.00 <del>\$1030.00</del>                                |                |
| Medical Marijuana-Grower- renewal                   | \$750.00 <del>\$773.00</del>                                 | Sept 30th      |
| Medical Marijuana-Processor-initial                 | \$1,000.00 <del>\$1030.00</del>                              |                |
| Medical Marijuana-Processor-renewal                 | \$750.00 <del>\$773.00</del>                                 | Sept 30th      |
| Mobile Food Vendor: See Vendor                      |                                                              |                |
| Motor Vehicle Escort Guide                          | \$29.00 per vehicle \$30.00                                  | April 30th     |
| Occupation Fee/Hotel Beverage License               | \$980.00 <del>\$1009.00</del>                                | one year       |
| Occupation Fee/Hotel Beverage License Renewal       | \$880.00 <del>\$906.00</del>                                 | one year       |
| Occupation Fee/Beer & wine License                  | \$500.00 <del>\$515.00</del>                                 | one year       |
| Occupation Fee/Beer & wine Renewal                  | \$450.00 <del>\$464.00</del>                                 | one year       |
| Occupation Fee/Caterer License (w/occasional liquor | \$1,005.00 <del>\$1035.00</del>                              | one year       |
| Occupation Fee/Caterer Renewal                      | \$905.00 <del>\$932.00</del>                                 | one year       |
| Occupation Fee/Brewer License                       | \$1,225.00 <del>\$1262.00</del>                              | one year       |
| Occupation Fee/Brewer Renewal                       | \$100.00 <del>\$103.00</del>                                 | one year       |
| Occupation Fee/ Small Brewer                        | \$100.00 <del>\$103.00</del>                                 | One year       |

|                                                                                           |                                                             |                               |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------|
| Occupation Fee/ Small Brewer Renewal                                                      | \$100.00 <del>\$103.00</del>                                | One year                      |
| Occupation Fee/ Distiller License                                                         | \$3100.00 <del>\$3192.00</del>                              | one year                      |
| Occupation Fee/ Liquor Store/Retail Package Store                                         | \$880.00 <del>\$906.00</del>                                | April 30th                    |
| Occupation Fee/ Mixed Beverage                                                            | \$1,005.00 <del>\$1035.00</del>                             | April 30th                    |
| Occupation Fee/ Mixed Beverage Renewal                                                    | \$905.00 <del>\$932.00</del>                                | April 30 <sup>th</sup>        |
| Occupation Fee/ Mixed Beverage-Caterer combo license                                      | \$1,250.00 <del>\$1288.00</del>                             | one year                      |
| Occupation Fee/ Rectifier (blended alcohol)                                               | \$3,125.00 <del>\$3219.00</del>                             | one year                      |
| Occupation Fee/ Special Event Beer/Liquor                                                 | \$55.00 <del>\$57.00</del>                                  | Specific dates                |
| Occupation Fee/ Wholesaler (spirits, wine, strong beer)                                   | \$2,975.00 <del>\$3064.00</del>                             | one year                      |
| Occupation Fee/ Winemaker (out of state applicant)                                        | \$600.00 <del>\$618.00</del>                                | one year                      |
| Occupation Fee/ Oklahoma winemaker                                                        | \$50.00 <del>\$52.00</del>                                  | one year                      |
| Pawn Broker                                                                               | \$58.00                                                     | April 30th                    |
| Peddler/Solicitors License                                                                | \$50.00 <del>\$52.00</del> per company plus \$5.00 per card | up to 60 days/180days maximum |
| Public Dance Establishment                                                                | \$231.00 <del>\$238.00</del>                                | one year                      |
| Recreation Center for Adults                                                              | \$231.00 <del>\$238.00</del>                                | one year                      |
| Recreation Center for Family                                                              | \$231.00 <del>\$238.00</del>                                | one year                      |
| Sexually Oriented Business License Application, Application Renewal and Investigation Fee | \$1,155.00 <del>\$1190.00</del>                             | one year                      |
| Sexually Oriented Business Annual License Fee                                             | \$525.00 <del>\$541.00</del>                                | one year                      |
| Sexually Oriented Business Employee Application and Renewal Fee                           | \$158.00 <del>\$163.00</del>                                | one year                      |
| Shooting Range                                                                            | \$60.00 <del>\$62.00</del>                                  | one year                      |
| Short Term Rental                                                                         | \$500.00 <del>\$515.00</del>                                | One year                      |
| Trash Service (Refuse)                                                                    | \$231.00 <del>\$238.00</del>                                | April 30th                    |
| Taxi Cab                                                                                  | \$40.00/vehicle <del>\$41.00</del>                          | April 30th                    |
| Taxi Cab Driver                                                                           | \$15.00/person                                              | April 30th                    |
| Vendor – Mobile                                                                           | \$30.00 <del>\$31.00</del>                                  | Per year                      |
| Vendor - Push Cart                                                                        | \$30.00 <del>\$31.00</del>                                  | Per year                      |
| Vendor – Stationary                                                                       | \$30.00 <del>\$31.00</del>                                  | per year                      |

## 5. UTILITY CHARGES

### WATER SERVICE INITIATION FEE CHARGE

| <i>Initiation Fee and Transfer Fee</i>         | <i>Fee</i>                 |
|------------------------------------------------|----------------------------|
| Single Family                                  | \$30.00                    |
| Multifamily/Commercial/Office/Light Industrial | \$30.00                    |
| Location Transfer                              | \$30.00 <del>\$31.00</del> |

### APPLICATION FOR SERVICE DEPOSIT CHARGE

| <i>Location Type</i>                           | <i>FEE</i>           |
|------------------------------------------------|----------------------|
| Single Family                                  | \$100.00             |
| Multifamily/Commercial/Office/Light Industrial | Based on consumption |
| Heavy Industrial/Park/Cemetery/Golf Course     | \$225.00             |

### TEMPORARY/CONSTRUCTION METERS SERVICE CHARGES

| <i>Service</i> | <i>Fee</i> |
|----------------|------------|
| Meter Deposit  | \$1,500    |
| Initiation fee | \$30.00    |
| Daily Rental   | \$5.00     |

**Note: Only City-issued construction meters are authorized to be connected to a City fire hydrant.**

### METER TESTING CHARGES

| <i>Meter Size (in inches)</i> | <i>Fee</i>                                                                          |
|-------------------------------|-------------------------------------------------------------------------------------|
| 3/4"                          | \$50.00                                                                             |
| 1                             | \$50.00                                                                             |
| Over 1 "                      | Reimbursement of the actual cost to the City of Broken Arrow for material and labor |

### CHARGES ASSOCIATED WITH DISCONTINUATION OF SERVICE

| <i>Type of Charge</i>                                              | <i>Fee</i>                              |
|--------------------------------------------------------------------|-----------------------------------------|
| Returned Check /Insufficient funds                                 | \$30.00                                 |
| Delinquent fee                                                     | \$75.00                                 |
| Water meter replacement                                            | Cost of Labor and Materials             |
| Replacement of water meter box                                     | \$150.00                                |
| Broken Lock                                                        | \$75.00                                 |
| Broken Loops/Stop                                                  | \$150.00                                |
| Meter Pull                                                         | \$60.00                                 |
| AMR Register                                                       | \$210.00                                |
| AMR Antenna                                                        | \$30.00                                 |
| Water Line Tampering                                               | \$100.00                                |
| Charges associated with replacement of water meter vaults          | Cost of Labor, Materials, and equipment |
| <i>* service performed after normal working hours, add \$75.00</i> |                                         |

### REREAD AND LEAK TEST CHARGES

| Type of Charge                                   | Fee     |
|--------------------------------------------------|---------|
| Leak test and reread charge (AMR graph provided) | \$60.00 |

### WATER RATES (4.9%)

| Water Meter Size                       | Inside City Limits | Outside City Limits |
|----------------------------------------|--------------------|---------------------|
| 3/4 inch or less in size               | \$11.79-\$13.05    | \$13.14-\$14.40     |
| 1 inch                                 | \$13.01-\$14.25    | \$14.55-\$15.85     |
| 1 1/2 inch                             | \$17.50-\$18.90    | \$19.49-\$20.90     |
| 2 inch                                 | \$25.00-\$26.50    | \$27.68-\$29.20     |
| 3 inch                                 | \$57.17-\$59.50    | \$63.55-\$66.00     |
| 4 inch                                 | \$93.90-\$97.00    | \$105.19-\$108.50   |
| 6 inch                                 | \$110.12-\$113.00  | \$115.75-\$119.00   |
| 8 inch                                 | \$155.30-\$159.00  | \$163.77-\$168.00   |
| 10 or more inches                      | \$208.93-\$214.00  | \$220.23-\$226.00   |
| Volume water charges per 1,000 gallons | Inside City Limits | Outside City Limits |
| Residential                            | \$6.54-\$6.86      | \$7.50-\$7.84       |
| Commercial                             | \$6.54-\$6.86      | \$7.50-\$7.84       |
| Parks/Cemeteries/Golf Courses          | \$9.00-\$9.37      | None                |
|                                        |                    |                     |

### SPECIAL CONTRACT WATER RATES (4.9%)

|                                                      |                                                 |
|------------------------------------------------------|-------------------------------------------------|
| Base Charge for meter used during limited term       | \$126.84-\$133.06 per month                     |
| Default Charge Per 1,000 gallons or fraction thereof | \$6.66-\$6.42                                   |
| Customer takes less than 50% during peak months      | \$6.12-\$6.37                                   |
| Customer takes 50% or more during peak months        | \$6.94-\$7.28                                   |
| Emergency Service with no contract                   | \$8.34-\$8.75                                   |
| Peak Months: June, July, August, September           | rates are Per 1,000 gallons or fraction thereof |

### **STORMWATER FEES (4.9%)**

|                                                   |                                                                                                               |
|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Stormwater Monthly Drainage System Service Charge | \$10.22 <del>\$10.72</del> for each equivalent service unit assigned to a lot, tract or parcel of real estate |
| Fee-in-Lieu of Detention Rate                     | \$.46 per square foot of increased impervious area a <del>\$.48</del> added to the property                   |
| Stormwater Development Fee                        | <del>\$115.00</del> <del>\$120.64</del>                                                                       |
| Floodplain Development Fee                        | <del>\$172.49</del> <del>\$180.94</del>                                                                       |
| Earth Change Fee                                  | <del>\$115.00</del> <del>\$120.64</del>                                                                       |

### **STREETLIGHT FEE**

|                 |         |
|-----------------|---------|
| Streetlight Fee | \$ 2.50 |
|-----------------|---------|

### **SANITARY SEWER RATES (18.9%)**

| Water Meter Size                                                 | Inside City Limits                      | Outside City Limits                     |
|------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| 3/4 inch or less in size                                         | <del>\$13.55</del> <del>\$16.65</del>   | <del>\$14.61</del> <del>\$17.85</del>   |
| 1 inch                                                           | <del>\$14.96</del> <del>\$18.30</del>   | <del>\$16.18</del> <del>\$19.70</del>   |
| 1 1/2 inch                                                       | <del>\$19.98</del> <del>\$24.10</del>   | <del>\$21.63</del> <del>\$26.00</del>   |
| 2 inch                                                           | <del>\$27.25</del> <del>\$32.50</del>   | <del>\$31.30</del> <del>\$37.20</del>   |
| 3 inch                                                           | <del>\$65.20</del> <del>\$76.50</del>   | <del>\$70.96</del> <del>\$83.00</del>   |
| 4 inch                                                           | <del>\$107.26</del> <del>\$125.00</del> | <del>\$116.35</del> <del>\$135.50</del> |
| 6 inch                                                           | <del>\$125.43</del> <del>\$146.00</del> | <del>\$128.74</del> <del>\$150.00</del> |
| 8 inch                                                           | <del>\$176.59</del> <del>\$205.00</del> | <del>\$181.53</del> <del>\$211.00</del> |
| 10 or more inches                                                | <del>\$237.64</del> <del>\$275.00</del> | <del>\$244.25</del> <del>\$283.00</del> |
| Volume charges per 1,000 gallons Residential Commercial Contract |                                         |                                         |
| Residential                                                      | <del>\$5.43</del> <del>\$6.46</del>     | <del>\$6.34</del> <del>\$7.51</del>     |
| Commercial                                                       | <del>\$5.96</del> <del>\$7.07</del>     | <del>\$6.64</del> <del>\$7.86</del>     |
| Contract                                                         | <del>\$6.21</del> <del>\$7.36</del>     | None                                    |

### **FLAT SERVICE SANITARY SEWER FEES FOR CUSTOMERS THAT DON'T RECEIVE CITY WATER**

|                      |                                                                                                                       |
|----------------------|-----------------------------------------------------------------------------------------------------------------------|
| Flat Service Charge* | <del>\$55.50</del> <del>\$64.10</del> inside city limits<br><del>\$62.70</del> <del>\$72.40</del> outside city limits |
|----------------------|-----------------------------------------------------------------------------------------------------------------------|

\* Applies to residential customers only. Outside City service and volume charges will apply to non-residential customers.

## INDUSTRIAL PRETREATMENT CHARGES AND FEES

| <i>Type of Charge</i>                                 | <i>Inside City Limits</i> | <i>Outside City Limits</i> |
|-------------------------------------------------------|---------------------------|----------------------------|
| Permit Application Fee                                | \$400.00                  | \$600.00                   |
| Biannual Permit Renewal                               | \$400.00                  | \$600.00                   |
| Monitoring, Inspecting, Surveillance*                 | \$50.00                   | \$50.00                    |
| Appeal Processing Fee (per appeal)                    | \$50.00                   | \$50.00                    |
| Biochemical Oxygen Demand (BOD) Surcharge (per pound) | \$0.50                    | \$0.59                     |
| Total Suspended Solids (TSS) Surcharge (per pound)    | \$0.16                    | \$0.19                     |
| Oil and Grease Surcharge (per pound)                  | \$0.16                    | \$0.19                     |
| Hauled septic/industrial waste                        | \$65.00 per 1,000 gallons | \$65.00 per 1,000 gallons  |

\*this fee is in addition to direct charges for testing by independent laboratories if required

## SOLID WASTE AND RECYCLING CHARGES

|                                                                                                                                      |                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Residential Fee (regardless of Cart size)                                                                                            | <del>\$21.75-\$24.25</del>                      |
| Opt-out of recycling                                                                                                                 | <u>No reduction of fees</u>                     |
| Recycling Cart Contamination                                                                                                         | \$25.00                                         |
| Additional refuse cart/month 96- gal size only                                                                                       | \$7.50                                          |
| Additional recycle Cart                                                                                                              | \$7.50                                          |
| Refuse cart size change fee                                                                                                          | <del>1<sup>st</sup> one free then</del> \$20.00 |
| Cart add/remove fee                                                                                                                  | <del>1<sup>st</sup> one free then</del> \$20.00 |
| Late set out/return service fee                                                                                                      | \$10.50                                         |
| Cart Replacement                                                                                                                     | \$55.00 <u>Actual Replacement Cost</u>          |
| Extra bag refuse outside cart                                                                                                        | \$5.00 per bag                                  |
| Extra recyclables outside cart-no plastic bags                                                                                       | \$5.00                                          |
| Extra yard waste outside of cart in excess of 20<br>must be in clear 30 gallon bags                                                  | \$5.00 per bag                                  |
| All bags larger than 30 gallons                                                                                                      | Charged as 2 bags                               |
| Bulky Pick up-maximum volume per set out is 8<br>cubic yards min charge \$40- yard waste can also<br>be scheduled as a bulky pick-up |                                                 |
| Mattress and/or Spring Sets                                                                                                          | Call for Bulky                                  |
| Hot Water Heaters                                                                                                                    | Call for Bulky                                  |
| Major Appliances                                                                                                                     | Call for Bulky                                  |
| Disassembled Swing Sets                                                                                                              | Call for Bulky                                  |
| Each item of Furniture                                                                                                               | Call for Bulky                                  |
| Loose Brush Pick Ups Per cubic yard                                                                                                  | \$20.00                                         |
| Bulk pickup                                                                                                                          | \$20.00 per yard min charge 2 yards             |

## 6. PARKS AND RECREATION FEES

### CITY FACILITIES RENTALS

| <b><i>Central Park Community Center-1500 S. Main Street</i></b>              | <b><i>Resident Fee</i></b>         | <b><i>Non-Resident Fee</i></b> |
|------------------------------------------------------------------------------|------------------------------------|--------------------------------|
| Meeting Room w/o Kitchen                                                     | \$35.00/hr.                        | \$45.00/hr.                    |
| Kitchen Flat Fee                                                             | \$50 flat fee                      | \$60.00 flat fee               |
| Art Room                                                                     | \$25.00/hr.                        | \$30.00/hr.                    |
| Gym #1                                                                       | \$45.00/hr.                        | \$60.00/hr.                    |
| Gym #2                                                                       | \$40.00/hr.                        | \$55.00/hr.                    |
| Gym #3                                                                       | \$40.00/hr.                        | \$55.00/hr.                    |
| Flooring for Gyms                                                            | \$150.00/event/gym                 | \$200.00/event/gym             |
| Cleanup Deposit                                                              | \$125.00                           | \$125.00                       |
| <b><i>Nienhuis Park Community Center – 3201 N. 9<sup>th</sup> Street</i></b> |                                    |                                |
| Meeting Room w/Kitchenette                                                   | \$35.00/hr.                        | \$45.00/hr.                    |
| Gym #1                                                                       | \$40.00/hr.                        | \$55.00/hr.                    |
| Gym #2                                                                       | \$40.00/hr.                        | \$55.00/hr.                    |
| Flooring for Gyms                                                            | \$150.00/event/gym                 | \$200.00/event/gym             |
| Cleanup Deposit                                                              | \$125.00                           | \$125.00                       |
| <b><i>Rose District Pavilion Rental</i></b>                                  | <b><i>Resident/Non-Profits</i></b> | <b><i>Non Residents</i></b>    |
| Monday-Sunday                                                                | \$40.00/hr.                        | \$60.00/hr.                    |
| Clean-up Deposit                                                             | \$250.00                           | \$250.00                       |
| <b><i>Ray Harral Nature Center</i></b>                                       | <b><i>Resident Fee</i></b>         | <b><i>Non-resident Fee</i></b> |
| Meeting Room                                                                 | \$25.00/hr.                        | \$30.00/hr.                    |
| <b><i>Camino Villa –Park Building</i></b>                                    |                                    |                                |
| Meeting Room                                                                 | \$30.00/hr.                        | \$35.00/hr.                    |
| Clean up Deposit                                                             | \$200.00                           | \$200.00                       |

**\*\$1 million General Liability Insurance Policy may be required depending on activity/event at facility.**

**\*Fees for the Broken Arrow Community Playhouse, the Main Place, the Broken Arrow Museum and the Broken Arrow Military History Center are set by the organizations who lease these facilities.**

### SPECIAL EVENT FEES

|                                             |                                                      |
|---------------------------------------------|------------------------------------------------------|
| Special Event Permit                        | \$25.00                                              |
| Film Permit Fee                             | \$25.00 per application                              |
| Road Closure                                | \$25.00/hr. per employee (2hr min.)                  |
| Police Officer ***                          | \$65.00 <del>\$70</del> hr. per Officer (2 hr. min.) |
| Building Maintenance (Setup/Event/Teardown) | \$25.00/hr. per employee                             |

|                                     |                                           |
|-------------------------------------|-------------------------------------------|
| Fire/Emergency Services***          | \$50.00/hr. per employee                  |
| Event Merchant/Vendor               | \$30.00 per event                         |
| Tent or temporary structure         | \$150.00                                  |
| Pole Banner installation            | \$100.00 per block (up to 8 banners)      |
| Mobile Stage (Public Park use only) | \$500.00                                  |
| Health Department Permit*           | Per County                                |
| Facility Rental                     | See section related to facility rentals** |

**\*Other permits or licenses may be required depending on regulations from the State or respective County.**

**\*\*Deposits may be required**

**\*\*\*Hourly rate listed is budgetary – time will be billed as an actual expense.**

### CITY SWIMMING POOL FEES

| <i>Pools</i>                                            | <i>Daily Fees:</i>                            | <i>Daily Fees:</i> | <i>Private Rental:</i> | <i>Private Rental:</i> |
|---------------------------------------------------------|-----------------------------------------------|--------------------|------------------------|------------------------|
|                                                         | <i>Under 3<br/>free<br/>Under 48"<br/>55+</i> | <i>Over 48"</i>    | <i>Resident</i>        | <i>Non-Resident</i>    |
| Family Aquatic Center-1400 S. Main Street               | \$5.00                                        | \$5.00             | \$250.00 /hr.          | \$350.00 /hr.          |
| Nienhuis Park Aquatic Facility-3201 N. 9th              | \$5.00                                        | \$5.00             | \$250.00 /hr.          | \$350.00 /hr.          |
| Country Aire Pool-100 N Fir Ave                         | \$5.00                                        | \$5.00             | \$150.00/hr.           | \$200.00 /hr.          |
| Pool Punch Cards for Residents Only                     | 10 visits<br>\$40.00                          |                    |                        |                        |
| Note: 2 hour minimum on private pool party reservations |                                               |                    |                        |                        |

### SHELTERS

|                                                                                            |                 |                     |
|--------------------------------------------------------------------------------------------|-----------------|---------------------|
| <i>Park Shelters Reservations</i>                                                          | <i>Resident</i> | <i>Non-Resident</i> |
| Jackson, Haskell, Sieling, Events Park, Leisure Park<br>Country Aire, Nienhuis and Central | \$15.00/hr.     | \$25.00/hr.         |
| 60 minutes allowance between reservations                                                  |                 |                     |

### BATTLE CREEK GOLF COURSE FEES

|                                      |                                                                                                                                                                                                         |
|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      | <b>October 1, 2024</b>                                                                                                                                                                                  |
| Individual Membership                | \$220.50 <del>\$233.00</del> monthly, \$2,550.00 <del>\$2700.00</del> annually plus tax                                                                                                                 |
| Family Membership                    | \$253.83 <del>\$266.33</del> monthly, \$2,950 <del>\$3100.00</del> annually plus tax                                                                                                                    |
| Weekday Membership                   | \$186.33 <del>\$198.83</del> monthly \$2,140 <del>\$2290.00</del> annually plus tax                                                                                                                     |
| <b><i>Public Rates with Cart</i></b> |                                                                                                                                                                                                         |
| Regular Rate                         | \$49.00 <del>\$52.00</del> -Weekdays plus tax,\$55.00 Weekends & Holidays plus tax                                                                                                                      |
| Twilight 2:30pm                      | \$39.00 <del>\$41.00</del> plus tax                                                                                                                                                                     |
| Seniors 55+ (Weekdays Only)          | \$39.00 <del>\$42.00</del> plus tax                                                                                                                                                                     |
| Battle Card                          | \$39.00 <del>\$42.00</del> plus tax, Weekdays \$45.00 <del>\$49.00</del> Weekends & Holidays plus tax                                                                                                   |
| Battle Card (Twilight 1:30)          | \$32.00 <del>\$34.00</del>                                                                                                                                                                              |
| Senior Battle Card                   | \$45.00 <del>\$49.00</del> plus tax weekends \$34.00 <del>\$37.00</del> plus tax weekdays                                                                                                               |
| 9-hole                               | \$33.00 <del>\$35.00</del> plus tax Weekdays<br>\$27.00 <del>\$28.62</del> plus tax walking Weekdays<br>\$39.00 <del>\$41.34</del> plus tax Weekends<br>\$33.00 <del>\$34.98</del> tax walking weekends |

## **7. FIRE DEPARTMENT FEES**

### **EMERGENCY MEDICAL SERVICES**

| <b><i>Chargemaster Item</i></b>        | <b><i>Rate</i></b> |
|----------------------------------------|--------------------|
| ALS Emergency Charge per mile          | \$18.00            |
| ALS Non-Emergency Charge per mile      | \$18.00            |
| ALS Supplies – Capnography             | \$156.00           |
| ALS Supplies – Defibrillation          | \$231.00           |
| ALS Supplies – EKG Pads                | \$ 40.43           |
| ALS Emergency-External Pacing          | \$231.00           |
| ALS Supplies – IO Infusion             | \$288.48           |
| ALS Supplies –IV Therapy               | \$283.80           |
| ALS Supplies – Needle Thoracotomy      | \$ 31.40           |
| ALS Supplies-Surgical Airway           | \$314.75           |
| ALS1 Emergency/Non-Emergency Base Rate | \$1,300.00         |
| ALS2 Base Rate                         | \$1,400.00         |
| Ambulance Wait Time (30 min. minimum)  | \$100.00 per hour  |
| BLS Emergency/Non-Emergency Base Rate  | \$1,100.00         |
| BLS Emergency Charge Per Mile          | \$18.00            |
| BLS Non-Emergency Charge Per Mile      | \$18.00            |
| Drug – Adenosine                       | \$93.29            |
| Drug – Albuterol                       | \$23.92            |
| Drug – Amiodarone HCl                  | \$273.43           |

|                                      |           |
|--------------------------------------|-----------|
| Drug – Aspirin Chewable              | \$2.21    |
| Drug – Atropine Sulfate              | \$18.14   |
| Drug – Calcium Chloride & Gluconate  | \$28.57   |
| Drug – Dextrose 50% (D50)            | \$38.00   |
| Drug – Dextrose D25                  | \$45.32   |
| Drug – Diazepam                      | \$27.20   |
| Drug-Diltiazem /Cardizem             | \$49.16   |
| Drug-Diphenhydramine                 | \$8.33    |
| Drug-Dopamine                        | \$31.63   |
| Drug-Epinephrine 1:10,000            | \$12.00   |
| Drug-Epinephrine 1:1,000             | \$51.48   |
| Drug-Etomidate                       | \$62.00   |
| Drug-Fentanyl                        | \$40.80   |
| Drug – Glucagon                      | \$236.00  |
| Drug-Haloperidol                     | \$28.00   |
| Drug-Hydroxocobalamin /Cyanokit      | \$1300.00 |
| Drug – Ipratropium Bromide           | \$5.00    |
| Drug-Ketamine                        | \$22.99   |
| Drug-Labetalol                       | \$40.00   |
| Tranexamic Acid (TXA)                | \$41.93   |
| Drug-Lidocaine HCl (2%)              | \$34.54   |
| Drug-Lidocaine Oral                  | \$6.92    |
| Drug-Lorazepam                       | \$33.77   |
| Drug – Magnesium Sulfate             | \$24.01   |
| Drug-Methylprednisolone /Solu-Medrol | \$43.00   |
| Drug-Midazolam                       | \$43.60   |
| Drug –Morphine Sulfate               | \$54.40   |
| Drug-Norepinephrine                  | \$39.00   |
| Drug-Nitroglycerin                   | \$7.57    |
| Drug –Naloxone /Narcan               | \$32.74   |
| Drug Oral Glucose                    | \$46.57   |
| Drug-Ondansetron Tablet/Zofran       | \$3.70    |
| -Drug Phenylephrine                  | \$11.00   |
| Drug-Phenylephrine 2%                | \$5.74    |
| Drug – Sodium Bicarbonate 50 CC      | \$20.00   |
| Extra Attend – 300+ lb. patient      | \$44.00   |
| NU Quick Trac Surg Airway            | \$330.00  |
| Spinal Immobilization                | \$202.95  |

Standby fee for special events \$150 for a fire suppression unit per hour, \$100 for an ambulance per hour and \$50 per hour each additional firefighter

### **LIFE RIDE AND OUT OF CITY FIRE SUBSCRIPTION MEMBERSHIP FEES**

|                                                         |                     |
|---------------------------------------------------------|---------------------|
| LifeRide Single Family Household Within City Limits     | \$77.40 Annual Fee  |
| LifeRide Single Family Household Outside City Limits    | \$102.00 Annual Fee |
| LifeRide Apartment Unit                                 | \$77.40 Annual Fee  |
| LifeRide Skilled/Unskilled Care Facilities Per Resident | \$77.40 Annual Fee  |
| Out of City Fire Subscription –without LifeRide         | \$90.00 Annual Fee  |
| Out of City LifeRide and Fire Subscribers Reduced Rate  | \$150.00 Annual Fee |

### **FIRE RUNS FOR OUTSIDE CITY LIMITS**

|                                                                                                          |                               |
|----------------------------------------------------------------------------------------------------------|-------------------------------|
| Fire Suppression for Residential or Commercial Structure Fire (Including mobile homes and out-buildings) | \$700.00 per truck /per hour  |
| Contract for Fire Protection Services for non-residential/non-agricultural properties                    | \$1,000.00 per truck/per hour |
| Fire Suppression for Vehicles, Grass or Wildland, Rubbish, Trash, or other                               | \$300.00 per truck per hour   |
| Hazardous Materials Response (plus supplies, contracted mitigation expenses, and mutual aid expenses)    | \$700.00 per truck /per hour  |
| False Alarms/Calls (after two (2) documented false calls in rolling year)                                | \$100.00 per truck/per hour   |
| EMS Calls (Non-Liferide Subscribers) with or without transport (plus expendable EMS equipment)           | \$100.00 per truck/ per hour  |

**Note: minimum billing is one hour per truck; additional time shall be calculated to the nearest quarter hour after first hour.** On most structure fires, a minimum of five (5) trucks are dispatched. An expected minimum for any structure fire would exceed \$3500.00

### **8. COPY AND SEARCH FEES**

|                                                                                                                                                 |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| Copies of the Comprehensive Plan, Zoning Ordinance, Land Subdivision Code, Standard Construction Specifications and Development Policy Handbook | \$ Direct cost of copying         |
| Copy Charge (8 1/2 x 14 or less)                                                                                                                | \$0.25 per page                   |
| Copy Charge: Special Size Paper (larger than 8 1/2 x 14)                                                                                        | \$0.55 per page                   |
| Certified copy charge                                                                                                                           | \$1.00 per page                   |
| Paper larger than 11 x 17, microfilm, photographic paper or other specialty paper                                                               | Direct cost of reproduction       |
| Any other media copy charge (such as flash or thumb drive, external hard drive, memory card, or other specialty media)                          | Direct cost of media reproduction |

|                                                           |                                                         |
|-----------------------------------------------------------|---------------------------------------------------------|
| Audio/DVD/VCR/CD copy charge                              | \$10.00 per copy                                        |
| Request solely for commercial purposes                    | direct cost of record search & copying \$20.00 per hour |
| Request that disrupts the essential functions of the City | direct cost of record search & copying \$20.00 per hour |

**The City Manager is authorized to waive any fee, or any portion of a fee, contained in this Manual of Fees if it is determined by the City Manager to be in the best interest of the City and within the authority granted by the Broken Arrow Code of Ordinances.**

# SECTION 8

FINAL

# **WATER, WASTEWATER, STORMWATER, AND SOLID WASTE & RECYCLING COMPREHENSIVE RATE STUDY**

**B&V PROJECT NO. 404048, 411649**

**PREPARED FOR**

**Broken Arrow Municipal Authority**

**24 FEBRUARY 2025**



**BLACK & VEATCH**

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## 1.0 Legal Notice

In conducting our analysis and in forming an opinion of the projection of future operations summarized in this report, Black & Veatch (B&V) has made certain assumptions with respect to conditions, events, and circumstances that may occur in the future. This methodology utilized by B&V in performing the analysis follows generally accepted practices for such projections. Such assumptions and methodologies are summarized in this report and are reasonable and appropriate for the purpose for which they are used; however, actual results may differ materially from those projected, as influenced by the conditions, events, and circumstances that actually occur. Such factors may include, but are not limited to, the ability to execute the capital improvement program as scheduled and within budget, regional climate and weather conditions affecting demand and supply, and adverse legislative and regulatory actions, or legal decisions (including but not limited to environmental law and regulations) affecting the ability of B&V's client to operate its system. Readers of this report are advised that any projected or forecasted financial, operating, performance, or strategy merely reflects the reasonable judgment of B&V at the time of preparing such information and is based on several factors and circumstances beyond B&V's control. Accordingly, no assurances are made that the projections or forecasts will be consistent with actual results or performances. Use of this report will constitute agreement by the user that (i) there is no warranty, express or implied, in this report, (ii) the user accepts the sole risk of any such use, and (iii) the user waives any claim for damages of any kind against B&V.

## 2.0 Executive Summary

The City of Broken Arrow (City), through the Broken Arrow Municipal Authority (BAMA), owns and operates water, wastewater, stormwater, and solid waste and recycling systems that service customers within and outside the City limits. BAMA is responsible for financing, developing, and operating the City's water, wastewater, stormwater, and sanitation activities.

Under the terms of the current revenue bond covenants, BAMA has obligated itself to maintain and, when necessary, revise water and wastewater utility rates to (1) provide for the payment of Operation and Maintenance (O&M) expenses; (2) provide for the payment of principal and interest on outstanding revenue bonds and the maintenance of debt service funds; (3) maintain required debt service reserves and funds for depreciation, contingencies and improvement of the water and wastewater systems; and (4) maintain net revenues at or above certain specified levels over annual bond debt service requirements. In addition, before revenue bonds may be issued, BAMA must also comply with certain historical and projected earnings tests.

As a result of our evaluations and analyses, we offer the following summary of findings and recommendations for BAMA's consideration. BAMA's Fiscal Year (FY) is July 1- June 30.

Note: The study's latest actual data is for fiscal year 2023, with projections for fiscal year 2024 and beyond.

### 2.1 Summary of Findings

#### 2.1.1 Revenue Under Existing Rates

1. The water utility currently provides water service to about 43,200 retail customers inside and about 1,400 outside the City. Below is a summary of the projected number of retail accounts.

| Description  | Projected Number of Water Accounts |         |         |         |         |         | 5-Year Increase | Average Annual Increase |
|--------------|------------------------------------|---------|---------|---------|---------|---------|-----------------|-------------------------|
|              | FY 2024                            | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |                 |                         |
| Inside City  | 43,243                             | 43,663  | 44,088  | 44,518  | 44,951  | 45,389  | 2,146           | 0.99%                   |
| Outside City | 1,386                              | 1,393   | 1,400   | 1,407   | 1,414   | 1,421   | 35              | 0.50%                   |
| Total        | 44,629                             | 45,056  | 45,488  | 45,924  | 46,365  | 46,809  | 2,181           | 0.96%                   |

The wastewater utility currently provides wastewater service to about 40,200 retail customers inside the City and about 25 outside the City. The projected number of retail accounts is projected to grow about 1% per year through FY 2029.

| Description  | Projected Number of Wastewater Accounts |         |         |         |         |         | 5-Year Increase | Average Annual Increase |
|--------------|-----------------------------------------|---------|---------|---------|---------|---------|-----------------|-------------------------|
|              | FY 2024                                 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |                 |                         |
| Inside City  | 40,189                                  | 40,581  | 40,977  | 41,376  | 41,780  | 42,188  | 1,998           | 0.99%                   |
| Outside City | 25                                      | 25      | 25      | 25      | 25      | 25      | 0               | 0.00%                   |
| Total        | 40,214                                  | 40,606  | 41,002  | 41,401  | 41,805  | 42,213  | 1,998           | 0.99%                   |

The stormwater utility currently serves about 41,000 customers with about 77,200 equivalent stormwater billing units (ESUs). Below is a summary of the projected residential and non-residential ESUs.

| Description     | Projected Stormwater ESUs |         |         |         |         |         | 5-Year Increase | Average Annual |
|-----------------|---------------------------|---------|---------|---------|---------|---------|-----------------|----------------|
|                 | FY 2024                   | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |                 |                |
| Residential     | 42,942                    | 43,307  | 43,675  | 44,046  | 44,421  | 44,798  | 1,856           | 0.86%          |
| Non-Residential | 34,255                    | 34,255  | 34,255  | 34,255  | 34,255  | 34,255  | 0               | 0.00%          |
| Total ESUs      | 77,197                    | 77,562  | 77,930  | 78,301  | 78,676  | 79,053  | 1,856           | 0.86%          |

The solid waste and recycling utility currently provides services to about 38,200 residential customers, which is projected to increase by about 0.5% per year through FY 2029.

| Description | Projected Solid Waste & Recycling Customers |         |         |         |         |         | 5-Year Increase | Average Annual |
|-------------|---------------------------------------------|---------|---------|---------|---------|---------|-----------------|----------------|
|             | FY 2024                                     | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 |                 |                |
| Residential | 38,185                                      | 38,376  | 38,568  | 38,761  | 38,954  | 39,149  | 964             | 0.51%          |

Treated water and wastewater sales to retail customers are projected by applying a projected unit usage per account to the projected number of accounts. Below is a summary of projected water and wastewater usage through FY 2029.

| Description  | Projected Water Usage (1,000 gallons) |           |           |           |           |           | 5-Year Increase | Average Annual Increase |
|--------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|-------------------------|
|              | FY 2024                               | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |                 |                         |
| Inside City  | 4,468,000                             | 4,505,600 | 4,543,600 | 4,581,900 | 4,620,500 | 4,659,500 | 191,500         | 0.86%                   |
| Outside City | 130,900                               | 131,500   | 132,100   | 132,700   | 133,400   | 134,000   | 3,100           | 0.47%                   |
| Total        | 4,598,900                             | 4,637,100 | 4,675,700 | 4,714,600 | 4,753,900 | 4,793,500 | 194,600         | 0.85%                   |

| Description  | Projected Wastewater Usage (1,000 gallons) |           |           |           |           |           | 5-Year Increase | Average Annual Increase |
|--------------|--------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|-------------------------|
|              | FY 2024                                    | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |                 |                         |
| Inside City  | 2,926,900                                  | 2,952,700 | 2,978,800 | 3,005,100 | 3,031,700 | 3,058,600 | 131,700         | 0.90%                   |
| Outside City | 8,900                                      | 8,900     | 8,900     | 8,900     | 8,900     | 8,900     | 0               | 0.00%                   |
| Total        | 2,935,800                                  | 2,961,600 | 2,987,700 | 3,014,000 | 3,040,600 | 3,067,500 | 131,700         | 0.90%                   |

2. In this report, projected revenue from rates reflects BAMA's rates for all utilities that went into effect on October 1, 2022. The water retail rates consist of monthly minimum charges, which vary by meter size for water, plus a volume charge by customer class. The wastewater rate structure is also comprised of fixed and volumetric charge components. In addition, it includes a flat service charge and surcharges for Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS), and Oil & Grease (O&G) surcharges.

The stormwater rate structure for all properties is based on impervious area determined as a uniform charge per ESU, which is defined as 2,650 square feet of impervious area; each residential parcel is assigned one (1) ESU, and each Non-Residential parcel is assigned an ESU value based on the actual impervious area determined for that parcel.

The solid waste rate structure for all properties consists of a trash collection residential monthly fee, an extra cart fee, and a yard waste collection fee per bag in excess of 10 bags.

The existing rate structures are described in more detail in Section 4.5.1.

3. Revenue is derived from treated water, wastewater, stormwater, solid waste, and recycling service charges. A summary of projected billed water revenue is shown on the following page and reflects annual revenue growth of about 1.4% per year through FY 2029.

| Description  | Projected Billed Water Revenue |            |            |            |            |            | 5-year Increase | Average Annual Increase |
|--------------|--------------------------------|------------|------------|------------|------------|------------|-----------------|-------------------------|
|              | FY 2024                        | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |                 |                         |
| Inside City  | 28,744,800                     | 28,992,500 | 29,242,900 | 29,495,300 | 29,749,900 | 30,007,100 | 1,262,300       | 0.88%                   |
| Outside City | 973,600                        | 978,100    | 982,700    | 987,200    | 992,300    | 996,900    | 23,300          | 0.48%                   |
| Total        | 29,718,400                     | 29,970,600 | 30,225,600 | 30,482,500 | 30,742,200 | 31,004,000 | 1,285,600       | 1.36%                   |

The table below summarizes billed wastewater revenue, which is projected to increase by about 0.9% per year through FY 2029.

| Description  | Projected Billed Wastewater Revenue |            |            |            |            |            | 5-Year Increase | Average Annual Increase |
|--------------|-------------------------------------|------------|------------|------------|------------|------------|-----------------|-------------------------|
|              | FY 2024                             | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |                 |                         |
| Inside City  | 17,378,600                          | 17,535,200 | 17,693,600 | 17,853,500 | 18,014,900 | 18,178,300 | 799,700         | 0.92%                   |
| Outside City | 48,000                              | 48,000     | 48,000     | 48,000     | 48,000     | 48,000     | 0               | 0.00%                   |
| Total        | 17,426,600                          | 17,583,200 | 17,741,600 | 17,901,500 | 18,062,900 | 18,226,300 | 799,700         | 0.92%                   |

As shown in the table below, billed stormwater revenue is projected to increase by about 0.9% annually.

| Description     | Projected Billed Stormwater Revenues |           |           |           |           |           | 5-Year Increase | Average Annual Increase |
|-----------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|-------------------------|
|                 | FY 2024                              | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |                 |                         |
| Residential     | 4,810,100                            | 4,851,000 | 4,892,200 | 4,933,800 | 4,975,700 | 5,018,000 | 207,900         | 0.86%                   |
| Non-Residential | 3,837,000                            | 3,837,000 | 3,837,000 | 3,837,000 | 3,837,000 | 3,837,000 | 0               | 0.00%                   |
| Total           | 8,647,100                            | 8,688,000 | 8,729,200 | 8,770,800 | 8,812,700 | 8,855,000 | 207,900         | 0.86%                   |

Projected billed solid waste and recycling revenue for residential customers is projected to increase by about 0.5% per year during the study period.

| Description | Projected Solid Waste & Recycling Revenues |           |           |           |           |           | 5-year Increase | Average Annual Increase |
|-------------|--------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|-------------------------|
|             | FY 2024                                    | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |                 |                         |
| Residential | 7,675,200                                  | 7,713,600 | 7,752,100 | 7,790,900 | 7,829,800 | 7,869,000 | 193,800         | 0.51%                   |

## 2.1.2 Revenue Requirements

1. Costs of service to be recovered from water and wastewater service charges include (1) O&M expenses, (2) capital outlay, (3) debt service requirements for both revenue bonds and state revolving loans consisting of principal and interest payments; (4) expenditures for capital improvements not financed from bond proceeds or contributions; and (5) Payment in Lieu of Taxes (PILOT).
2. Operating expense projections for FY 2025 through FY 2029 are based on budgeted FY 2024 expense amounts adjusted to recognize allowances for the combined effect of inflation, projected system growth, and anticipated changes to the budget. Water O&M expenses are projected to increase from \$19.5 million in FY 2024 to \$23.0 million in FY 2029.

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

| Description    | Projected Water O&M Expenses |            |            |            |            |            | 5-year Increase | Average Annual Increase |
|----------------|------------------------------|------------|------------|------------|------------|------------|-----------------|-------------------------|
|                | Budget                       | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029         |                         |
| Direct Water   | 12,693,800                   | 12,905,800 | 13,419,400 | 13,943,100 | 14,405,900 | 14,886,300 | 2,192,500       | 3.45%                   |
| Indirect Water | 4,787,400                    | 4,912,800  | 5,127,000  | 5,416,500  | 5,612,200  | 5,816,000  | 1,028,600       | 4.30%                   |
| Capital Outlay | 2,043,400                    | 2,043,400  | 2,104,600  | 2,167,800  | 2,232,900  | 2,299,800  | 256,400         | 2.51%                   |
| Total          | 19,524,600                   | 19,862,000 | 20,651,000 | 21,527,400 | 22,251,000 | 23,002,100 | 3,477,500       | 3.56%                   |

Wastewater O&M expenses are projected to increase by about 2.3% per year, from \$11 million in FY 2024 to \$12.3 million in FY 2029.

| Description         | Projected Wastewater O&M Expenses |            |            |            |            |            | 5-year Increase | Average Annual Increase |
|---------------------|-----------------------------------|------------|------------|------------|------------|------------|-----------------|-------------------------|
|                     | Budget                            | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029         |                         |
| Direct Wastewater   | 6,980,400                         | 6,825,300  | 7,007,000  | 7,284,800  | 7,452,800  | 7,654,500  | 674,100         | 1.93%                   |
| Indirect Wastewater | 2,632,600                         | 2,630,000  | 2,744,400  | 2,898,900  | 3,003,900  | 3,113,000  | 480,400         | 3.65%                   |
| Capital Outlay      | 1,343,500                         | 1,338,000  | 1,378,100  | 1,419,500  | 1,462,100  | 1,505,900  | 162,400         | 2.42%                   |
| Total               | 10,956,500                        | 10,793,300 | 11,129,500 | 11,603,200 | 11,918,800 | 12,273,400 | 1,316,900       | 2.40%                   |

Stormwater O&M expenses are projected to increase by about 4% per year, from \$6.4 million in FY 2024 to \$7.9 million in FY 2029.

| Description         | Projected Stormwater O&M Expenses |           |           |           |           |           | 5-year Increase | Average Annual Increase |
|---------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------------|-------------------------|
|                     | Budget                            | FY 2024   | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029         |                         |
| Direct Stormwater   | 4,339,600                         | 4,414,200 | 4,819,100 | 5,024,300 | 5,137,500 | 5,338,800 | 999,200         | 4.61%                   |
| Indirect Stormwater | 1,636,800                         | 1,700,900 | 1,774,900 | 1,874,900 | 1,942,700 | 2,013,300 | 376,500         | 4.60%                   |
| Capital Outlay      | 444,600                           | 444,700   | 458,000   | 471,700   | 485,900   | 500,500   | 55,900          | 2.51%                   |
| Total               | 6,421,000                         | 6,559,800 | 7,052,000 | 7,370,900 | 7,566,100 | 7,852,600 | 1,431,600       | 4.46%                   |

Solid waste and recycling O&M expenses are projected to increase by about 3.5% per year, from \$13.1 million in FY 2024 to \$15.4 million in FY 2029.

| Description         | Projected Solid Waste & Recycling O&M Expenses |            |            |            |            |            | 5-year Increase | Average Annual Increase |
|---------------------|------------------------------------------------|------------|------------|------------|------------|------------|-----------------|-------------------------|
|                     | Budget                                         | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029         |                         |
| Direct Sanitation   | 8,384,000                                      | 8,785,200  | 8,680,500  | 9,024,900  | 9,388,400  | 9,772,300  | 1,388,300       | 3.31%                   |
| Indirect Sanitation | 3,161,900                                      | 3,347,100  | 3,466,700  | 3,591,100  | 3,720,400  | 3,854,700  | 692,800         | 4.38%                   |
| Capital Outlay      | 1,541,000                                      | 1,546,500  | 1,592,900  | 1,640,600  | 1,689,900  | 1,740,600  | 199,600         | 2.59%                   |
| Total               | 13,086,900                                     | 13,678,800 | 13,740,100 | 14,256,600 | 14,798,700 | 15,367,600 | 2,280,700       | 3.49%                   |

- The projected major capital improvement program for the water utility for FY 2024 through FY 2029 is estimated to total \$49,003,800 based on current scheduling and cost data supplied by BAMA staff. With inflation, the total program is estimated to be \$53,284,400. The improvement program includes projects associated with growth, source of supply, treatment, and transmission and distribution.

| Description                 | Water Capital Improvement Program |              |              |              |               |              | 6- Year Program |
|-----------------------------|-----------------------------------|--------------|--------------|--------------|---------------|--------------|-----------------|
|                             | Budget                            | FY 2024      | FY 2025      | FY 2026      | FY 2027       | FY 2028      | FY 2029         |
| Source of Supply            | \$ -                              | \$ 870,000   | \$ 1,000,000 | \$ 2,000,000 | \$ 6,150,000  | \$ -         | \$ 10,020,000   |
| Treatment                   | \$ -                              | \$ 54,000    | \$ 499,000   | \$ 2,208,000 | \$ 2,225,000  | \$ -         | \$ 4,986,000    |
| Transmission & Distribution | \$ 10,088,500                     | \$ 2,645,700 | \$ 1,116,500 | \$ 5,571,100 | \$ 8,696,000  | \$ 5,880,000 | \$ 33,997,800   |
| Total                       | \$ 10,088,500                     | \$ 3,569,700 | \$ 2,615,500 | \$ 9,779,100 | \$ 17,071,000 | \$ 5,880,000 | \$ 49,003,800   |

The program is anticipated to be principally financed through future State Revolving Fund (SRF) loans, cash financing, available funds and reserves, and interest income. Water loans of \$9.95 million in FY 2024, \$3.50 million in FY 2025, \$2.49 million in FY 2026, \$10.59 million in FY 2027, \$16.67 million in FY 2028 and \$3.45 million in FY 2029 are projected. Below is a summary of the projected annual water debt service through FY 2029.

| Description                    | Projected Water Annual Debt Service Requirements |           |           |           |           |            |
|--------------------------------|--------------------------------------------------|-----------|-----------|-----------|-----------|------------|
|                                | FY 2024                                          | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029    |
| Existing Revenue Bonds         | 4,714,200                                        | 4,753,700 | 4,898,500 | 4,926,700 | 4,945,400 | 4,946,800  |
| Existing State Revolving Loans | 3,366,100                                        | 2,780,200 | 2,259,800 | 2,260,300 | 2,260,400 | 2,265,900  |
| Proposed State Revolving Loans | 290,100                                          | 802,000   | 1,019,000 | 1,430,300 | 2,352,700 | 3,140,000  |
| Total                          | 8,370,400                                        | 8,335,900 | 8,177,300 | 8,617,300 | 9,558,500 | 10,352,700 |

4. The projected major capital improvement program for the wastewater utility for FY 2024 through FY 2029 is estimated to total \$155,671,000 based on current scheduling and cost data supplied by BAMA staff. With inflation, the total program is estimated to be \$170,123,500. The improvement program includes projects associated with growth, collection, pumping, and treatment plants.

| Description            | Wastewater Capital Improvement Program |            |            |            |            |            | 6- Year Program |
|------------------------|----------------------------------------|------------|------------|------------|------------|------------|-----------------|
|                        | FY 2024                                | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |                 |
| Collection and Pumping | 14,971,000                             | 12,437,500 | 11,807,000 | 13,915,000 | 17,250,500 | 30,552,000 | 100,933,000     |
| Treatment Plants       | 2,987,400                              | 9,612,800  | 9,642,800  | 5,740,000  | 9,200,000  | 17,555,000 | 54,738,000      |
| Total                  | 17,958,400                             | 22,050,300 | 21,449,800 | 19,655,000 | 26,450,500 | 48,107,000 | 155,671,000     |

The program is anticipated to be financed through future loans, cash financing, available funds and reserves, and interest income. Wastewater loans of \$13.6 million in FY 2024, \$23.8 million in FY 2025, \$22.8 million in FY 2026, \$21.3 million in FY 2027, \$29.3 million in FY 2028 and \$54.2 million in FY 2029 are projected. Below is a summary of the projected annual wastewater debt service through FY 2029.

| Description                    | Projected Wastewater Annual Debt Service Requirements |           |            |            |            |            | 6- Year Program |
|--------------------------------|-------------------------------------------------------|-----------|------------|------------|------------|------------|-----------------|
|                                | FY 2024                                               | FY 2025   | FY 2026    | FY 2027    | FY 2028    | FY 2029    |                 |
| Existing Revenue Bonds         | 2,647,200                                             | 2,705,100 | 2,875,900  | 2,869,600  | 2,862,000  | 2,862,700  |                 |
| Existing State Revolving Loans | 4,538,600                                             | 5,127,600 | 5,106,400  | 5,091,700  | 5,038,400  | 4,981,400  |                 |
| Proposed State Revolving Loans | 310,300                                               | 1,444,200 | 3,090,600  | 4,648,800  | 6,377,000  | 9,160,100  |                 |
| Total                          | 7,496,100                                             | 9,276,900 | 11,072,900 | 12,610,100 | 14,277,400 | 17,004,200 |                 |

5. The projected major capital improvement program for the stormwater utility for FY 2024 through FY 2029 is estimated to total \$10,132,500 based on current scheduling and cost data supplied by BAMA staff. With inflation, the total program is estimated to be \$10,510,400. The improvement program shown includes projects associated with conveyance, dam facility, and master drainage plans.

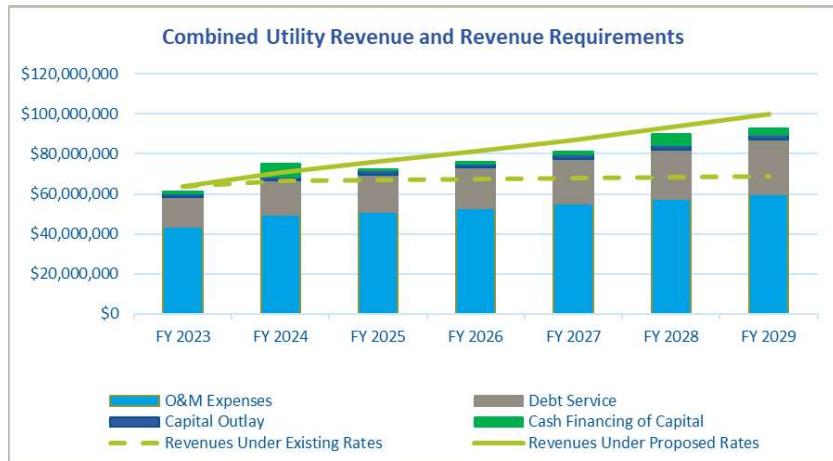
| Description           | Stormwater Capital Improvement Program |              |            |              |           |            | 6- Year Program |
|-----------------------|----------------------------------------|--------------|------------|--------------|-----------|------------|-----------------|
|                       | FY 2024                                | FY 2025      | FY 2026    | FY 2027      | FY 2028   | FY 2029    |                 |
| Conveyance            | \$ 4,450,000                           | \$ 1,970,000 | \$ 765,000 | \$ 1,795,000 | \$ 20,000 | \$ 480,000 | \$ 9,480,000    |
| Detention Facility    | \$ -                                   | \$ -         | \$ -       | \$ -         | \$ -      | \$ -       | \$ -            |
| Dam Facility          | \$ 25,000                              | \$ 52,500    | \$ 50,000  | \$ -         | \$ -      | \$ -       | \$ 127,500      |
| Master Drainage Plans | \$ -                                   | \$ 25,000    | \$ -       | \$ 500,000   | \$ -      | \$ -       | \$ 525,000      |
| Total                 | \$ 4,475,000                           | \$ 2,047,500 | \$ 815,000 | \$ 2,295,000 | \$ 20,000 | \$ 480,000 | \$ 10,132,500   |

The program is anticipated to be principally financed through future General Obligation (GO) bonds, fees in lieu of detention, and interest income.

6. There is no projected major capital improvement program for the solid waste and recycling utility for FY 2024 through FY 2029.

### 2.1.3 Summary of Cash Flow Results

1. The figure below presents the projected combined revenue and revenue requirements through 2029. The comparison of the total revenue requirements and revenue under existing rates indicates a funding gap beginning in 2024.



2. Analyses of projected revenues and revenue requirements for all utilities were conducted individually to determine the adequacy of the existing utility rates and the magnitude of retail revenue increases needed for each utility. The proposed schedule of rates for solid waste and recycling maintains the existing rate structure and reflects annual increases based on the proposed increases. The tables below present a summary of the estimated overall annual retail revenue increases for each utility.

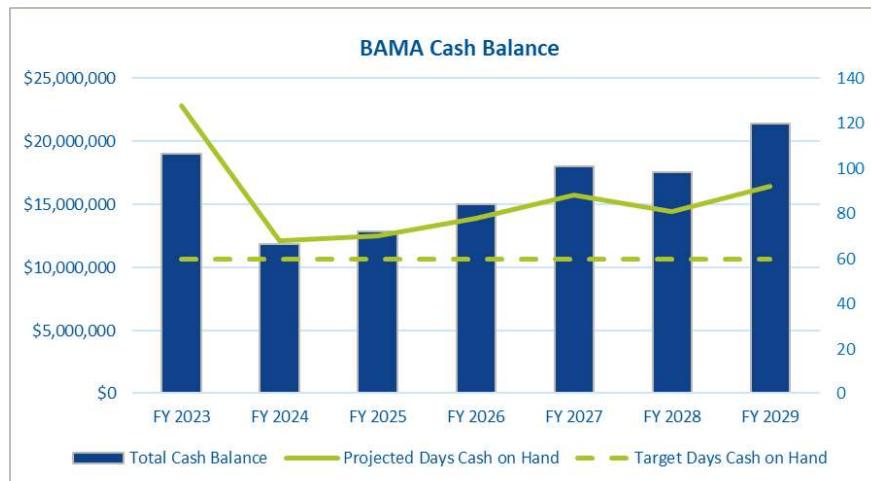
| Proposed Water Rate Adjustments: |      |
|----------------------------------|------|
| October 1, 2023 (implemented)    | 7.0% |
| October 1, 2024 (implemented)    | 2.0% |
| October 1, 2025                  | 2.0% |
| October 1, 2026                  | 2.0% |
| October 1, 2027                  | 2.0% |
| October 1, 2028                  | 2.0% |

| Proposed Wastewater Rate Adjustments: |       |
|---------------------------------------|-------|
| October 1, 2023 (implemented)         | 7.0%  |
| October 1, 2024 (implemented)         | 13.0% |
| October 1, 2025                       | 13.0% |
| October 1, 2026                       | 13.0% |
| October 1, 2027                       | 13.0% |
| October 1, 2028                       | 13.0% |

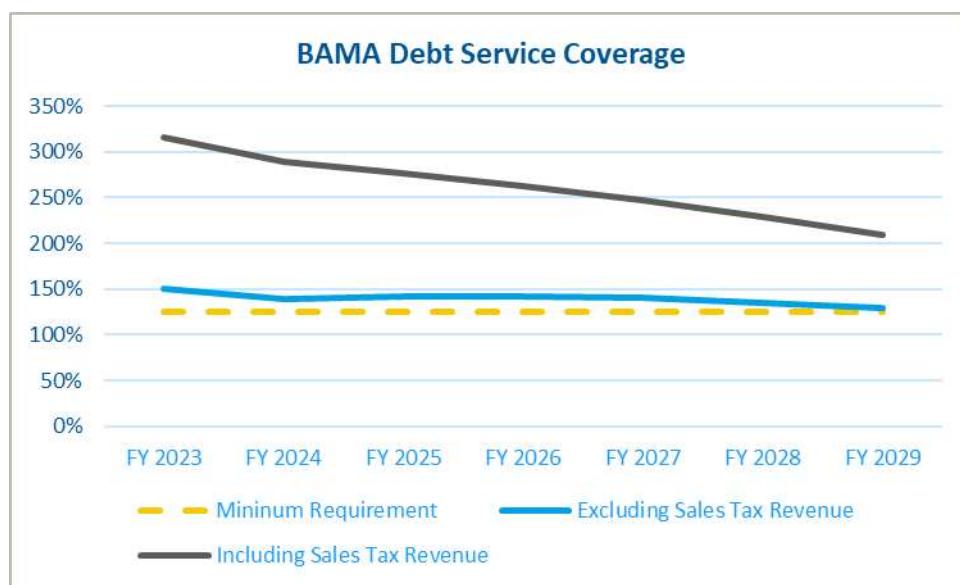
| Proposed Stormwater Rate Adjustments: |      |
|---------------------------------------|------|
| October 1, 2023 (implemented)         | 9.0% |
| October 1, 2024 (implemented)         | 2.0% |
| October 1, 2025                       | 2.0% |
| October 1, 2026                       | 2.0% |
| October 1, 2027                       | 2.0% |
| October 1, 2028                       | 2.0% |

| Proposed Solid Waste Rate Adjustments: |        |
|----------------------------------------|--------|
| October 1, 2023 (implemented)          | \$5.00 |
| October 1, 2024 (implemented)          | \$2.50 |
| October 1, 2025                        | \$2.50 |
| October 1, 2026                        | \$2.50 |
| October 1, 2027                        | \$2.50 |
| October 1, 2028                        | \$2.50 |

3. Indicated working capital balances are established for this report at a level equal to 60 days of O&M expense. The figure below shows that the proposed annual revenue adjustments will allow BAMA to meet the adequate working capital balance through 2029.



4. An additional consideration in measuring the adequacy of revenues is providing sufficient debt service coverage to meet the bond covenant requirements for the issuance of parity revenue bonds. Since bonds for the water and wastewater utilities are issued as combined utility revenue bonds, debt service coverage is considered for the two utilities on a combined basis. With the proposed annual revenue adjustments, the required minimum levels of coverage are met in all years, as shown below.



## 2.2 Proposed Recommendations

Based on the financial planning and cost of service analysis performed for the study period, the Black & Veatch team proffers the following series of recommendations:

1. A 7% annual water revenue increase that went into effect October 1, 2023 and implement a series of 2% annual water revenue increases to go into effect October 1 of 2024, 2025, 2026, 2027, and 2028.
2. A 7% annual wastewater revenue increase that went into effect October 1, 2023 and implement a series of 13% annual wastewater increases to go into effect October 1 of 2024, 2025, 2026, 2027, and 2028.
3. A 9% annual stormwater revenue increase that went into effect October 1, 2023 and implement a series of 2% annual stormwater increases to go into effect October 1 of 2024, 2025, 2026, 2027, and 2028.
4. An increase in the monthly Residential solid waste and recycling fee of \$5.00 that went into effect October 1, 2023, and an increase of \$2.50 annually to go into effect October 1 of 2024, 2025, 2026, 2027, and 2028.

The recommendations above enable the water, wastewater, stormwater, and solid waste and recycling utilities to meet all their financial obligations so that BAMA can continue to provide reliable service to serve the needs of existing and future customers. Proposed rate schedules are shown in Tables ES-1, ES-2, ES-3, and ES-4 on the following pages. The proposed revenue increases for FY 2025 went into effect October 1, 2024.

Table ES 1 - Proposed Water Rates

| Meter Size                    | 2025 Adopted | 2026 Proposed | 2027 Proposed | 2028 Proposed | 2029 Proposed |
|-------------------------------|--------------|---------------|---------------|---------------|---------------|
| <b>INSIDE CITY</b>            |              |               |               |               |               |
| Service Charges - \$/Month    |              |               |               |               |               |
| 3/4"                          | 11.79        | 13.05         | 13.30         | 13.55         | 13.80         |
| 1"                            | 13.01        | 14.25         | 14.50         | 14.75         | 15.05         |
| 1.5"                          | 17.50        | 18.90         | 19.30         | 19.70         | 20.10         |
| 2"                            | 25.00        | 26.50         | 27.00         | 27.50         | 28.00         |
| 3"                            | 57.17        | 59.50         | 60.50         | 61.50         | 62.50         |
| 4"                            | 93.90        | 97.00         | 99.00         | 101.00        | 103.00        |
| 6"                            | 110.12       | 113.00        | 115.00        | 117.00        | 119.00        |
| 8"                            | 155.30       | 159.00        | 162.00        | 165.00        | 168.00        |
| 10" and Over                  | 208.93       | 214.00        | 218.00        | 222.00        | 226.00        |
| Volume Charge - \$/kgal       |              |               |               |               |               |
| Retail                        | 6.54         | 6.86          | 6.99          | 7.13          | 7.27          |
| Parks/Cemeteries/Golf Courses | 9.00         | 9.37          | 9.55          | 9.74          | 9.93          |
| Greens at Broken Arrow        | 6.54         | 6.86          | 6.99          | 7.13          | 7.27          |
| <b>OUTSIDE CITY</b>           |              |               |               |               |               |
| Service Charges - \$/Month    |              |               |               |               |               |
| 3/4"                          | 13.14        | 14.40         | 14.65         | 14.90         | 15.20         |
| 1"                            | 14.55        | 15.85         | 16.15         | 16.45         | 16.75         |
| 1.5"                          | 19.49        | 20.90         | 21.30         | 21.70         | 22.10         |
| 2"                            | 27.68        | 29.20         | 29.80         | 30.40         | 31.00         |
| 3"                            | 63.55        | 66.00         | 67.50         | 69.00         | 70.50         |
| 4"                            | 105.19       | 108.50        | 110.50        | 112.50        | 114.50        |
| 6"                            | 115.75       | 119.00        | 121.00        | 123.00        | 125.00        |
| 8"                            | 163.77       | 168.00        | 171.00        | 174.00        | 177.00        |
| 10" and Over                  | 220.23       | 226.00        | 231.00        | 236.00        | 241.00        |
| Volume Charge - \$/kgal       |              |               |               |               |               |
| Retail                        | 7.50         | 7.84          | 7.99          | 8.15          | 8.31          |
| kgal - 1,000 gallons          |              |               |               |               |               |

**Table ES 2 - Proposed Wastewater Rates**

| Meter Size                         | 2025 Adopted | 2026 Proposed | 2027 Proposed | 2028 Proposed | 2029 Proposed |
|------------------------------------|--------------|---------------|---------------|---------------|---------------|
| <b>INSIDE CITY</b>                 |              |               |               |               |               |
| Service Charges - \$/Month         |              |               |               |               |               |
| 3/4"                               | 13.55        | 16.65         | 18.75         | 21.15         | 23.85         |
| 1"                                 | 14.96        | 18.30         | 20.65         | 23.30         | 26.30         |
| 1.5"                               | 19.98        | 24.10         | 27.20         | 30.70         | 34.70         |
| 2"                                 | 27.25        | 32.50         | 36.80         | 41.60         | 47.10         |
| 3"                                 | 65.20        | 76.50         | 86.50         | 98.00         | 111.00        |
| 4"                                 | 107.26       | 125.00        | 141.50        | 160.50        | 182.00        |
| 6"                                 | 125.43       | 146.00        | 166.00        | 188.00        | 213.00        |
| 8"                                 | 176.59       | 205.00        | 233.00        | 264.00        | 300.00        |
| 10" and Over                       | 237.64       | 275.00        | 312.00        | 354.00        | 402.00        |
| Volume Charge - \$/1,000 gallons   |              |               |               |               |               |
| Residential                        | 5.43         | 6.46          | 7.31          | 8.27          | 9.36          |
| Non-Residential                    | 5.96         | 7.07          | 8.00          | 9.05          | 10.25         |
| Contract Sewer                     | 6.21         | 7.36          | 8.33          | 9.43          | 10.68         |
| Greens at Broken Arrow             | 5.43         | 6.46          | 7.31          | 8.27          | 9.36          |
| Flat Service Charge - \$/month (a) | 55.50        | 64.10         | 72.75         | 82.55         | 93.70         |
| Excess Strength Surcharge - \$/lb  |              |               |               |               |               |
| BOD over 250 mg/l                  | 0.5000       | 0.5800        | 0.6600        | 0.7500        | 0.8500        |
| BOD over 250 mg/l                  | 0.1600       | 0.1800        | 0.2000        | 0.2300        | 0.2600        |
| Oil and Grease over 100 mg/l       | 0.1600       | 0.1800        | 0.2000        | 0.2300        | 0.2600        |
| <b>OUTSIDE CITY</b>                |              |               |               |               |               |
| Service Charges - \$/Month         |              |               |               |               |               |
| 3/4"                               | 14.61        | 17.85         | 20.10         | 22.70         | 25.65         |
| 1"                                 | 16.18        | 19.70         | 22.20         | 25.05         | 28.30         |
| 1.5"                               | 21.63        | 26.00         | 29.40         | 33.20         | 37.50         |
| 2"                                 | 31.30        | 37.20         | 42.10         | 47.60         | 53.90         |
| 3"                                 | 70.96        | 83.00         | 94.00         | 106.50        | 120.50        |
| 4"                                 | 116.35       | 135.50        | 153.50        | 174.00        | 197.50        |
| 6"                                 | 128.74       | 150.00        | 170.00        | 193.00        | 219.00        |
| 8"                                 | 181.53       | 211.00        | 239.00        | 271.00        | 307.00        |
| 10" and Over                       | 244.25       | 283.00        | 321.00        | 364.00        | 413.00        |
| Volume Charge - \$/1,000 gallons   |              |               |               |               |               |
| Residential                        | 6.34         | 7.51          | 8.50          | 9.62          | 10.89         |
| Non-Residential                    | 6.64         | 7.86          | 8.90          | 10.08         | 11.42         |
| Flat Service Charge - \$/month (a) | 62.70        | 72.40         | 82.15         | 93.25         | 105.85        |
| Excess Strength Surcharge - \$/lb  |              |               |               |               |               |
| BOD over 250 mg/l                  | 0.5900       | 0.6800        | 0.7700        | 0.8700        | 0.9900        |
| BOD over 250 mg/l                  | 0.1900       | 0.2200        | 0.2500        | 0.2800        | 0.3200        |
| Oil and Grease over 100 mg/l       | 0.1900       | 0.2200        | 0.2500        | 0.2800        | 0.3200        |

(a) Applies to Residential customers only. Outside City Service and Volume charges will apply to Non-Residential customers.

kgal - 1,000 gallons

lb - pound

BOD - Biochemical Oxygen Demand

TSS - Total Suspended Solids

mg/l - milligrams per liter

Table ES 3 - Proposed Stormwater Rates

| Description | 2025<br>Adopted | 2026<br>Proposed | 2027<br>Proposed | 2028<br>Proposed | 2029<br>Proposed |
|-------------|-----------------|------------------|------------------|------------------|------------------|
| \$          |                 |                  |                  |                  |                  |

Service Charges - \$/ESU/Month (a)

|                   |       |       |       |       |       |
|-------------------|-------|-------|-------|-------|-------|
| Residential       | 10.22 | 10.72 | 10.93 | 11.14 | 11.36 |
| Non - Residential | 10.22 | 10.72 | 10.93 | 11.14 | 11.36 |

(a) 1 Equivalent Stormwater Unit (ESU) is equal to 2,650 square feet of impervious area.

Table ES 4 - Proposed Solid Waste and Recycling Rates

| Description                            | 2024<br>Adopted | 2025<br>Proposed | 2026<br>Proposed | 2027<br>Proposed | 2028<br>Proposed | 2029<br>Proposed |
|----------------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| Service Charges - \$/Month             |                 |                  |                  |                  |                  |                  |
| Residential Fee                        | 21.75           | 24.25            | 26.75            | 29.25            | 31.75            | 34.25            |
| Extra cart                             | 7.50            | 7.50             | 7.50             | 7.50             | 7.50             | 7.50             |
| Each Yard waste bags (in excess of 20) | 5.00            | 5.00             | 5.00             | 5.00             | 5.00             | 5.00             |

## 3.0 Introduction

The City of Broken Arrow (City), through the Broken Arrow Municipal Authority (BAMA), owns and operates water, wastewater, stormwater, and solid waste and recycling systems that service customers within and outside the City limits. BAMA is responsible for financing, developing, and operating the City's water, wastewater, stormwater, and solid waste and recycling activities.

### 3.1 Purpose

This report examines the four systems' respective projected revenue and rate requirements. The purpose of this report is to (1) project and examine the future operating and capital financing requirements of the 4 systems, (2) determine the adequacy of existing rates to recover the requirements, and (3) recommend revenue adjustments for rates and charges for the four systems to enable revenue sufficiency and financial viability.

### 3.2 Scope

This report presents the results of a comprehensive study of the projected revenue requirements, costs of service, proposed rates for the water and wastewater system, and projected revenue requirements for stormwater and solid waste and recycling. Revenues and revenue requirements are projected for the six fiscal years (FY) 2024 through 2029, recognizing anticipated customer growth, water use, and wastewater flows throughout the service area. The study of revenue requirements recognizes projected operation and maintenance (O&M) expenses, capital improvement requirements to be met from revenues, and principal and interest payments on outstanding and proposed loans and bond issues. In addition, requirements of existing revenue bond indentures are also recognized.

Costs of treated water and wastewater service are developed for each group of customers and type of service based on consideration of utility revenue needs and projected customer service requirements. Treated water and wastewater rate adjustments are designed for retail and water wholesale customers in accordance with allocated costs of service and local policy considerations.

### 3.3 Study Methodology

This study's development of user rates and charges requires integrating the financial plan and rate design.

#### 3.3.1 Financial Plan

Developing and updating a financial plan is necessary to focus on financial discipline, build financial stability, and maintain sustainable financial planning practices. In addition, the financial planning process helps establish a financial roadmap to meet all of the water, wastewater, stormwater, and solid waste utility's obligations.

As illustrated in *Figure 3-1*, the key components of a financial plan are (i) projection of revenues from user rates and other sources; (ii) development of a capital financing plan to decide the mix of debt and cash funding of capital program; (iii) projection of revenue requirements (O&M and capital costs, and target reserves); and (iv) determination of the level and timing of revenue adjustments needed to maintain financial viability.

The annual revenue requirements are typically developed on a *cash-needs basis* for public utility rate setting. The revenue requirements, under the cash-needs basis approach, include the following:

- O&M expenditures,
- Debt service expenses,
- Cash financing of the capital program, and
- Other obligations, such as payments and transfers for specific purposes.

A financial plan is typically prepared for a multi-year period to establish financial stability. A six-year financial plan was developed for each utility to achieve the financial objectives and target metrics defined to build and sustain financial integrity. FY2024 through FY2029 is the revenue and revenue requirement projections forecast period.

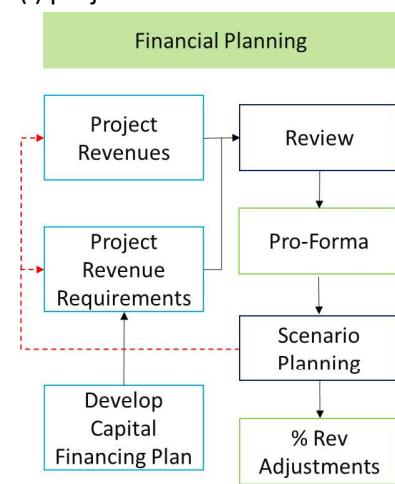
The revenue adjustments represent the annual revenue increases necessary to meet the annual net revenue requirements.

### 3.3.2 Rate Design

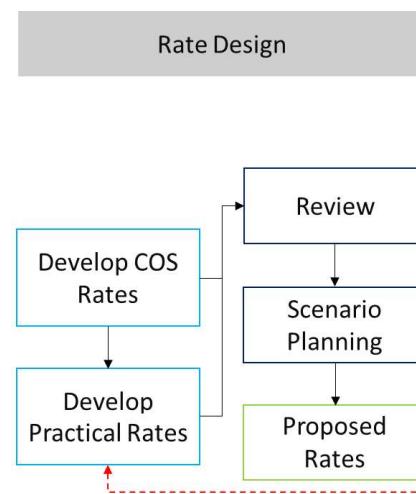
The second component is an evaluation of the existing rate structure components and the development of proposed user rates and charges. User rates and charge schedules typically include fixed, volumetric, and other special charge rate components. As illustrated in *Figure 3-2*, the rates and charges are designed to recover the annual cost of service allocated to these different rate components based on local policy and practical considerations.

The study methodology described above and used in the financial planning and rate design analysis reflects the application of industry-accepted rate setting approaches that are provided in the following two guidance manuals:

- American Water Works Association (AWWA) *Manual M-1: Principles of Water Rates, Fees, and Charges* for water rate setting; and
- Water Environment Foundation (WEF) *Financing and Charges for Wastewater Systems* for wastewater.



**Figure 3-1: Financial Planning**



**Figure 3-2: Rate Design**

## 4.0 Rate Structure Overview

The revenue requirements of the water, wastewater, stormwater, and solid waste utilities, net of any miscellaneous sources of revenues, are recovered from user rates and charges. A water rate structure usually consists of two primary components: fixed and volumetric charges. Similarly, a wastewater rate structure more commonly consists of a fixed charge, a volumetric charge, and a pollutant charge (for wastewater pollutants such as Biochemical Oxygen Demand (BOD) and Total Suspended Solids (TSS)). The stormwater rate structure is typically based on the amount of impervious area for each parcel, and solid waste and recycling revenue is usually recovered through a monthly flat fee based on the number of carts. Occasionally, a utility's rate structure may include special surcharges or special assessments to recover costs associated with certain service situations such as purchased water, pumping to elevations, drought conditions, readiness-to-serve, environmental conditions, and extra-strength wastewater discharges.

### 4.1 Fixed Charge

A utility's annual revenue requirements comprise mostly fixed costs such as salaries and benefits, pension obligations, debt service, cash financing for infrastructure renewal, and costs related to providing adequate capacity for service. These fixed costs occur regularly regardless of the amount of water the customer uses.

Therefore, water and wastewater rate structures should try to recover at least some fixed costs based on billing parameters unrelated to water usage or wastewater flow. The fixed charge, which is assessed regardless of the volume of water used, provides a mechanism to recover some of the fixed annual operating costs of the utility reliably and provides some revenue stability.

In the utility industry, fixed charges are designed to recover one or more of the following types of costs, namely, (i) metering, (ii) billing, (iii) readiness-to-serve cost, (iv) specific capital investment, and (v) other specific costs. The costs of providing these functions vary among types of customers and factors such as the size and capacity of the meters. Therefore, fixed water and wastewater charges are usually assessed based on meter size and customer class to provide equitable cost recovery.

### 4.2 Volumetric (Usage) Charge

In the utility industry, usage charges are designed to recover all other costs (except those recovered through the fixed charge) associated with the treatment and delivery of water service and the collection, treatment, and disposal of wastewater.

The three common types of volumetric charge are (i) inclining block rate, where the usage in the next higher usage block is priced at a higher rate per unit; (ii) uniform block rate, where all units of usage are priced at the same unit rate; and (iii) declining block rate, where the usage in the next higher usage block is priced at a lower rate per unit. As usage patterns vary among customer classes and consequently, different classes place different levels of service demands; different volumetric rates can be established for the various customer classes. Practical considerations, including conservation, equity, affordability, and ease of administration are addressed in designing the volumetric rate structure.

### 4.3 Stormwater Charge

Stormwater charges are designed to recover operating and capital costs associated with managing stormwater runoff from impervious surfaces and maintaining the quality of receiving waters, e.g., rivers,

lakes, etc. The stormwater charges are based on an equivalent stormwater unit (ESU), which is a measure of a defined amount of impervious area. While impervious area is used as a basis for over 90% of stormwater utilities, gross area or lot size and other methods are also used in the industry. The common residential stormwater rate structures are (i) uniform charge, where all residential parcels have the same charge regardless of property size; (ii) multiple tiers based on the size of the property; and (iii) individually determined based on actual impervious area. Typically, non-residential stormwater charges are individually determined based on actual impervious area.

## 4.4 Solid Waste Charge

Typically, fixed charges are designed to recover solid waste charges, which are designed to recover the operating and capital costs associated with providing trash and recycling services to customers. Each customer may pay a monthly fee for a specific amount of refuse (such as 1 cart), and extra charges may apply for extra refuse outside the cart.

## 4.5 Existing Rate Structure

### 4.5.1 Water Rate Structure

Consistent with industry rate structures, the water rate structure comprises Fixed Charge and Volumetric Charge components. The water rate structure includes the following two components:

- Service Charge (Fixed Charge); and
- Volume Charge (Volumetric Charge).

Some of these components apply to only specific customer classes. The revenues derived from the above charges are collectively referred to as **“Water Service Revenues.”**

- **Service Charge:** The existing Service Charge for all customer classes is based on meter size.
- **Volume Charge:** The existing Volume Charge for all customer classes is based on the quantity of water the customers use.

Separate service and volume charges apply to inside and outside City customers. The inside City Parks, Cemeteries, and Golf Course customer classes have a separate volume charge from the other inside City customer classes. As the study has taken more time than intended to be finalized, the “existing rates” are based on FY 2023. The adopted water rate schedule for FY 2023 is presented in *Table 3* in the Appendix. All customers are billed monthly.

### 4.5.2 Wastewater Rate Structure

The wastewater rate structure also comprises of Fixed Charge and Volumetric Charge components. The wastewater rate structure includes the following four components:

- Service Charge (Fixed Charge);
- Volume Charge (Volumetric Charge);
- Flat Service Charge (Fixed Charge); and
- BOD, TSS, and Oil & Grease Charge (Surcharge).

The revenues derived from all these four sources are collectively referred to as **“Wastewater Service Revenues.”** Some of these user rate components apply to only specific customer classes.

- **Service Charge:** The existing Service Charge for all customer classes is based on meter size.
- **Volume Charge:** The existing volume wastewater charge is based on each customer's average water consumption for January, February, and March.

Separate service and volume charges apply to inside and outside City customers.

**Flat Service Charge:** The flat sewer charge is monthly for customers who don't receive water services. The inside-city flat service charge applies to residential customers only. For inside-city non-residential, the outside-city rates apply.

**Surcharge:** The existing wastewater surcharge is based on the strengths of BOD, TSS, and Oil and Grease of certain customers. Separate surcharges apply to inside and outside City customers.

The adopted wastewater rate schedule for FY 2023 is presented in [Table 15](#) in the Appendix.

#### 4.5.3 Stormwater Rate Structure

The stormwater rate structure for all properties is based on impervious area determined as follows:

- Uniform Charge per equivalent stormwater unit (ESU) is defined as 2,650 square feet of impervious area.
  - Each residential parcel is assigned one (1) ESU, and
  - Each Non-Residential parcel is assigned an ESU value based on the actual impervious area determined for that parcel.

The adopted wastewater rate schedule for FY 2023 is presented in [Table 27](#) in the Appendix.

#### 4.5.4 Solid Waste Rate Structure

The solid waste rate structure, shown in [Table 36](#), is as follows for all properties:

- Trash collection: Standard residential monthly fee.
- Extra Cart Fee
- Yard Waste collection: Per bag over 10 bags.

## 5.0 Water Utility

The financial plan and rate design were developed to meet all the water utility's funding obligations and achieve financial adequacy, as discussed in Section 3.3.

The water utility financial plan has been developed for the six-year forecast period of FY 2024 through FY 2029 and includes the following key components:

- Revenue projections (user rate revenues and non-rate revenues),
- Capital improvement program financing,
- Annual revenue requirement projections and
- Annual proposed revenue increases

Note: The study's latest actual data is for fiscal year 2023, with projections for fiscal year 2024 and beyond.

### 5.1 Water Revenue Projections Under Existing Rates

The water utility revenues are derived from the following sources:

- Water Service Revenues (Service and Volume Charges)
- Other Revenues

As a first step in developing the financial plan, Water Service Revenues under the FY 2023 existing rates are projected for the forecast period.

#### 5.1.1 Water Revenue Under Existing Rates

As described in Section 4.5.1, the Water Service Revenue consists of two charge components. Each component's revenues are projected based on billing units and applicable existing rate schedules. The billing units necessary to compute the Service Charge revenues are the *number of accounts* based on meter size and customer class. The billing units necessary to compute the Volume Charge are the *annual water usage* by customer class. Other sources of income include charges for water taps, turn-ons, penalties, overhead fees, and other miscellaneous revenue.

##### 5.1.1.1 Projection of Customer Accounts

Historical billing units are typically reviewed and used to project billing units for the forecast period. The project team reviewed historical accounts and average usage trends for each customer class referenced in Section 4.5.1.

As shown in *Table 1*, the total number of water accounts is anticipated to increase from about 44,629 in FY 2024 to 46,809 in FY 2029 at an overall annual system growth rate of 0.96%.

*Figure 5-1* presents the historical and projected number of accounts for the water utility.

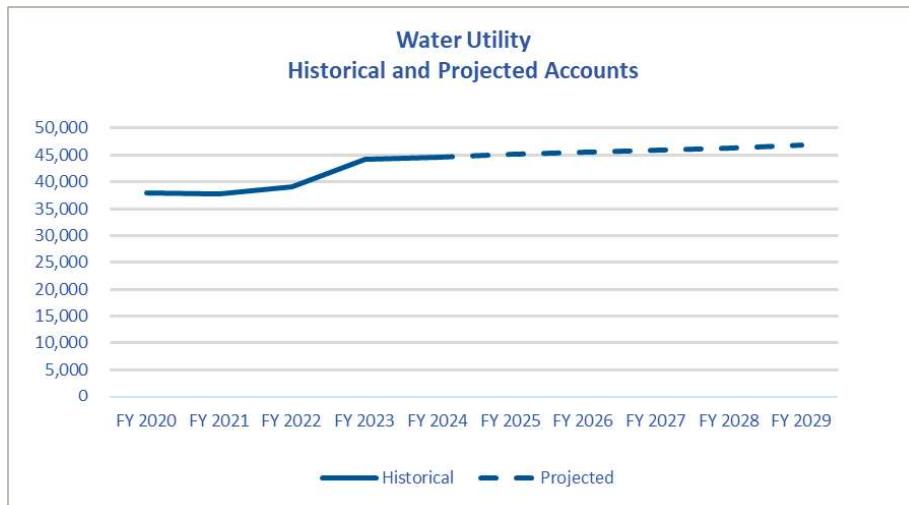


Figure 5-1 - Historical and Projected Water Accounts

### 5.1.1.2 Projection of Water Usage

Billed water volumes are projected based on estimates of the number of water accounts and the average billed usage per account. Average water use per account is determined based on historical usage.

As shown in [Table 2](#), water sales volumes for this period are projected to increase at an average rate of about 0.8% annually beginning in FY 2025, primarily due to projected growth in the number of customers served.

Total system water usage is projected to increase from 4,598,900 1,000 gallons (kgals) in FY 2024 to 4,793,500 kgals in FY 2029.

[Figure 5-2](#) presents the historical and projected annual billed volume for the water utility.

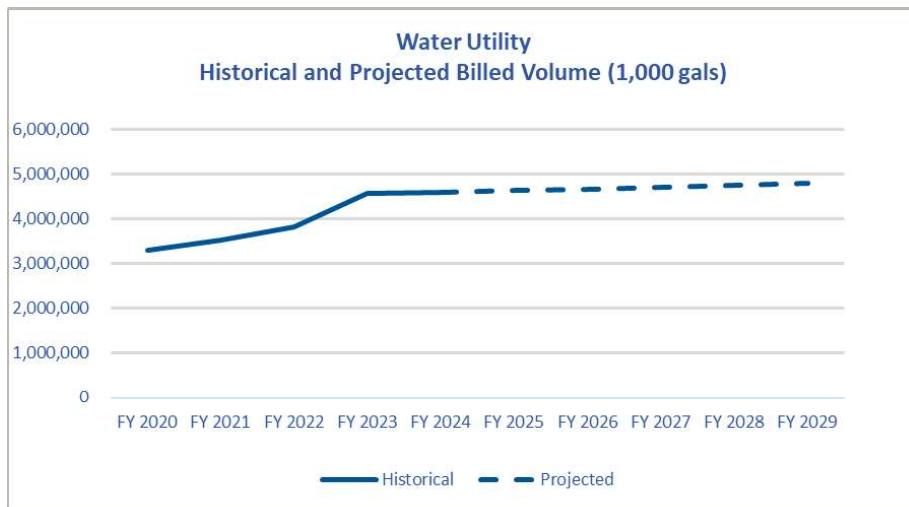
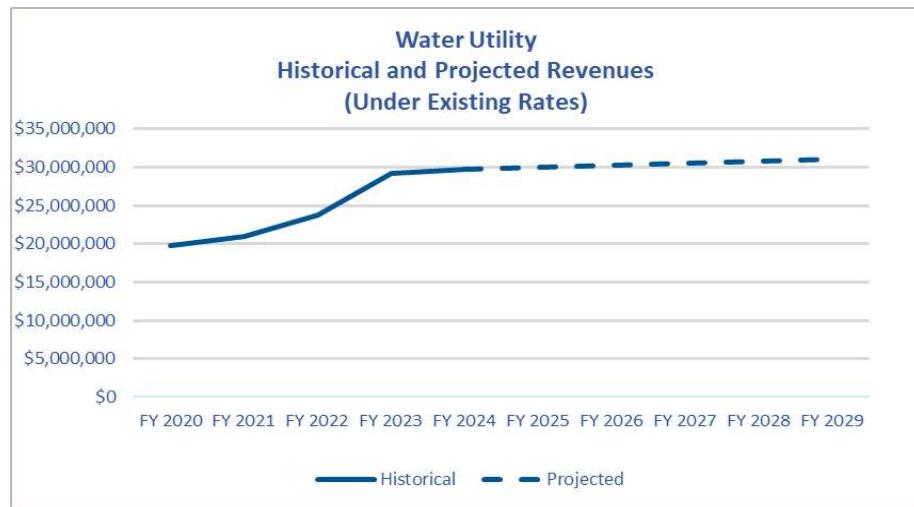


Figure 5-2 - Historical and Projected Water Billed Volume

### 5.1.2 Projection of Revenue Under Existing Rates

Water service revenues for FY 2024 through FY 2029 are projected for each charge component (service and volume) based on the projections of accounts by meter size, projected water usage for each customer class, and the application of the FY 2023 rate schedule shown in *Table 3*. Water service revenue under existing rates, shown in *Table 4*, is projected to increase slightly from \$29.7 million in FY 2024 to \$31 million in FY 2029. This growth is due to increased water sales due to the change in the number of accounts over the study period.

*Figure 5-3* presents the historical and projected annual service revenues under existing rates for the water utility.



**Figure 5-3 - Historical and Projected Water Service Revenue**

### 5.1.3 Other Water Revenues

In addition to water billings, other revenue sources include tap fees, turn-on fees, transfer fees, return check fees, penalties, and other miscellaneous revenue.

As shown in *Table 5*, revenue from other sources for FY 2024 and FY 2025 is estimated at \$1.6 million based on the FY 2024 budget and FY 2025 financial plan. It is projected that other revenue will remain stable through FY 2029 based on FY 2025 budgeted amounts, while revenue from water taps will increase from FY 2024 to FY 2029 based on growth in the number of customers.

#### Other revenues include:

- Water Taps
- Turn-Ons
- Penalties
- Overhead Fee
- Sale of Material
- Miscellaneous

*Figure 5-4* presents the projected revenue for the water utility.

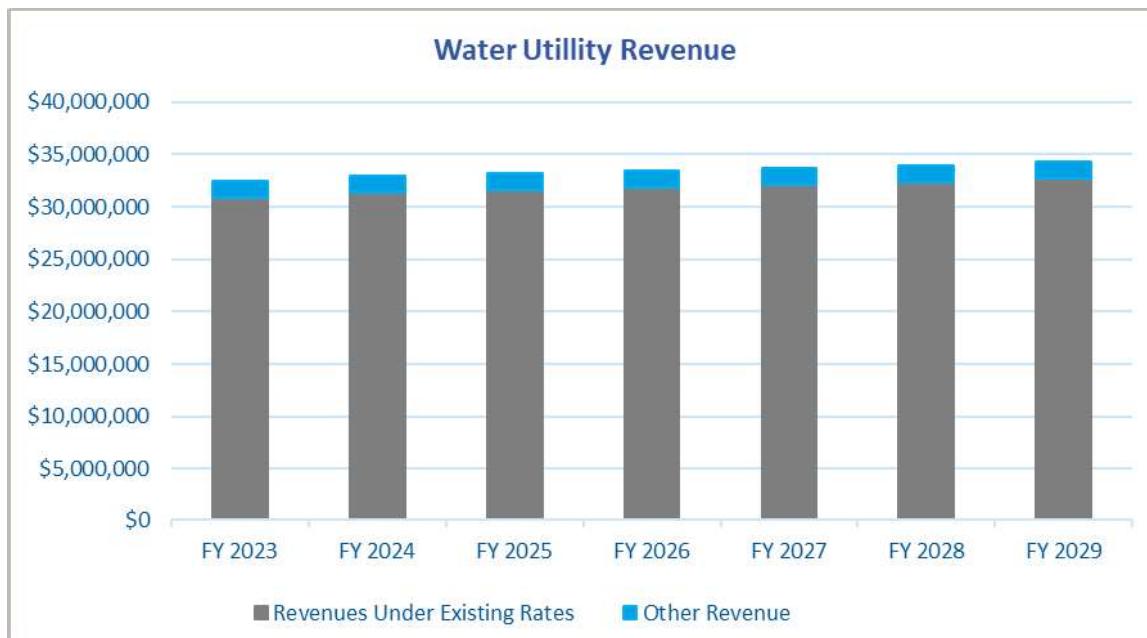


Figure 5-4 - Projected Water Utility Revenue

## 5.2 Water Capital Improvements Program

BAMA provided the annual capital project costs for FY 2024 through FY 2029. The water utility capital improvement plan provides \$53.3 million in investments during the study period. The improvement program includes repair, replacement, and rehabilitation projects. *Table 6* in the Appendix summarizes the capital improvement program.

Major capital improvements are typically financed through long-term debt obligations and available reserves. Such improvements usually are nonrecurring on an annual basis, and debt financing permits the cost burden to be shared by both existing and future users of the facilities. Low-interest loans will provide for debt financing of the majority of the capital improvement program, with the balance to be funded primarily from existing reserves on hand and current-year revenues. *Figure 5-5* summarizes the funding sources for the FY 2024 – FY 2029 capital program.

| Funding Source | FY 2024 - FY 2029 |            |
|----------------|-------------------|------------|
|                | Escalated CIP     |            |
| Existing Funds | \$                | 366,800    |
| Bonds/Loans    | \$                | 46,177,800 |
| Cash Financing | \$                | 6,739,800  |
| Total          | \$                | 53,284,400 |

Figure 5-5 – Water Capital Funding Sources

## 5.3 Water Revenue Requirements

Projection of reliable revenue requirements includes:

1. System O&M expenses,
2. Annual capital outlay,
3. Debt service requirements, consisting of principal and interest payments,
4. Expenditures for major capital improvements not financed from bond proceeds or contributions and
5. Payment In Lieu of taxes (PILOT).

The projections of annual revenue requirements for the study period are discussed in this section.

### 5.3.1 Water O&M Expenses

The O&M expenses for the water utility include the annual expenses associated with supply, treatment, storage and distribution, meters and services, billing, collection, accounting, and administrative and general services. O&M expenses include the annual salaries and wages of personnel, costs for materials and supplies, fuel and electrical power costs, and other costs such as employee benefits, insurance, and contract services. Annual O&M expense is met principally from annual operating revenue. A summary of historical and projected O&M expenses for FY 2023 through FY 2029 is presented in [Table 7](#). Included in [Table 7](#) is Water's share of the indirect costs associated with the general fund (Fund 10).

The FY 2025 Financial Plan O&M budget provided by BAMA was used as the baseline for the projection of O&M expenses through FY 2029. Based on historical O&M costs, industry experience, and discussions with BAMA, appropriate escalation factors were applied to various categories of costs to project future annual O&M expenses. Annual escalation factors used for major cost categories are shown in [Figure 5-6](#).

- *Salaries & Wages Services: 4%*
- *Employee Benefit: 5%*
- *Purchased Power: 2%*
- *Chemicals & Lab Supplies: 3%*
- *Purchased Water: 7%*
- *All Other: 2%*

The annual O&M expenses for the water utility are budgeted at \$15.5 million in FY 2024 and are projected to grow to \$20.7 million by FY 2029.

**Figure 5-6 - Water O&M Escalation Factors**

[Figure 5-7](#) presents the water utility's historical and projected O&M expenses.

### 5.3.2 Annual Capital Outlay

Routine annual capital improvement expenditures include those costs that tend to be routinely incurred yearly for normal replacements, extensions, and minor improvements. [Table 7](#) includes historical and projected annual capital outlay expenditures for FY 2023 through FY 2029 in rows 22 and 23.

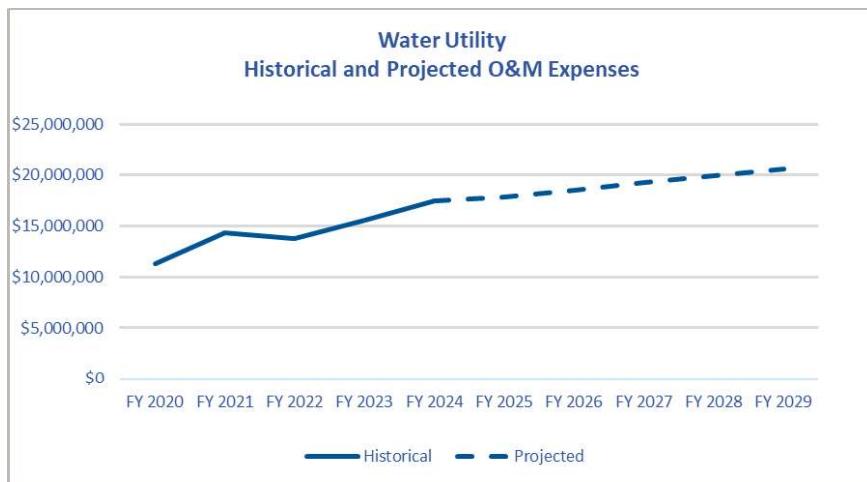


Figure 5-7 - Projected Annual Water O&M Expenses

### 5.3.3 Water Debt Service Requirements

The Oklahoma Water Resources Board (OWRB) offers low-interest loans for improvements for water facilities in the state of Oklahoma through its Financial Assistance Program (FAP) for revenue bonds and Drinking Water State Revolving Fund (DWRSRF) loan program. BAMA has utilized this resource by funding past improvements and new structures with revenue bonds and SRF loans. The debt service costs for the water utility consist of principal and interest payments related to seven outstanding FAP loans, three outstanding DWRSRF loans, and a portion of a CWSRF loan used to fund the water AMR installation project.

#### Proposed Debt Considerations:

- Capital program needs
- Current policies
- Other sources of major capital improvement financing
- Debt service coverage requirements

Table 8 shows the water utility's scheduled principal and interest requirements on existing revenue bonds and loans. The program of major capital improvements for the water system is proposed to be principally financed through future loans and the use of available construction funds. A total of \$46.6 million in water utility-related loans are projected from FY 2024 through FY 2029.

### 5.3.4 Major Capital Improvement Financing

Table 9 in the Appendix provides a summary of the major capital improvement financing plan.

**Capital Funds Available from Previous Year:** Line 1 indicates that \$3.5 million is the water utility's designated share of revenue bond construction funds available at the end of FY 2023.

**System Operations Funds:** Financing the major capital improvement program anticipates transferring \$6.6M million of operating reserves. This amount is shown on Line 2.

**Loan Proceeds:** As previously discussed, a portion of the capital improvement program is anticipated to be funded from future OWRB Loans, as shown on Lines 3 and 4 of Table 9. Line 8 shows the estimated issuance expense associated with the proposed loans.

## 5.4 Water Proposed Revenue Adjustments

The annual revenue adjustments needed to achieve the financial performance objectives defined in Section 2.1.3 are determined by evaluating the funding gap between the projected annual revenue requirements and the projected revenues under existing rates. *Table 10* in the Appendix summarizes the study period's revenue and revenue requirements (financial plan).

**Projected Revenue Under Existing Rates:** Line 1 indicates that under existing rates (FY 2023 rates), water utility revenues will increase from \$29.7 million in FY 2024 to \$31 million in FY 2029.

**Projected Other Revenues:** Lines 9, 10, and 12 indicate that the other revenues are anticipated to remain at about \$1.6 million from FY 2024 through FY 2029, excluding Sales Tax Transferred to the General Fund.

**Sales Tax:** As per the City of Broken Arrow Special Sales Tax Ordinance of 1979, sales tax is first collected and recorded in the general fund and then transferred to BAMA. This transfer is shown on Line 11. Sales tax revenue may be used to meet operating expenses, debt service requirements, and planning and construction costs for system improvements. Additionally, it is included in the definition of net revenue for coverage calculations. Following payment of the above-stated expenses, any remaining revenue is transferred to the City's general fund. For this study, all sales tax revenue is assumed to be transferred back to the City, as shown on Line 29.

**Projected Expenses:** The total annual expenses, which include O&M expenses on Lines 14 and 15, Payment in Lieu of Taxes on Line 16, debt service on Line 25, capital outlay on Line 26, and cash financing of capital on Line 27, are anticipated to increase from \$30.9 million in FY 2024 to \$39.3 million in FY 2029 excluding Sales Tax Transferred to General Fund.

FY 2024: 7.0% (Adopted)

FY 2025: 2.0% (Adopted)

FY 2026: 2.0%

FY 2027: 2.0%

FY 2028: 2.0%

FY 2029: 2.0%

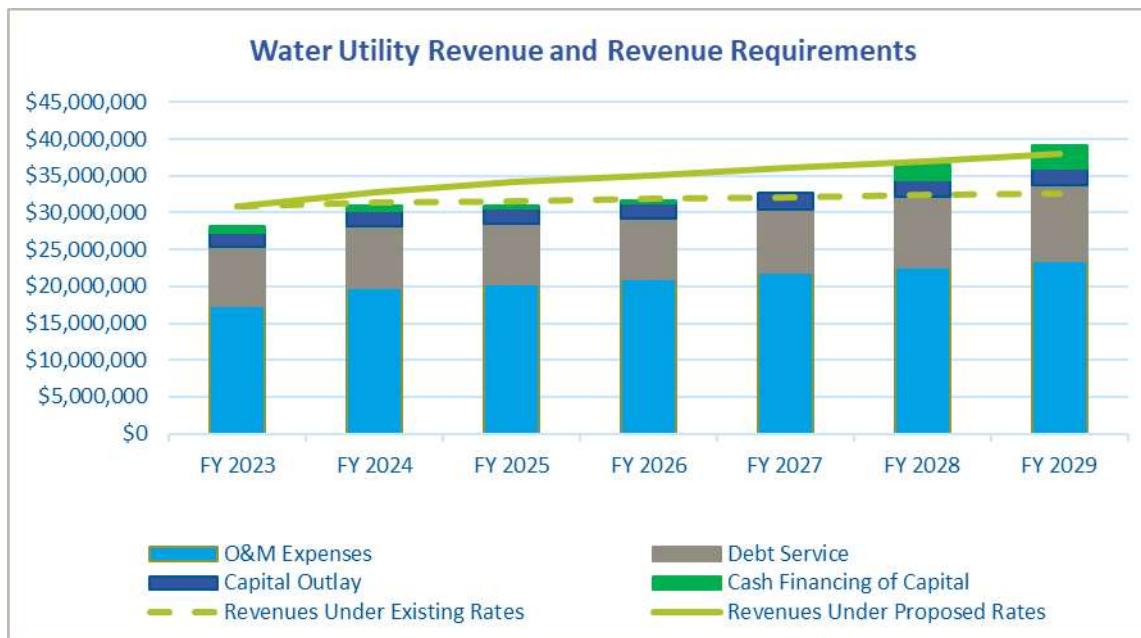
**Funding Gap:** The cash flow analysis indicates that the sum of revenues under existing rates and the other revenues is inadequate to fund the projected annual revenue requirements, causing an operating deficit.

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**Figure 5-8 - Proposed Water Revenue Adjustments**

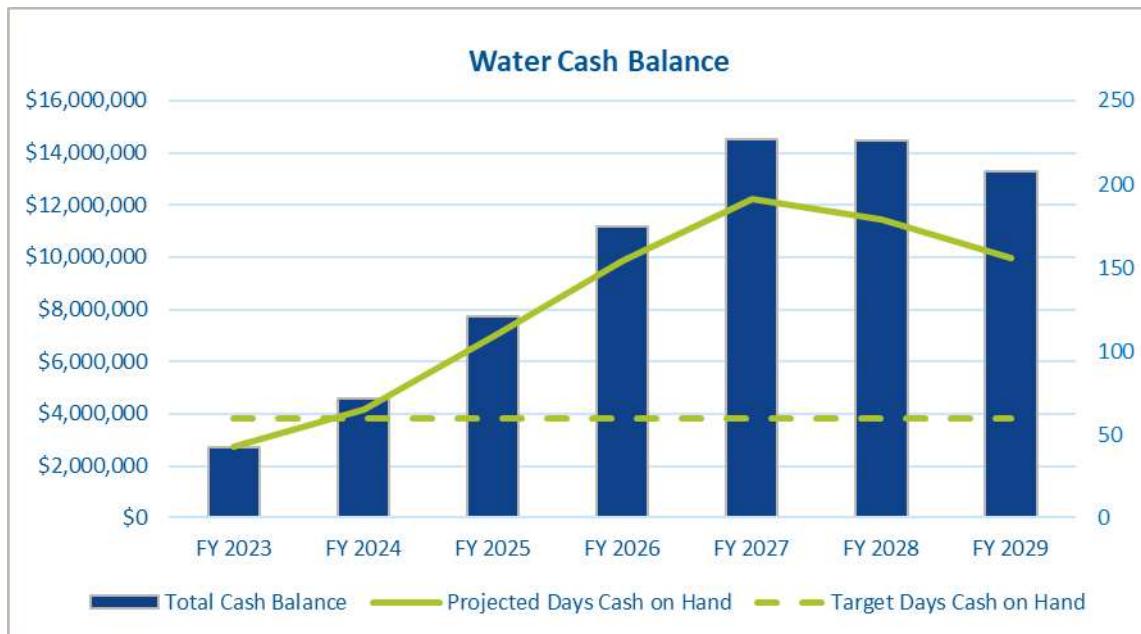
**Proposed Revenue Adjustments:** A series of revenue adjustments are proposed and presented in *Figure 5-8* to address the funding gap in the water utility.

Lines 2 through 7 of *Table 10* present the additional revenues generated each year with the proposed magnitude and timing of revenue adjustments. *Figure 5-9* shows the projected revenue and revenue requirements through FY 2029 for the water utility.



**Figure 5-9 - Water Revenues and Revenue Requirements**

BAMA's financial policy related to maintaining reserves is set forth in Resolution No. 555, which states that BAMA will maintain an Emergency Reserve fund balance equal to 60 days of expenses. The total cash balance for the water utility, stated as the number of days of O&M expense, is shown in [Figure 5-10](#) and Line 33 of [Table 10](#).



**Figure 5-10 - Water Cash Balance**

The proposed annual revenue adjustments shown in [Figure 5-8](#) will allow the water utility to meet the adequate working capital balance through FY 2029, as shown on Line 34 of [Table 10](#).

#### 5.4.1 Bond Coverage Requirements

An additional consideration in measuring the adequacy of revenues is the provision of sufficient debt service coverage to meet the covenant requirements for debt issuance. The covenants for revenue bonds issued through OWRB's FAP program provide that rates shall be maintained to provide funds that will provide net revenues available for debt service equal to at least 125 percent of the maximum annual amount required for all outstanding debt obligations. The ability of the water utility revenues to meet the rate covenant is shown in Lines 36 through 41 of *Table 10*. The utility meets the rate covenant for all years of the study period, as shown on Lines 38 and 39.

### 5.5 Proposed Water Rates

The proposed schedule of rates for water maintains the existing rate structure and reflects across-the-board increases based on the proposed revenue adjustments presented in Section 5.4.

*Table 11* provides a summary of the rates that went into effect on October 1, 2023 (FY 2024) and the proposed rates for FY 2025 through FY 2029.

To better reflect the impact of the proposed rates on different customer bills, a comparison of water bills at various levels of water usage under existing and proposed rates is shown in *Table 12*. The average residential customer using 7,000 gallons of water per month will see an increase of \$9.03 by FY 2029. The typical combined water and wastewater bills under the proposed water and wastewater rates are shown in *Table 25*.

## 6.0 Wastewater Utility

The financial plan and rate design were developed to meet all the wastewater utility's funding obligations and achieve financial adequacy, as discussed in Section 3.3.

The wastewater utility financial plan has been developed for the forecast period of FY 2024 through FY 2029, and includes the following key components:

- Revenue projections (user rate revenues and non-rate revenues),
- Capital improvement program financing,
- Annual revenue requirement projections and
- Annual proposed revenue increases

Note: The study's latest actual data is for fiscal year 2023, with projections for fiscal year 2024 and beyond.

### 6.1 Wastewater Revenue Projections Under Existing Rates

The wastewater utility revenues are derived from the following sources:

- Wastewater Service Revenues (Service and Volume Charges)
- Other Revenues

As a first step in developing the financial plan, Wastewater Service Revenues under the FY 2023 existing rates are projected for the forecast period.

#### 6.1.1 Wastewater Revenue Under Existing Rates

As described in Section 4.2, the Wastewater Service Revenue consists of two charge components. Each component's revenues are projected based on billing units and applicable existing rate schedules. The billing units necessary to compute the Service Charge revenues are the *number of accounts* based on meter size and customer class. The billing units necessary to calculate the Volume Charge are the *annual wastewater billed volumes* by customer class which is based on each customer's average water consumption for January, February, and March. Other sources of income include charges for sewer taps, penalties, overhead fees, and other miscellaneous revenue.

##### 6.1.1.1 Projection of Customer Accounts

Historical billing units are typically reviewed and used to project billing units for the forecast period. The project team reviewed historical accounts and billed volume trends for each customer class referenced in Section 4.5.2.

As shown in *Table 13*, the total number of wastewater accounts is anticipated to increase from about 40,214 in FY 2024 to 42,213 in FY 2029 at an overall annual system growth rate of 0.97%.

*Figure 6-1* presents the historical and projected number of accounts for the wastewater utility.

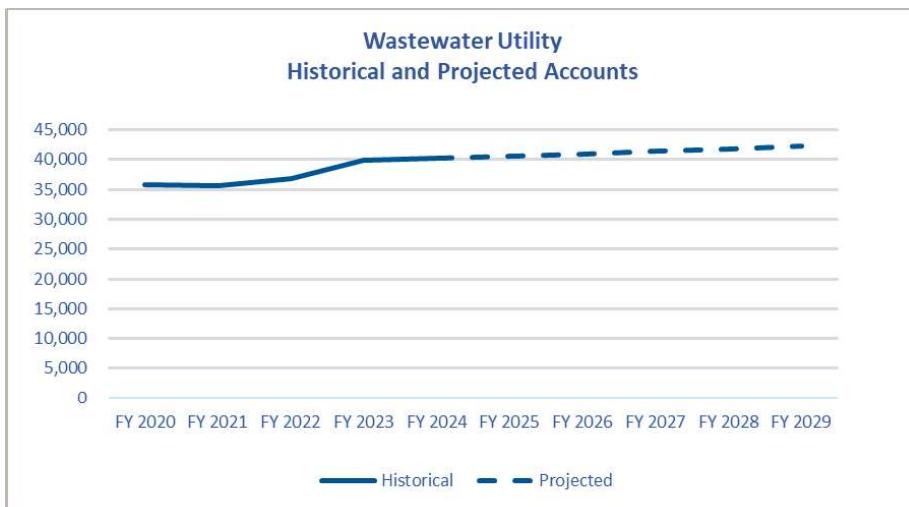


Figure 6-1 - Historical and Projected Wastewater Accounts

#### 6.1.1.2 Projection of Wastewater Volume

Billed wastewater volumes are projected based on estimates of the number of wastewater accounts and the average billed volume per account. The average billed volume per account is determined based on historical billed volume.

As shown in [Table 14](#), billed wastewater flow for this period is projected to increase at an average rate of about 0.9% annually beginning in FY 2025, primarily due to projected growth in the number of customers.

Total system wastewater billed volume is projected to increase from 2,935,800 kgals in FY 2024 to 3,067,500 kgals in FY 2029.

[Figure 6-2](#) presents the wastewater utility's historical and projected annual billed volume.

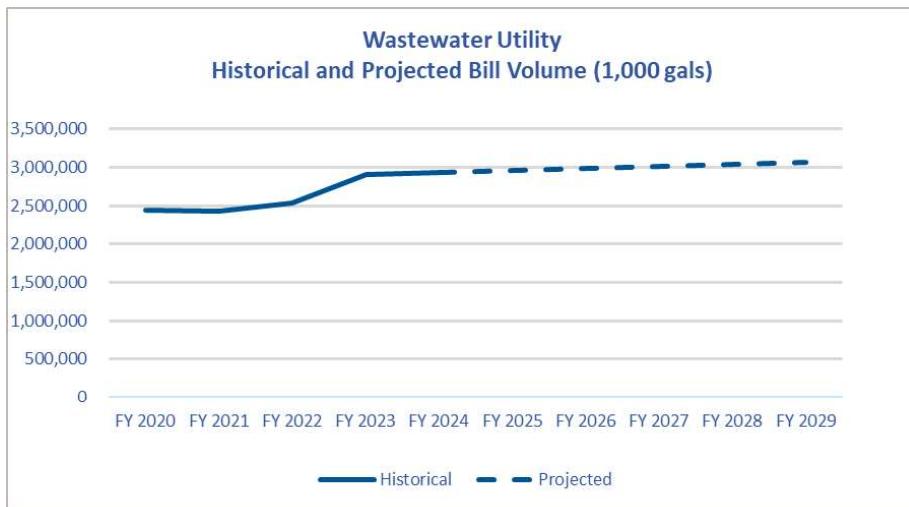
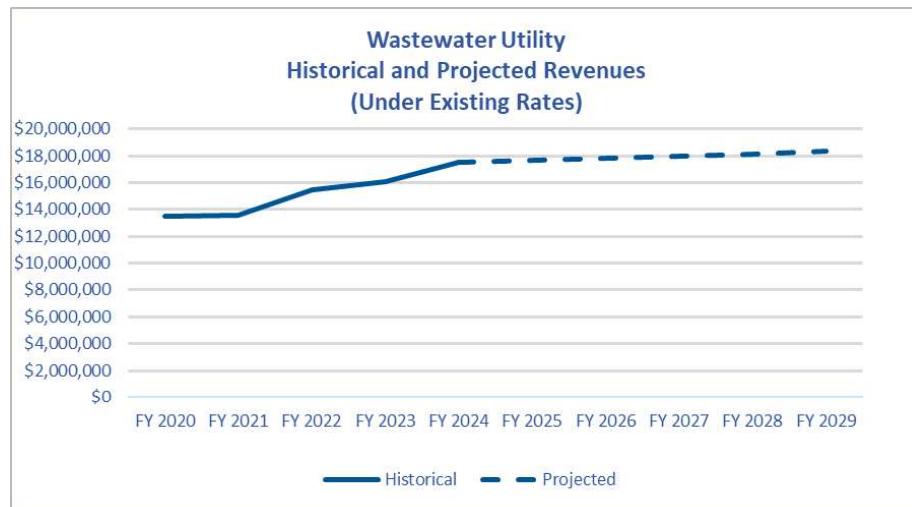


Figure 6-2 - Historical and Projected Wastewater Billed Volume

### 6.1.2 Projection of Revenue Under Existing Rates

Wastewater service revenues for FY 2024 through FY 2029 are projected for each charge component (service and volume) based on the projections of accounts, projected billed volume for each customer class, and the application of the FY 2023 rate schedule shown in *Table 15*. Wastewater service revenue under existing rates, shown in *Table 16*, is projected to increase from \$17.5 million in FY 2024 to \$18.3 million in FY 2029. This growth is due to increased wastewater sales resulting from changes in the number of accounts over the study period.

*Figure 6-3* presents the historical and projected annual service requirements under existing rates for the wastewater utility.



**Figure 6-3 - Historical and Projected Wastewater Service Revenue**

### 6.1.3 Other Wastewater Revenue

In addition to wastewater billings, other revenue sources to be considered consist of tap fees, pretreatment application fees, penalties, and other miscellaneous revenue.

As shown in *Table 17*, revenue from other sources for FY 2024 and FY 2025 is estimated at \$438,000 and \$468,900 based on the FY 2024 budget and FY 2025 financial plan. It is projected that other revenue will remain stable through FY 2029 based on FY 2025 budgeted amounts, while revenue from sewer taps will increase from FY 2024 to FY 2029 based on growth in the number of customers.

#### Other revenues include:

- *Sewer Taps*
- *Overhead Fee*
- *Penalties*
- *Sale of Material*
- *Miscellaneous*

*Figure 6-4* presents the projected revenue for the wastewater utility.

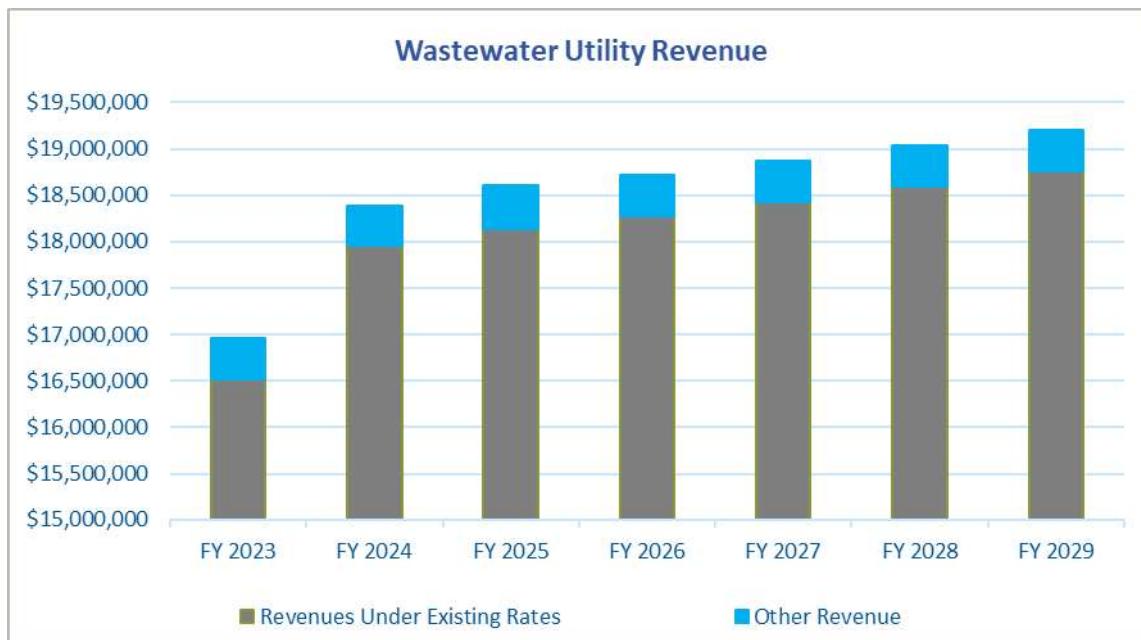


Figure 6-4 - Projected Wastewater Utility Revenue

## 6.2 Wastewater Capital Improvements Program

BAMA provided the annual capital project costs for FY 2024 through FY 2029. The wastewater utility capital improvement program provides \$170.1 million in investments during the study period. The improvement program includes projects associated with repair, replacement, and rehabilitation. *Table 18* in the Appendix presents a summary of the capital improvement program.

Major capital improvements are typically financed through long-term debt obligations and available reserves. Such improvements usually are nonrecurring on an annual basis, and debt financing permits the cost burden to be shared by present and future users of the facilities. Revenue bond issues and debt service projections developed subsequently provide for debt financing of a major portion of the capital improvement program, with the balance to be funded from existing reserves on hand and current-year revenues. *Figure 6-5* summarizes the funding sources for the FY 2024 – FY 2029 capital program.

| Funding Source | FY 2024 - FY 2029 |  |
|----------------|-------------------|--|
|                | Escalated CIP     |  |
| Bonds/Loans    | \$ 163,254,400    |  |
| Cash Financing | \$ 6,869,100      |  |
| Total          | \$ 170,123,500    |  |

Figure 6-5 - Wastewater Capital Funding Sources

## 6.3 Wastewater Revenue Requirements

Projection of reliable revenue requirements include:

1. System O&M expenses,
2. Annual capital outlay,
3. Debt service requirements, consisting of principal and interest payments,
4. Expenditures for capital improvements not financed from bond proceeds or contributions, and
5. Payment in Lieu of Taxes (PILOT).

The projections of annual revenue requirements for the study period are discussed in this section.

### 6.3.1 Wastewater Operation and Maintenance Expenses

The operation and maintenance (O&M) expenses for the wastewater utility include the annual expenses associated with wastewater collection, pumping, treatment, customer billing, collection, accounting, and administrative and general functions. O&M expenses include the annual salaries and wages of personnel, costs for materials and supplies, fuel and electrical power costs, and other costs such as employee benefits, insurance, and contract services. Annual O&M expense is met principally from annual operating revenue. A summary of projected O&M expenses for FY 2023 through FY 2029 is presented in *Table 19*. Included in *Table 19* is Wastewater's share of the indirect costs associated with the general fund (Fund 10).

The FY 2025 Financial Plan O&M budget provided by BAMA was used as the baseline for the projection of O&M expenses through FY 2029. Based on historical O&M costs, industry experience, and discussions with BAMA, appropriate escalation factors were applied to various categories of costs to project future annual O&M expenses. Annual escalation factors used for major cost categories are shown in *Figure 6-6*.

- *Salaries & Wages Services: 4%*
- *Employee Benefit: 5%*
- *Purchased Power: 2%*
- *Chemicals & Lab Supplies: 3%*
- *All Other: 2%*

**Figure 6-6 – Wastewater O&M Escalation Factors**

The annual O&M expenses for wastewater utility are budgeted at \$9.6 million in FY 2024 and are projected to grow to \$10.8 million by FY 2029.

*Figure 6-7* presents the wastewater utility's historical and projected O&M expenses.

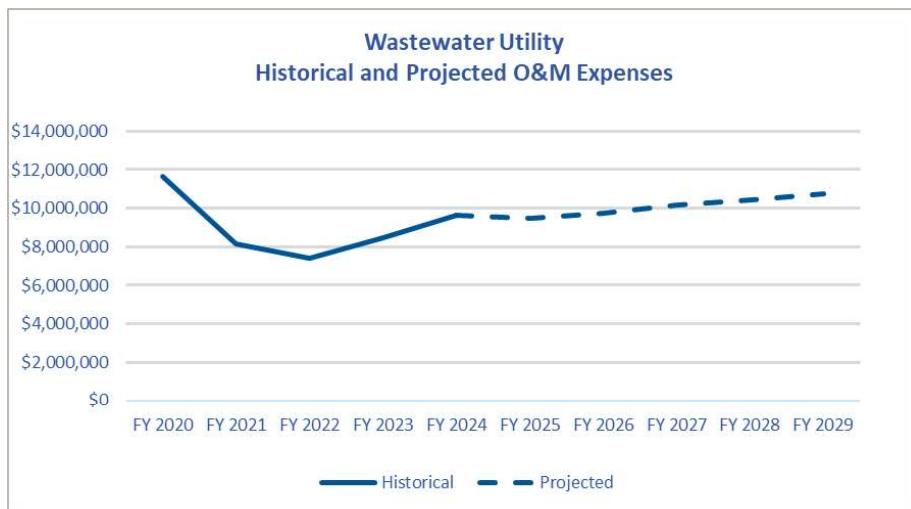


Figure 6-7 - Projected Annual Wastewater O&M Expense

### 6.3.2 Annual Capital Outlay

Annual capital outlay expenditures include those costs that tend to be routinely incurred yearly for normal replacements, extensions, and minor improvements. *Table 19* summarizes historical and projected annual capital outlay expenditures for FY 2023 through FY 2029 in rows 18 and 19.

### 6.3.3 Wastewater Debt Service Requirements

The Oklahoma Water Resources Board (OWRB) offers low-interest loans for improvements for wastewater facilities in the state of Oklahoma through its Financial Assistance Program (FAP) for revenue bonds and Clean Water State Revolving Fund (CWSRF) loan program. BAMA has taken advantage of this resource by funding past improvements and new structures with revenue bonds and SRF loans. The debt service costs for the wastewater utility consist of principal and interest payments related to four outstanding FAP loans and seven outstanding CWSRF loans.

#### Proposed Debt Considerations:

- Capital program needs
- Current policies
- Other sources of major capital improvement financing
- Debt service coverage requirements

*Table 20* shows the wastewater utility's scheduled principal and interest requirements on the existing revenue bonds and loans. The program of major capital improvements for the wastewater system is proposed to be principally financed through future loans. A total of \$161.9 million in wastewater utility-related loans are projected from FY 2024 through FY 2029.

### 6.3.4 Major Capital Improvement Financing

*Table 21* in the Appendix summarizes the major capital improvement financing plan.

**Capital Funds Available from Previous Year:** Line 1 indicates that no revenue bond construction funds are available at the end of FY 2023.

**Operations Funds:** Financing the major capital improvement program anticipates transferring \$11.6M million of operating reserves. This amount is shown on Line 2.

**Loan Proceeds:** As previously discussed, it is anticipated that a portion of the capital improvement program will be funded from future OWRB Loans, as shown on Lines 3 and 4 of [Table 21](#), as well as a future FAP loan shown on Line 5.

## 6.4 Wastewater Proposed Revenue Adjustments

The annual revenue adjustments needed to achieve the financial performance objectives defined in Section 2.1.3 are determined by evaluating the funding gap between the projected annual revenue requirements and the projected revenues under existing rates. [Table 22](#) in the Appendix summarizes the study period's revenue and revenue requirements (financial plan).

**Projected Revenue Under Existing Rates:** Line 1 indicates that under existing rates (FY 2023 rates), wastewater utility revenues will increase from \$17.5 million in FY 2024 to \$18.3 million in FY 2029.

**Projected Other Revenues:** Lines 9, 10, and 12 indicate that the other revenues will remain at about \$440,000 from FY 2024 through FY 2029, excluding Sales Tax Transferred to the General Fund.

**Sales Tax:** As per the City of Broken Arrow Special Sales Tax Ordinance of 1979, sales tax is first collected and recorded in the general fund and then transferred to BAMA. This transfer is shown on Line 11. Sales tax revenue may be used to meet operating expenses, debt service requirements, and planning and construction costs for system improvements. Additionally, it is included in the definition of net revenue for purposes of coverage calculations. Following payment of the above-stated expenses, any remaining revenue is transferred to the City's general fund. For this study, all sales tax revenue is assumed to be transferred back to the City, as shown on Line 29.

**Projected Expenses:** The total annual expenses, which include O&M expenses on Lines 14 and 15, PILOT on Line 16, debt service on Line 25, capital outlay on Line 26, and cash financing of capital on Line 27, are anticipated to increase from \$25.5 million in FY 2024 to \$31.9 million in FY 2029, excluding Sales Tax Transferred to the General Fund.

**Utility Transfers:** The Stormwater Utility is anticipated to transfer \$4,750,000 of available funds on hand to the Wastewater Utility between FY 2024 and FY 2029. This transfer will allow the Wastewater Utility Emergency Reserve Fund balance to remain positive and achieve 60 days of cash on hand by FY 2029. This transfer of funds is shown on Line 28 of [Table 22](#).

**Funding Gap:** The cash flow analysis indicates that the sum of revenues under existing rates and the other revenues is not adequate to fund the projected annual revenue requirements, causing an operating deficit.

**Proposed Revenue Adjustments:** A series of revenue adjustments are proposed and presented in [Figure 6-8](#) to address the funding gap in the wastewater utility.

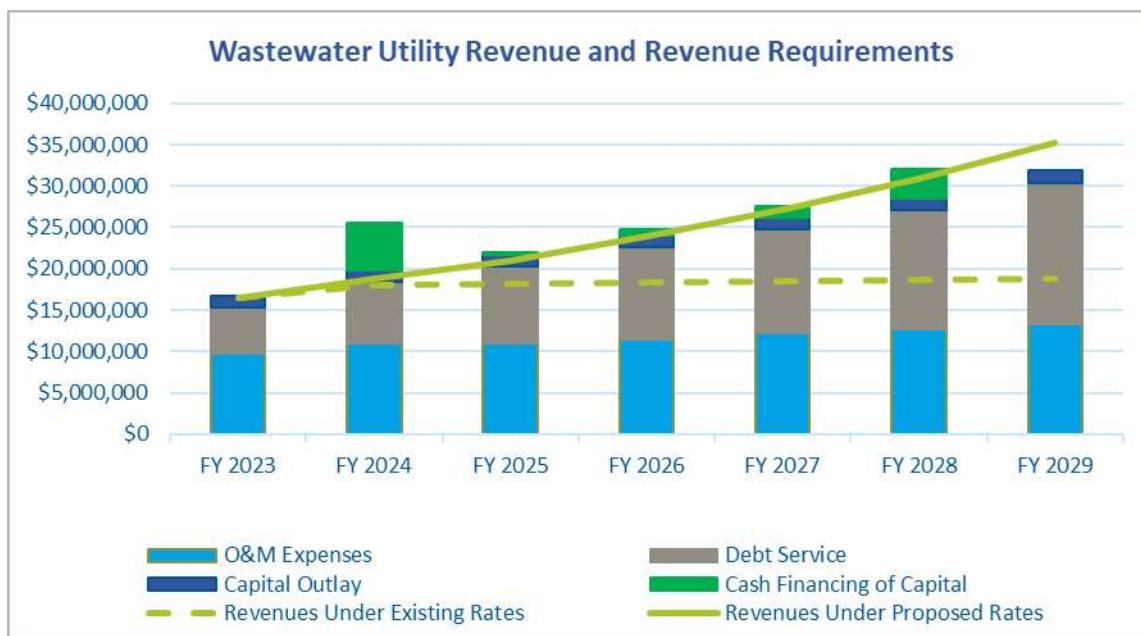
Lines 2 through 6 in [Table 22](#) present the additional revenues generated each year with the proposed magnitude and timing of revenue adjustments. [Figure 6-9](#) shows the wastewater utility's projected revenue and revenue requirements through 2029.

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FY 2024: 7.0% (Adopted)  
FY 2025: 12.0% (Adopted)  
FY 2026: 12.0%  
FY 2027: 12.0%  
FY 2028: 12.0%  
FY 2029: 12.0%

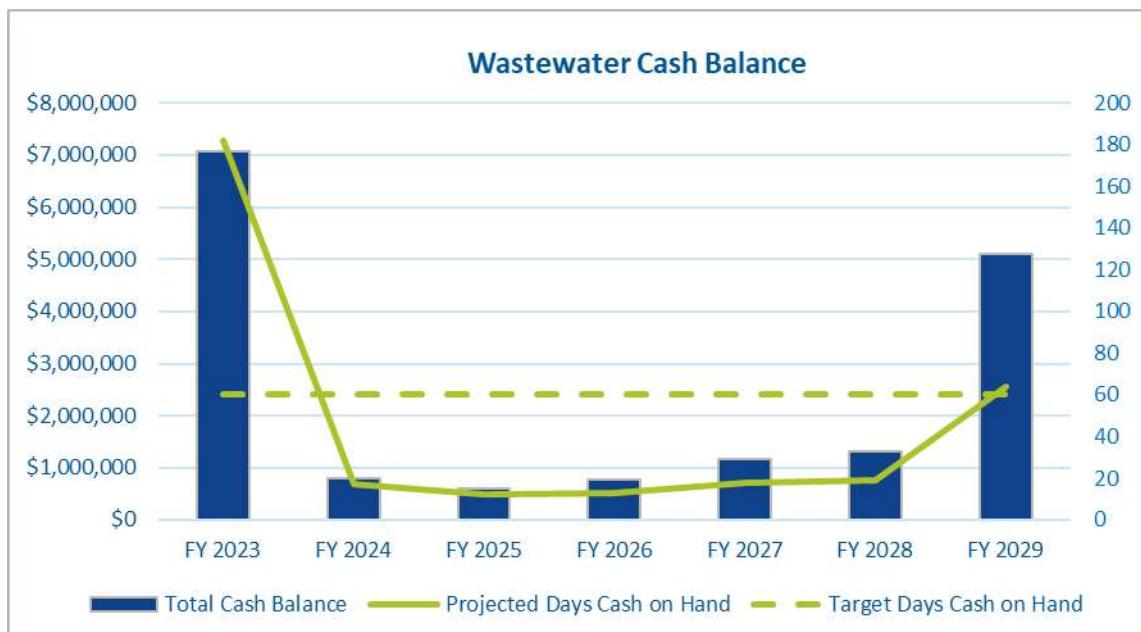
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**Figure 6-8 - Proposed Wastewater Revenue Adjustments**



**Figure 6-9 - Wastewater Revenues and Revenue Requirements**

BAMA's financial policy related to maintaining reserves is set forth in Resolution No. 555, which states that BAMA will maintain an Emergency Reserve fund balance equal to 60 days of expenses. The total cash balance for the wastewater utility stated as the number of days of O&M expense is shown in [Figure 6-10](#) and Line 33 of [Table 22](#).



**Figure 6-10 - Wastewater Cash Balance**

The proposed annual revenue adjustments shown in [Figure 6-8](#) and the Stormwater Utility fund transfer will allow the wastewater utility to meet the adequate working capital balance by FY 2029, as shown on Line 34 of [Table 22](#).

#### 6.4.1 Bond Coverage Requirements

An additional consideration in measuring the adequacy of revenues is the provision of sufficient debt service coverage to meet the bond covenant requirements for debt issuance. The covenants for revenue bonds issued through OWRB's FAP program provide that rates shall be maintained to provide funds that will provide net revenues available for debt service equal to at least 125 percent of the maximum annual amount required for all outstanding debt obligations. The ability of the wastewater utility's revenues to meet the rate covenant is shown in Lines 36 through 41 of *Table 22*. The utility meets the rate covenant for all years of the study period, as shown on Lines 39 and 40.

### 6.5 Proposed Wastewater Rates

The proposed schedule of rates for wastewater maintains the existing rate structure and reflects across-the-board increases based on the proposed revenue adjustments presented in Section 6.4.

*Table 23* provides a summary of the rates that went into effect on October 1, 2023 (FY 2024) and the proposed rates for FY 2025 through FY 2029.

To better reflect the impact of the proposed rates on different customer bills, a comparison of wastewater bills at various levels of water usage under existing and proposed rates is shown in *Table 24*. The average residential customer using 7,000 gallons of water per month will see an increase of \$40.83 by FY 2029. The typical combined water and wastewater bills under the proposed water and wastewater rates are shown in *Table 25* and indicate the average residential customer will see an increase of \$49.86 by FY 2029 for water and wastewater combined.

## 7.0 Stormwater Utility

The financial plan and rate design were developed to meet all the stormwater utility's funding obligations and achieve financial adequacy, as discussed in Section 3.3.

The stormwater utility financial plan has been developed for the forecast period of FY 2024 through FY 2029 and includes the following key components:

- Revenue projections (user rate revenues and non-rate revenues),
- Capital improvement program,
- Annual revenue requirement projections, and
- Annual proposed revenue increases

Note: The study's latest actual data is for fiscal year 2023, with projections for fiscal year 2024 and beyond.

### 7.1 Stormwater Revenue Projections Under Existing Rates

The stormwater utility revenues are derived from the following sources:

- Stormwater Service Revenues
- Other Revenues

As a first step in developing the financial plan, Stormwater Service Revenues under the FY 2023 existing rates are projected for the forecast period.

#### 7.1.1 Stormwater Revenue Under Existing Rates

As described in Section 4.5.3, the Stormwater Service Revenue consists of the impervious area charge component. This component's revenues are projected based on billing units and applicable existing rate schedules. The billing units necessary to compute the Stormwater Charge revenues are the *number of ESUs* by customer class. Other sources of income include income from return check fees, penalties, overhead fees, sale of material, property damage, and other miscellaneous revenue.

##### 7.1.1.1 Projection of Customer ESUs

Stormwater utility revenue is derived principally from charges for stormwater service. The stormwater billing unit is an equivalent stormwater unit (ESU), equal to 2,650 square feet of impervious area. BAMA currently provides stormwater service to approximately 76,835 ESUs. Based on the review of historical trends, an annual adjustment factor was applied to project billing units for the forecast period. The total number of Stormwater ESUs is anticipated to increase from about 76,835 in FY 2023 to about 79,053 by FY 2029 at an overall annual system growth rate of 0.50%. *Table 26* in the Appendix presents the projected annual number of ESUs for FY 2023 through FY 2029.

*Figure 7-1* presents the historical and projected number of ESUs for the stormwater utility.

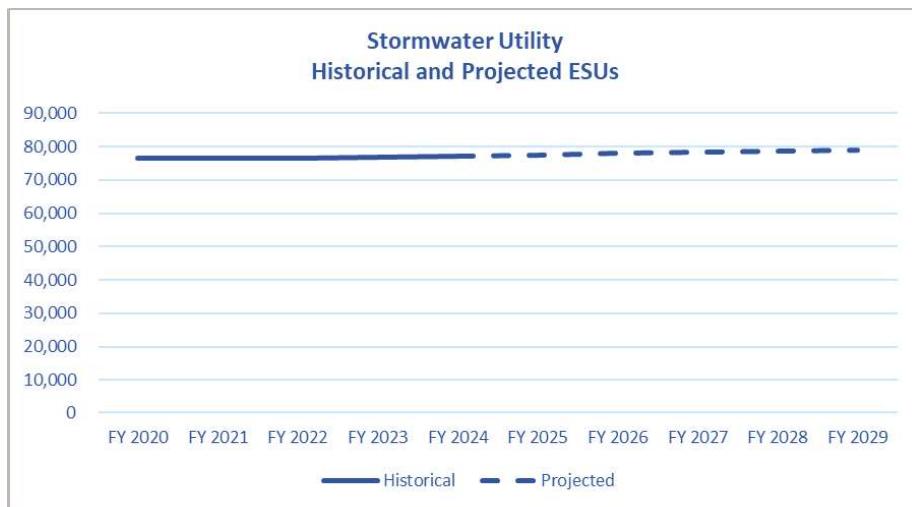


Figure 7-1 - Historical and Projected Number of ESUs

### 7.1.2 Projection of Revenue Under Existing Rates

Stormwater service revenues for FY 2024 through FY 2029 are based on the projections of ESUs for residential and non-residential customers and the application of the FY 2023 rate schedule shown in *Table 27*. Each residential customer is charged one ESU, while non-residential customers are charged based on their actual square footage of impervious area stated in ESUs. Stormwater service revenue under existing rates, shown in *Table 28*, is projected to increase from \$8.1 million in FY 2023 to \$8.9 million in FY 2029 based on projected growth in ESUs over the study period.

*Figure 7-2* presents the historical and projected annual service revenues under existing rates for the stormwater utility.

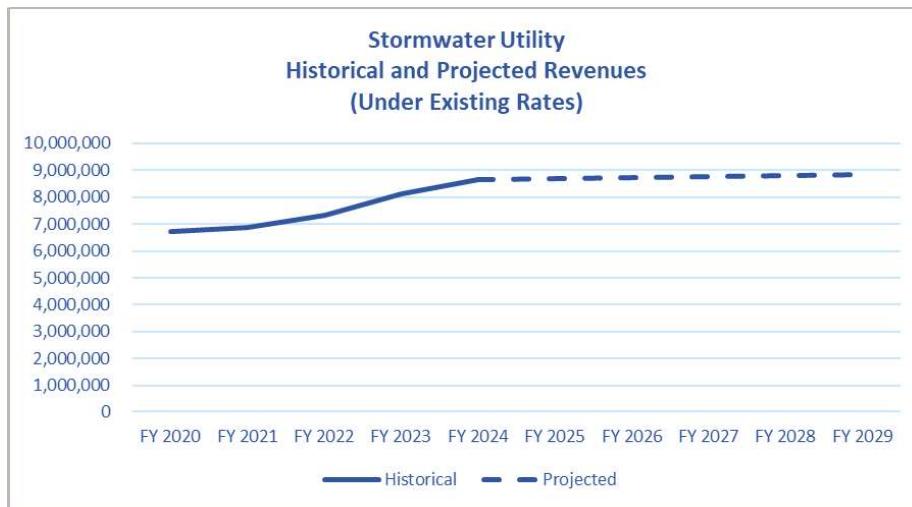


Figure 7-2 - Historical and Projected Stormwater Service Revenue

### 7.1.3 Other Stormwater Revenue

In addition to stormwater billings, other revenue sources include penalties and miscellaneous revenue.

As shown in [Table 29](#), revenue from other sources for FY 2024 and FY 2025 is estimated at \$198,900 based on the FY 2024 budget and FY 2025 financial plan. It is projected that other revenue will remain stable at \$186,000 through FY 2029 based on the FY 2025 budgeted amounts, less the Sale of Material.

#### Other revenues include:

- *Penalties*
- *Overhead Fee*
- *Sale of Material*
- *Miscellaneous*

Interest income derived from the investment of available funds is not included in [Table 29](#) and is considered in a subsequent section of this report.

[Figure 7-3](#) presents the projected revenue for the stormwater utility.



[Figure 7-3 - Projected Stormwater Utility Revenue](#)

## 7.2 Stormwater Capital Improvements Program

BAMA provided the annual capital project costs for FY 2024 through FY 2029. The stormwater utility capital improvement program provides \$10.5 million in investments during the study period. Major stormwater projects include those associated with conveyance, detention facilities, dams, and master drainage plans. [Table 30](#) in the Appendix presents a summary of the capital improvement program.

Major capital improvements are typically financed through long-term debt obligations and available reserves. Such improvements usually are nonrecurring on an annual basis, and debt financing permits the cost burden to be shared by both present and future users of the facilities. The stormwater utility utilizes General Obligation (GO) bonds issued through the City. These loans are supported by ad valorem tax, and therefore, the stormwater utility does not have a debt service requirement associated with the debt. It is anticipated that BAMA will continue to fund stormwater improvements with City-issued GO bonds. [Figure 7-4](#) summarizes the funding sources for the FY 2024 – FY 2029 capital program.

| Funding Source         | FY 2024 - FY 2029<br>Escalated CIP |            |
|------------------------|------------------------------------|------------|
| Existing GO Bond Funds | \$                                 | 5,501,700  |
| Future GO Bond Funds   | \$                                 | 5,008,700  |
| Total                  | \$                                 | 10,510,400 |

Figure 7-4 - Stormwater Capital Funding Sources

## 7.3 Stormwater Revenue Requirements

Projection of reliable revenue requirements include:

1. System operation and maintenance (O&M) expenses,
2. Routine capital outlay,
3. Payments In Lieu of Taxes (PILOT).

The projections of annual revenue requirements for the study period are discussed in this section.

### 7.3.1 Stormwater O&M Expenses

The elements of O&M expense for the stormwater utility include the annual expense associated with the collection and transportation of stormwater. O&M expenses include the annual salaries and wages of personnel, costs for materials and supplies, and other costs such as employee benefits, insurance, and contract services. Annual O&M expense is met principally from annual operating revenue. A summary of projected O&M expenses for FY 2023 through FY 2029 are presented in *Table 31*. Included in *Table 31* is Stormwater's share of the indirect costs associated with the general fund (Fund 10).

The FY 2025 Financial Plan O&M budget provided by BAMA was used as the baseline for the projection of O&M expenses through FY 2029. Based on historical O&M costs, industry experience, and discussions with BAMA, appropriate escalation factors were applied to various categories of costs to project future annual O&M expenses. Annual escalation factors used for major cost categories are shown in *Figure 7-5*.

- *Salaries & Wages: 4%*
- *Employee Benefits: 5%*
- *All Other: 2%*
- *Capital Outlay: 3%*

Figure 7-5 – Stormwater O&M Escalation Factors

The annual O&M expenses for stormwater are budgeted at \$6.0 million in FY 2024 and are projected to grow to \$7.4 million by FY 2029.

*Figure 7-6* presents the historical and projected O&M expenses for the stormwater utility.

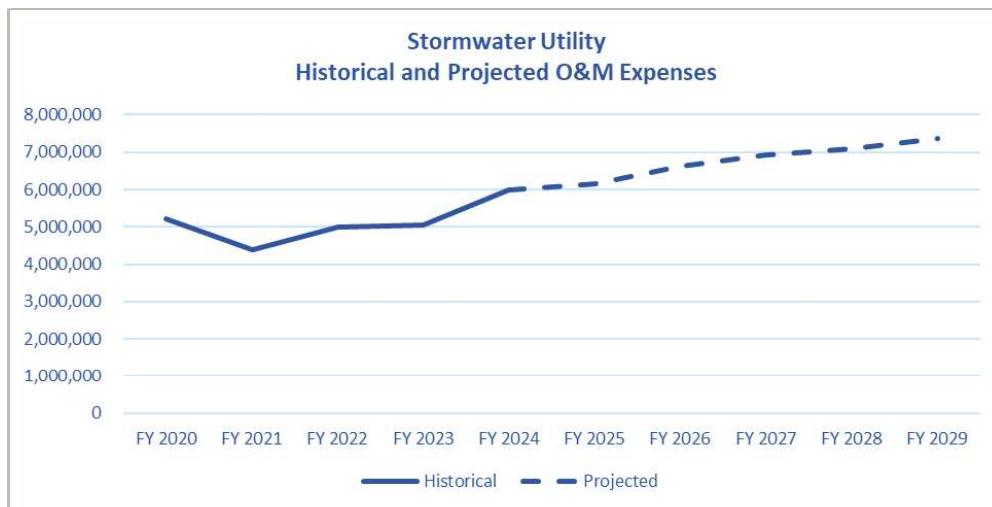


Figure 7-6 - Projected Annual Stormwater O&M Expense

### 7.3.2 Annual Capital Outlay

Routine annual capital outlay expenditures include those costs that tend to be routinely incurred yearly for normal replacements, extensions, and minor improvements. *Table 31* includes historical and projected annual capital outlay expenditures for FY 2023 through FY 2029 in rows 18 and 19.

### 7.3.3 Major Capital Improvement Financing

*Table 32* in the Appendix summarizes the major capital improvement financing plan.

**Loan Proceeds:** As previously discussed, the capital improvement program is anticipated to be funded from existing and proposed GO bonds as shown on Lines 2 through 4 of *Table 32*.

**Fee in Lieu of Detention:** BAMA collects a fee from developers in lieu of construction detention facilities. This fee is used for future or ongoing stormwater improvements and regional detention projects, as shown on Line 5 of *Table 32*.

## 7.4 Stormwater Proposed Revenue Adjustments

The annual revenue adjustments needed to achieve the financial performance objectives defined in Section 2.1.3 are determined by evaluating the funding gap between the projected annual revenue requirements and the projected revenues under existing rates. *Table 33* in the Appendix summarizes the study period's revenue and revenue requirements (financial plan).

**Projected Revenue Under Existing Rates:** Line 1 indicates that under existing rates (FY 2023 rates), stormwater utility revenues will increase from \$8.6 million in FY 2024 to \$8.9 million in FY 2029.

**Projected Other Revenues:** Lines 9, 10, and 11 indicate that the other revenues are anticipated to decrease from \$213,900 in FY 2024 to \$196,900 in FY 2029, mainly due to an increase in the interest income.

**Projected Expenses:** The total annual expenses, which include O&M expenses on Lines 13 and 14, PILOT on Line 15, and capital outlay on Line 18, are anticipated to increase from \$7.1 million in FY 2024 to \$8.6 million in FY 2029.

**Utility Transfers:** The Stormwater Utility is anticipated to transfer a portion of available funds on hand to the Wastewater Utility and Solid Waste & Recycling Utility as described in Section 6.4 and Section 8.4. The total transfer to the Wastewater Utility is \$4,750,000, and the total to the Solid Waste & Recycling Utility is \$9,200,000. This transfer of funds is shown on Line 19 of [Table 33](#).

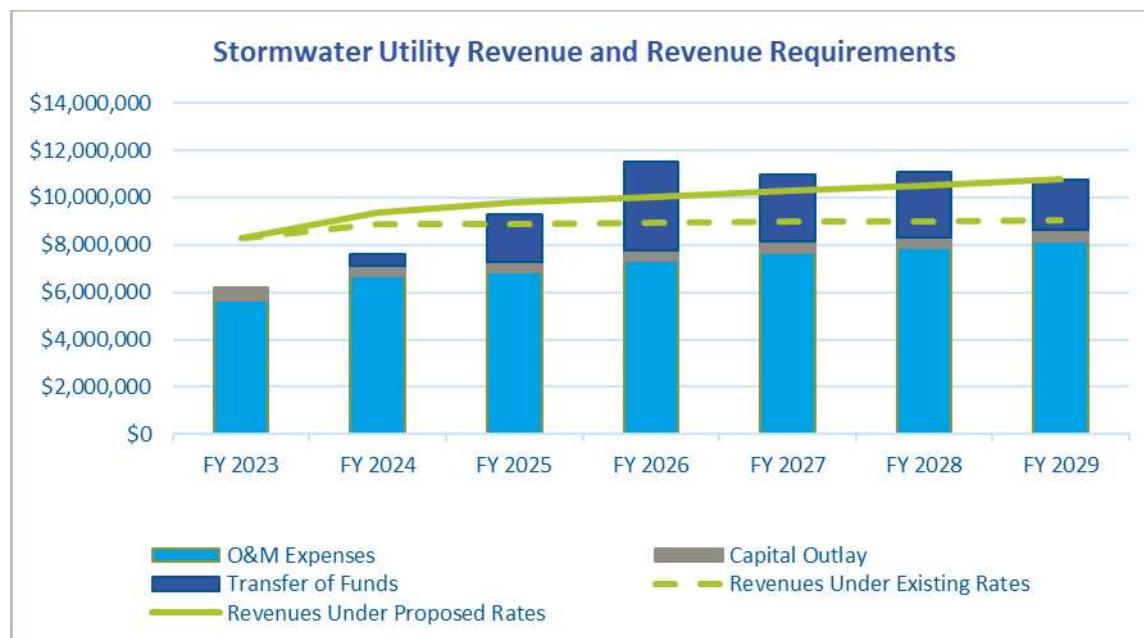
**Funding Gap:** The cash flow analysis indicates that the sum of revenues under existing rates and the other revenues is not adequate to fund the projected annual revenue requirements, causing an operating deficit.

**Proposed Revenue Adjustments:** A series of revenue adjustments are proposed and presented in [Figure 7-7](#) to address the funding gap in the stormwater utility.

FY 2024: 9.0% (Adopted)  
FY 2025: 2.0% (Adopted)  
FY 2026: 2.0%  
FY 2027: 2.0%  
FY 2028: 2.0%  
FY 2029: 2.0%

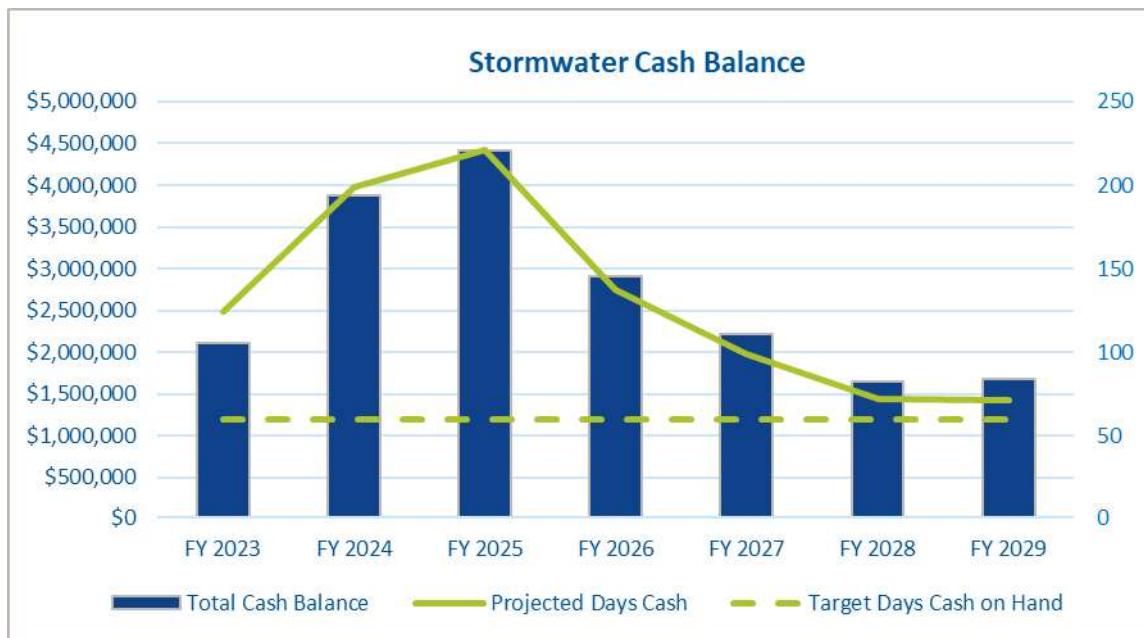
**Figure 7-7 - Proposed Stormwater Revenue Adjustments**

Lines 2 through 7 in [Table 33](#) present the additional revenues generated each year with the proposed magnitude and timing of revenue adjustments. [Figure 7-7](#) shows the stormwater utility's projected revenue and revenue requirements through FY 2029.



**Figure 7-8 - Stormwater Revenues and Revenue Requirements**

BAMA's financial policy related to maintaining reserves is set forth in Resolution No. 555, which states that BAMA will maintain an Emergency Reserve fund balance equal to 60 days of expenses. The total cash balance for the stormwater utility, stated as the number of days of O&M expenses, is shown in [Figure 7-9](#) and Line 24 of [Table 33](#).



**Figure 7-9 - Stormwater Cash Balance**

The proposed annual revenue adjustments shown in [Figure 7-7](#) will allow the stormwater utility to meet the adequate working capital balance through FY 2029, as shown on Line 24 of [Table 33](#).

## 7.5 Proposed Stormwater Rates

The proposed schedule of rates for stormwater maintains the existing rate structure and reflects across-the-board increases based on the proposed revenue adjustments presented in Section 7.4.

[Table 34](#) provides a summary of the rates that went into effect on October 1, 2023 (FY 2024) and the proposed rates for FY 2025 through FY 2029.

## 8.0 Solid Waste & Recycling Utility

The financial plan and rate design were developed to meet all the solid waste & recycling utility's funding obligations and achieve the financial adequacy and cost recovery discussed in Section 3.3.

The solid waste & recycling utility financial plan has been developed for the forecast period of FY 2024 through FY 2029 and includes the following key components:

- Revenue projections (user rate revenues and non-rate revenues),
- Annual revenue requirement projections, and
- Annual proposed revenue increases

BAMA does not provide commercial solid waste service.

Note: The study's latest actual data is for fiscal year 2023, with projections for fiscal year 2024 and beyond.

### 8.1 Solid Waste & Recycling Revenue Projections Under Existing Rates

The solid waste & recycling utility revenues are derived from the following sources:

- Residential Monthly Revenues (Service Charges)
- Other Revenues

As a first step in developing the financial plan, Solid Waste & Recycling Service Revenues under the FY 2023 existing rates are projected for the forecast period.

#### 8.1.1 Solid Waste & Recycling Revenue Under Existing Rates

As described in Section 4.4, the Solid Waste & Recycling Service Revenue consists of the standard residential monthly charge component. This component's revenues are projected based on billing units and applicable existing rate schedules. The billing units necessary to compute the Solid Waste & Recycling Charge revenues are the number of residential accounts. Other sources of income include income from Extra Refuse Pick-Up fees, Penalties, Recycling Profit Share, and other miscellaneous revenue.

##### 8.1.1.1 Projection of Customer Accounts

Historical billing units are typically reviewed and used to project billing units for the forecast period. The project team reviewed the historical number of Residential accounts for this study.

The total number of accounts is anticipated to increase from about 38,185 in FY 2024 to about 39,149 in FY 2029 at an overall annual system growth rate of 0.50%. *Table 35* in the Appendix presents the projected annual number of accounts for FY 2023 through FY 2029.

*Figure 8-1* presents the historical and projected number of residential accounts.

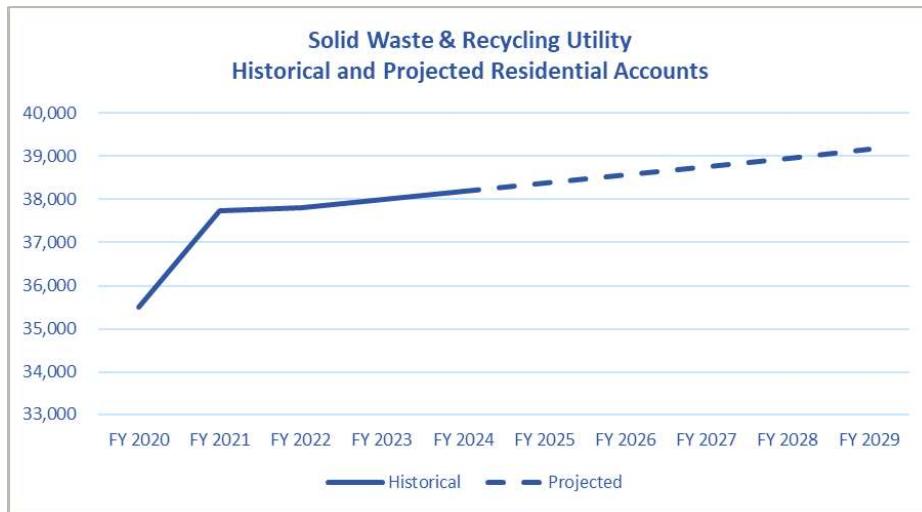


Figure 8-1 - Historical and Projected Number of Residential Accounts

### 8.1.2 Projection of Revenue Under Existing Rates

Solid waste & recycling service revenues for FY 2023 through FY 2029 are based on the projection of residential accounts and the application of the FY 2023 rate schedule shown in [Table 36](#). Solid Waste & Recycling service revenue under existing rates is projected to increase from \$7.7 million in FY 2023 to \$7.9 million in FY 2029 based on projected growth in the number of residential accounts. [Table 37](#) in the Appendix presents the historical and projected annual service revenues from FY 2021 through FY 2029.

[Figure 8-2](#) presents the historical and projected annual service requirements under existing rates for the solid waste & recycling utility.

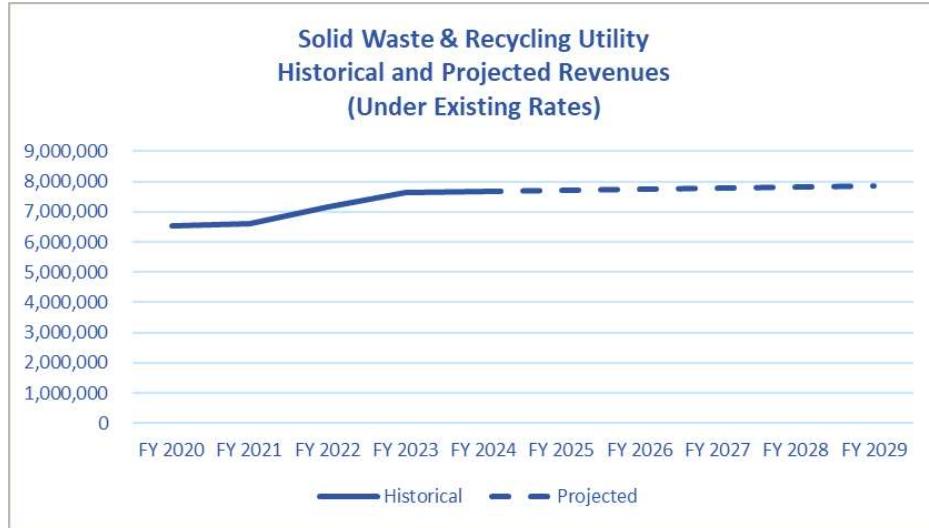


Figure 8-2 - Historical and Projected Solid Waste & Recycling Service Revenue

### 8.1.3 Other Solid Waste & Recycling Revenue

In addition to residential solid waste & recycling billings, other revenue sources to be considered include revenue from Extra Refuse Pick-Up and Recycling Profit Share. The Recycling Project Share is projected

to be about 30% of the recycling processing fee based on actual FY 2023 amounts. Historical and projected other revenue is presented in *Table 38*.

Revenue from other sources is estimated at \$509,300 for FY 2024 and \$495,900 for FY 2025 based on the FY 2024 budget and FY 2025 financial plan. Other revenue will remain stable at about \$500,000 through FY 2029.

Interest income derived from the investment of available funds is not included in *Table 38* and is considered in a subsequent section of this report.

**Other revenues include:**

- Extra Refuse Pickup
- Penalties
- Recycling Profit Share
- Miscellaneous

*Figure 8-3* presents the projected revenue for the utility.



**Figure 8-3 - Projected Solid Waste & Recycling Utility Revenue**

## 8.2 Solid Waste Capital Improvements Program

BAMA provided the annual capital project costs for FY 2024 through FY 2029. The solid waste utility capital improvement program reflects \$2.5 million in investments during the study period. This investment reflects the purchase of land and design costs for a new transfer station. The transfer station will serve as a key infrastructure projected funded through the solid waste user fees. This project will resolve current challenges by enhancing waste diversion; promoting recycling; improving materials management infrastructure; and reduce pollution in all areas of the City. The project will increase access to prevention, reuse, recycling, and green waste composting opportunities in areas that currently don't have access, while solving future water disposal needs. The transfer station will increase route efficiencies, reduce vehicle repair and fuel costs, reduce infrastructure repairs, and reduce the City's carbon footprint.

It is anticipated that the utility will utilize Revenue Notes fund the initial costs. *Figure 8-4* summarizes the funding for the FY 2024 – FY 2029 capital program.

| FY 2024 - FY 2029 |               |           |
|-------------------|---------------|-----------|
| Funding Source    | Escalated CIP |           |
| Revenue Notes     | \$            | 2,664,700 |

**Figure 8-4 - Solid Waste & Recycling Capital Funding Sources**

## 8.3 Solid Waste Revenue Requirements

Projection of reliable revenue requirements include:

1. System operation and maintenance (O&M) expenses,
2. Annual Capital Outlay,
3. Loan Payments, and
4. Payments In Lieu of Taxes (PILOT).

The projections of annual revenue requirements for the study period are discussed in this section.

### 8.3.1 Solid Waste & Recycling O&M Expenses

The elements of O&M expense for the solid waste & recycling utility include the annual expense associated with solid waste and recycling collection and disposal and administrative and general functions.

O&M expenses include the annual salaries and wages of personnel, costs for materials and supplies, and other costs such as employee benefits, insurance, and contract services.

Annual O&M expense is met principally from annual operating revenue. A summary of projected O&M expenses for FY 2023 through FY 2029 is presented in *Table 40*. Included in *Table 40* is Solid Waste & Recycling's share of the indirect costs associated with the general fund (Fund 10).

The FY 2025 Financial Plan O&M budget provided by BAMA was used as the baseline for the projection of O&M expenses through FY 2029. Based on historical O&M costs, industry experience, and discussions with BAMA, appropriate escalation factors were applied to various categories of costs to project future annual O&M expenses. Annual escalation factors used for major cost categories are shown in *Figure 8-5*.

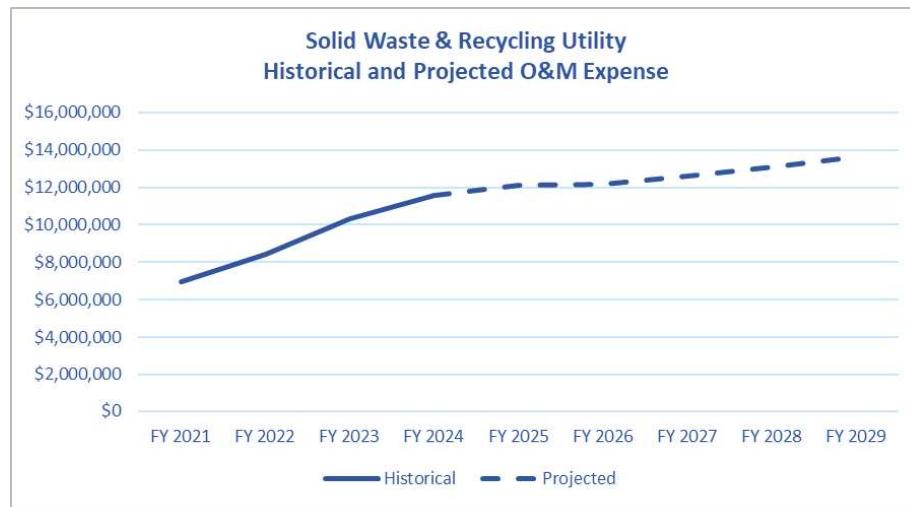
- *Salaries & Wages: 4%*
- *Employee Benefits: 5%*
- *All Other: 2%*
- *Capital Outlay: 3%*

**Figure 8-5 – Solid Waste & Recycling O&M Escalation Factors**

Included in contract services is Contract Landfill Service, at about \$1.5M per year, which reflects Residential solid waste and green waste disposal. The costs associated with contract service are estimated to increase about 4% annually based on the Consumer Price Index index for water, sewer and trash collection services. Contract services associated with recycling are budgeted at \$400,000 in FY 2024 and are anticipated to increase by about 2% per year based on projected increases in recycling volume.

The annual O&M expenses for solid waste and recycling are budgeted at \$11.5 million in FY 2024 and are projected to grow to \$13.7 million by FY 2029.

*Figure 8-6* presents the historical and projected O&M expenses for the solid waste & recycling utility.



**Figure 8-6 - Projected Annual Solid Waste & Recycling O&M Expense**

### 8.3.1.1 Projection of Solid Waste Volume

Projected solid waste, green waste, and recycling volumes were based on analyzing historical trends and discussions with the client regarding future trends. Residential waste is anticipated to increase by about 5% per year, green waste is anticipated to increase by about 1% per year, and recycling is anticipated to increase by about 2% per year. *Figure 8-7* presents both the historical and projected solid waste and recycling volume.



**Figure 8-7 - Historical and Projected Residential Solid Waste and Recycling Volume**

*Figure 8-8* presents the historical and projected green waste volume. Residential green waste that is dropped off goes to TARE (Tulsa Authority for Recovery of Energy) and all other green waste will be landfilled.



**Figure 8-8 - Historical and Projected Green Waste Volume**

*Figure 8-9* presents the historical and projected recycling volume. The City sends recycling material to Tulsa's recycling and transfer center. The center was damaged by fire in 2021 and reopened in late 2022.



Figure 8-9 - Historical and Projected Recycling Volume

### 8.3.2 Annual Capital Outlay

Routine annual capital outlay expenditures include those costs that tend to be routinely incurred yearly for normal replacements, extensions, and minor improvements. [Table 40](#) includes historical and projected annual capital outlay expenditures for FY 2023 through FY 2029 in rows 14 and 15. Solid Waste and Recycling's projected capital outlay expenses assume the purchase of 3 Automated Side Loader (ALS) trucks each year through FY 2029. These trucks have a useful life of 5 -years and will need to be replaced regularly.

### 8.3.3 Solid Waste & Recycling Debt Service Requirements

In 2021, the City was provided a \$2.6M loan to purchase recycling carts, trucks, and maintenance vehicles. An additional \$1M loan was provided in 2022 to help purchase ASL recycling trucks. The solid waste and recycling utility's scheduled principal and interest requirements on the existing loans are shown in [Table 41](#).

## 8.4 Solid Waste & Recycling Proposed Revenue Adjustments

The annual revenue adjustments needed to achieve the financial performance objectives defined in Section 2.1.3 are determined by evaluating the funding gap between the projected annual revenue requirements and the projected revenues under existing rates. [Table 42](#) in the Appendix summarizes the study period's revenue and revenue requirements (financial plan).

**Projected Revenue Under Existing Rates:** Line 1 indicates that under existing rates (FY 2023 rates), Solid Waste & Recycling revenues will increase from \$7.6 million in 2023 to \$7.9 million in FY 2029.

**Projected Other Revenues:** Lines 9 and 10 indicate that the other revenues are anticipated to increase from \$531,900 in FY 2023 to \$511,500 in FY 2029, mainly due to decreased interest income.

**Projected Expenses:** The total annual expenses, which include Direct O&M expense on Line 12, Indirect O&M expense on Line 13, PILOT on Line 14, debt service on Line 18, routine capital on Line 19, and cash financing of capital on Line 20, are anticipated to increase from \$11.4 million in FY 2023 to \$16.5 million in FY 2029. The increase is due to inflationary cost escalations.

**Utility Transfers:** The Stormwater Utility is anticipated to transfer \$9,200,000 of available funds on hand to the Solid Waste & Recycling Utility between FY 2024 and FY 2029. This transfer will allow the Solid Waste & Recycling Utility Emergency Reserve Fund balance to build up to 30 days of cash by FY 2029. This transfer of funds is shown on Line 21 of [Table 42](#).

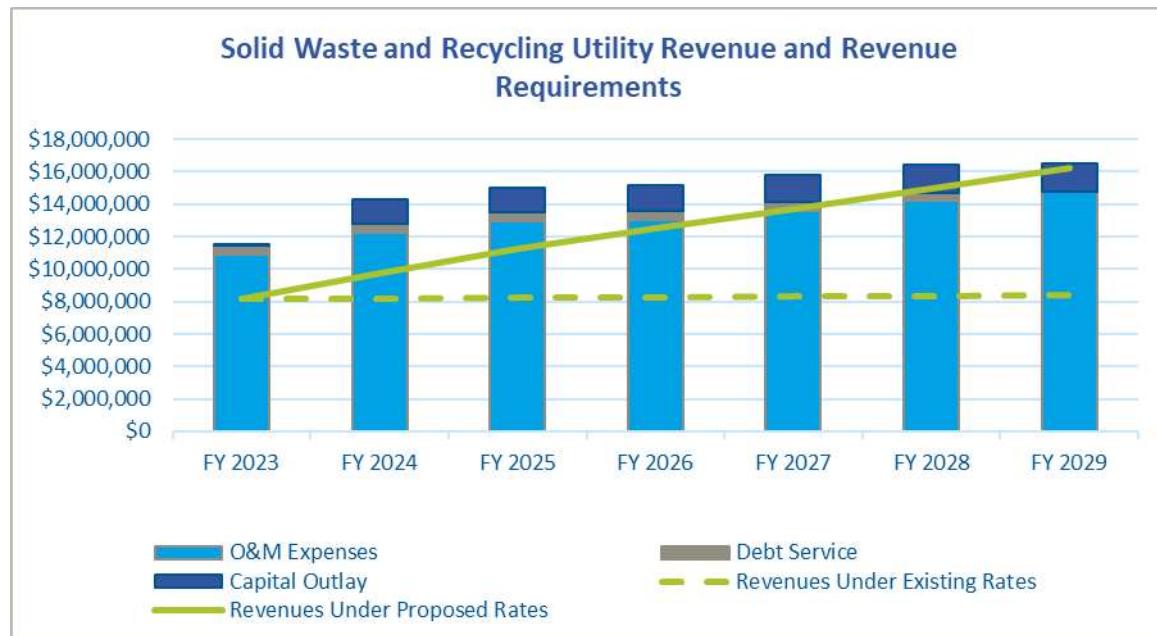
**Funding Gap:** The cash flow analysis indicates that the sum of revenues under existing rates and the other revenues is not adequate to fund the projected annual revenue requirements, causing an operating deficit.

**Proposed Service Charge Increases:** A series of increases in the monthly service charge are proposed and presented in [Figure 8-10](#) to address the funding gap in the solid waste utility.

Lines 2 through 7 in the table present the additional revenues generated each year with the proposed magnitude and timing of revenue adjustments. [Figure 8-11](#) shows the Solid Waste and Recycling utility's projected revenue and revenue requirements through 2029.

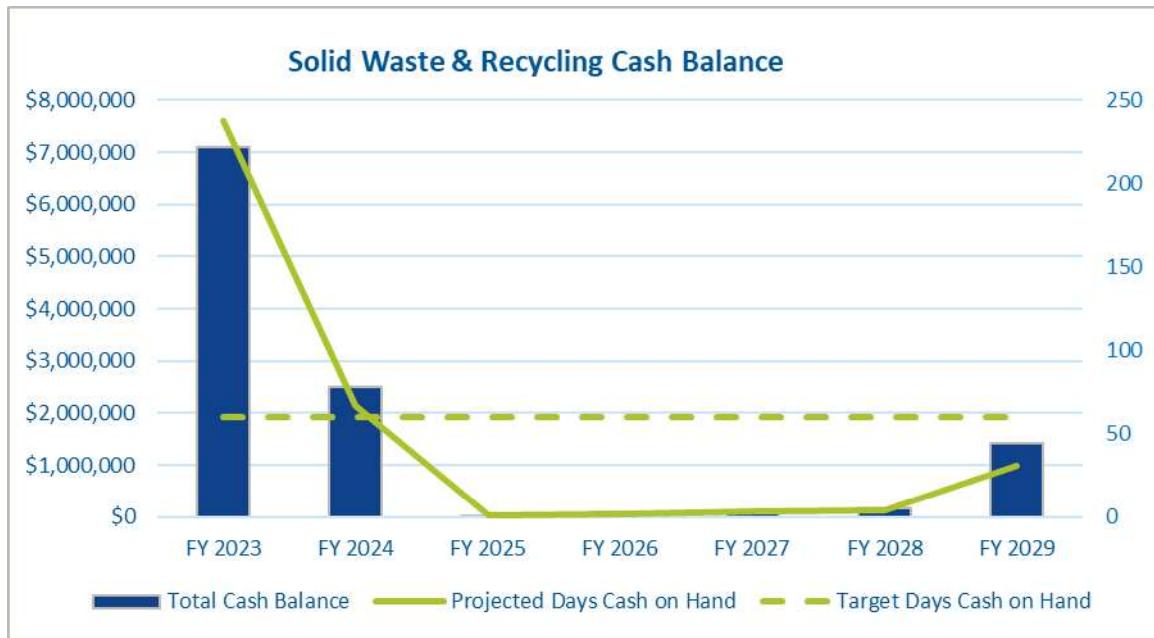
FY 2024: \$5.00 (Adopted)  
FY 2025: \$2.50 (Adopted)  
FY 2026: \$2.50  
FY 2027: \$2.50  
FY 2028: \$2.50  
FY 2029: \$2.50

**Figure 8-10 - Proposed Service Charge Increases**



**Figure 8-11 - Solid Waste Revenues and Revenue Requirements**

BAMA's financial policy related to maintaining reserves is set forth in Resolution No. 555, which states that BAMA will maintain an Emergency Reserve fund balance equal to 60 days of expenses. The total cash balances for the solid waste and recycling utility, stated as the number of days of O&M expense is shown in [Figure 8-12](#) and Line 26 of [Table 42](#).



**Figure 8-12 - Solid Waste Cash Balance**

The proposed annual revenue adjustments shown in [Figure 8-10](#) and the transfer of funds from Stormwater Utility will allow the solid waste and recycling utility to reach 30 days of cash on hand by FY 2029.

## 8.5 Proposed Solid Waste & Recycling Rates

The proposed schedule of rates for solid waste and recycling maintain the existing rate structure and reflects annual increases based on the proposed annual increases presented in Section 8.4.

[Table 43](#) summarizes the rates that went into effect on October 1, 2023 (FY 2024) and the proposed rates for FY 2025 through FY 2029.

## 9.0 Combined Metrics

BAMA's financial policy related to maintaining reserves is set forth in Resolution No. 555, which states that BAMA will maintain an Emergency Reserve fund balance equal to 60 days of expenses. The proposed revenue adjustments for the 4 BAMA utilities will achieve a minimum of 68 days of cash on hand in FY 2024 and a maximum of 92 days by FY 2029.

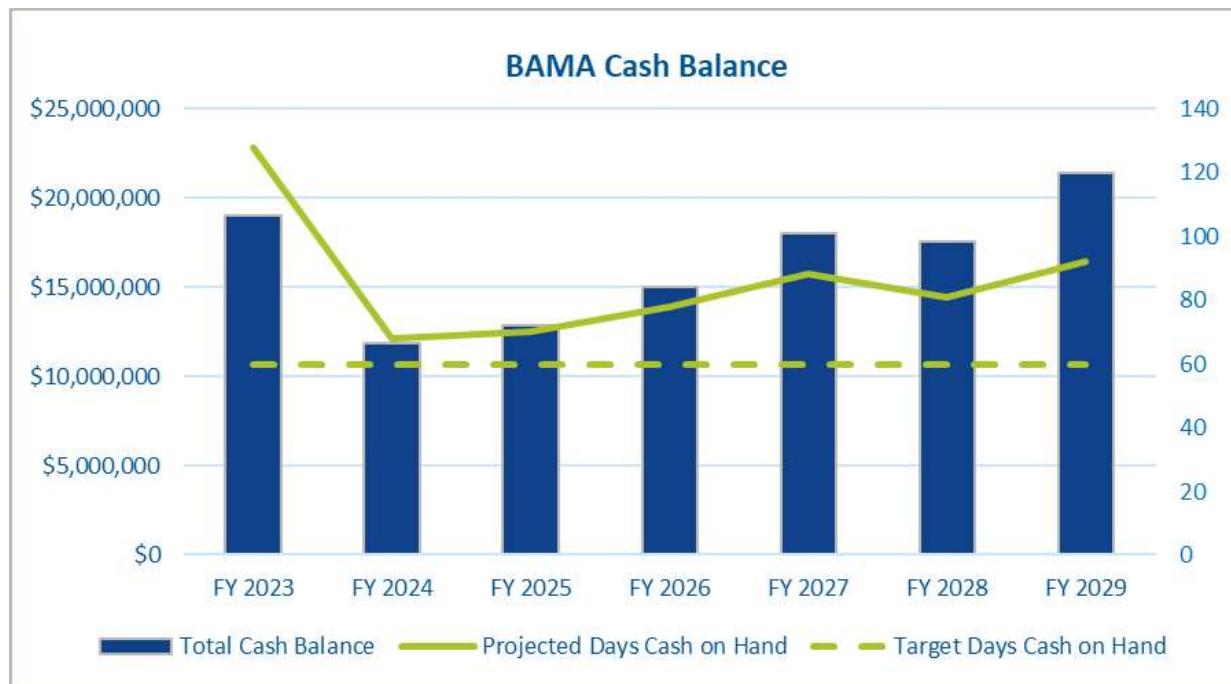


Figure 9-1 - BAMA Cash Balance

## 10.0 Appendix A: Detailed Tables

### 10.1 Water Tables

Table 1 – Historical and Projected Number of Water Accounts

| Line No.     | Description               | Historical |         |         | Est. Actual | Budget | Fin. Plan | Projected |         |         |         |
|--------------|---------------------------|------------|---------|---------|-------------|--------|-----------|-----------|---------|---------|---------|
|              |                           | FY 2020    | FY 2021 | FY 2022 |             |        |           | FY 2024   | FY 2025 | FY 2026 | FY 2027 |
| Inside City  |                           |            |         |         |             |        |           |           |         |         |         |
| 1            | Single-Family Residential | 34,688     | 34,470  | 35,719  | 40,562      | 40,968 | 41,377    | 41,791    | 42,209  | 42,631  | 43,057  |
| 2            | Multi-Family Residential  | 339        | 323     | 343     | 395         | 397    | 399       | 401       | 403     | 405     | 407     |
| 3            | Commercial                | 1,627      | 1,617   | 1,660   | 1,818       | 1,827  | 1,836     | 1,845     | 1,855   | 1,864   | 1,873   |
| 4            | Parks                     | 6          | 6       | 6       | 6           | 6      | 6         | 6         | 6       | 6       | 6       |
| 5            | Cemetery                  | 1          | 2       | 2       | 3           | 3      | 3         | 3         | 3       | 3       | 3       |
| 6            | Golf Courses              | 13         | 10      | 10      | 8           | 8      | 8         | 8         | 8       | 8       | 8       |
| 7            | Greens at Broken Arrow    | 35         | 35      | 35      | 34          | 34     | 34        | 34        | 34      | 34      | 34      |
| 8            | Government                | 0          | 0       | 0       | 0           | 0      | 0         | 0         | 0       | 0       | 0       |
| 9            | Total Inside City         | 36,709     | 36,463  | 37,775  | 42,826      | 43,243 | 43,663    | 44,088    | 44,518  | 44,951  | 45,389  |
| Outside City |                           |            |         |         |             |        |           |           |         |         |         |
| 10           | Residential               | 1,302      | 1,254   | 1,250   | 1,375       | 1,382  | 1,389     | 1,396     | 1,403   | 1,410   | 1,417   |
| 11           | Commercial                | 4          | 4       | 4       | 4           | 4      | 4         | 4         | 4       | 4       | 4       |
| 12           | Total Outside City        | 1,306      | 1,258   | 1,254   | 1,379       | 1,386  | 1,393     | 1,400     | 1,407   | 1,414   | 1,421   |
| 13           | Total                     | 38,015     | 37,721  | 39,029  | 44,205      | 44,629 | 45,056    | 45,488    | 45,924  | 46,365  | 46,809  |
|              | % Change                  |            | -0.77%  | 3.47%   | 13.26%      | 0.96%  | 0.96%     | 0.96%     | 0.96%   | 0.96%   | 0.96%   |

(a) Reflects impact of the utility billing system upgrade and conversion.

Table 2 – Historical and Projected Water Usage

| Line No.     | Description               | Historical |           |           | Est. Actual | Budget    | Fin. Plan | Projected |           |           |           |  |  |  |  |
|--------------|---------------------------|------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|--|--|--|--|
|              |                           | FY 2020    | FY 2021   | FY 2022   |             |           |           | FY 2024   | FY 2025   | FY 2026   | FY 2027   |  |  |  |  |
| kgal         |                           |            |           |           |             |           |           |           |           |           |           |  |  |  |  |
| Inside City  |                           |            |           |           |             |           |           |           |           |           |           |  |  |  |  |
| 1            | Single-Family Residential | 2,552,200  | 2,711,500 | 2,850,100 | 3,121,500   | 3,152,700 | 3,184,200 | 3,216,100 | 3,248,200 | 3,280,700 | 3,313,500 |  |  |  |  |
| 2            | Multi-Family Residential  | 144,100    | 161,400   | 163,600   | 266,000     | 267,300   | 268,700   | 270,000   | 271,400   | 272,700   | 274,100   |  |  |  |  |
| 3            | Commercial                | 466,600    | 521,900   | 669,000   | 944,500     | 949,300   | 954,000   | 958,800   | 963,600   | 968,400   | 973,200   |  |  |  |  |
| 4            | Parks                     | 1,200      | 2,800     | 1,300     | 4,700       | 4,700     | 4,700     | 4,700     | 4,700     | 4,700     | 4,700     |  |  |  |  |
| 5            | Cemetery                  | 500        | 3,100     | 3,400     | 6,600       | 6,600     | 6,600     | 6,600     | 6,600     | 6,600     | 6,600     |  |  |  |  |
| 6            | Golf Courses              | 1,600      | 1,400     | 2,800     | 3,100       | 3,100     | 3,100     | 3,100     | 3,100     | 3,100     | 3,100     |  |  |  |  |
| 7            | Greens at Broken Arrow    | 24,100     | 29,000    | 29,100    | 84,300      | 84,300    | 84,300    | 84,300    | 84,300    | 84,300    | 84,300    |  |  |  |  |
| 8            | Government                | 0          | 400       | 2,200     | 5,300       | 0         | 0         | 0         | 0         | 0         | 0         |  |  |  |  |
| 9            | Total Inside City         | 3,190,300  | 3,431,500 | 3,721,500 | 4,436,000   | 4,468,000 | 4,505,600 | 4,543,600 | 4,581,900 | 4,620,500 | 4,659,500 |  |  |  |  |
| Outside City |                           |            |           |           |             |           |           |           |           |           |           |  |  |  |  |
| 10           | Residential               | 93,500     | 102,900   | 102,500   | 118,900     | 119,400   | 120,000   | 120,600   | 121,200   | 121,900   | 122,500   |  |  |  |  |
| 11           | Commercial                | 17,700     | (5,100)   | 12,400    | 11,500      | 11,500    | 11,500    | 11,500    | 11,500    | 11,500    | 11,500    |  |  |  |  |
| 12           | Total Outside City        | 111,200    | 97,800    | 114,900   | 130,400     | 130,900   | 131,500   | 132,100   | 132,700   | 133,400   | 134,000   |  |  |  |  |
| 13           | Total                     | 3,301,500  | 3,529,300 | 3,836,400 | 4,566,400   | 4,598,900 | 4,637,100 | 4,675,700 | 4,714,600 | 4,753,900 | 4,793,500 |  |  |  |  |

kgal - 1,000 gallons

(a) Reflects impact of the utility billing system upgrade and conversion.

Table 3 – Existing Water Rates effective October 1, 2022

| Meter Size | Inside City | Outside City |
|------------|-------------|--------------|
|------------|-------------|--------------|

Service Charges - \$/Month

|              |        |        |
|--------------|--------|--------|
| 3/4"         | 10.34  | 11.53  |
| 1"           | 11.42  | 12.77  |
| 1.5"         | 15.37  | 17.10  |
| 2"           | 21.94  | 24.29  |
| 3"           | 50.17  | 55.77  |
| 4"           | 82.40  | 92.31  |
| 6"           | 96.64  | 101.58 |
| 8"           | 136.28 | 143.71 |
| 10" and Over | 183.35 | 193.26 |

Volume Charge - \$/kgal

|                               |      |      |
|-------------------------------|------|------|
| Retail Customers              | 5.74 | 6.58 |
| Parks/Cemeteries/Golf Courses | 7.90 |      |
| Greens at Broken Arrow        | 5.74 |      |

kgal - 1,000 gallons

*Note: This report was issued after the FY 2024 water rates were implemented on October 1, 2023.*

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 4 - Historical and Projected Billings Under Existing Water Rates**

| Line No.     | Description               | Historical |            |            | Est. Actual | Budget     | Fin. Plan  | Projected  |            |            |            |
|--------------|---------------------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|
|              |                           | FY 2020    | FY 2021    | FY 2022    | FY 2023 (a) | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |
| \$           |                           |            |            |            |             |            |            |            |            |            |            |
| 1            | Single-Family Residential | 15,780,513 | 16,657,544 | 18,250,200 | 20,922,200  | 21,388,700 | 21,602,400 | 21,818,800 | 22,036,600 | 22,257,100 | 22,479,600 |
| 2            | Multi-Family Residential  | 674,712    | 792,247    | 885,600    | 1,465,200   | 1,490,600  | 1,498,400  | 1,505,600  | 1,513,400  | 1,520,700  | 1,528,500  |
| 3            | Commercial                | 2,499,593  | 2,592,256  | 3,622,100  | 5,251,400   | 5,303,800  | 5,330,000  | 5,356,800  | 5,383,600  | 5,410,400  | 5,437,300  |
| 4            | Parks                     | 8,546      | 9,172      | 9,400      | 34,400      | 34,900     | 34,900     | 34,900     | 34,900     | 34,900     | 34,900     |
| 5            | Cemetery                  | 653        | 3,863      | 23,400     | 47,700      | 48,300     | 48,300     | 48,300     | 48,300     | 48,300     | 48,300     |
| 6            | Golf Courses              | 14,845     | 14,757     | 22,000     | 24,800      | 25,000     | 25,000     | 25,000     | 25,000     | 25,000     | 25,000     |
| 7            | Greens at Broken Arrow    | 92,858     | 127,300    | 153,900    | 447,900     | 453,500    | 453,500    | 453,500    | 453,500    | 453,500    | 453,500    |
| 8            | Government                | 0          | 121        | 15,100     | 38,700      | 0          | 0          | 0          | 0          | 0          | 0          |
| 9            | Total Inside City         | 19,071,720 | 20,197,139 | 22,966,600 | 28,193,600  | 28,744,800 | 28,992,500 | 29,242,900 | 29,495,300 | 29,749,900 | 30,007,100 |
| Outside City |                           |            |            |            |             |            |            |            |            |            |            |
| 10           | Residential               | 691,878    | 704,954    | 743,200    | 886,300     | 901,600    | 906,100    | 910,700    | 915,200    | 920,300    | 924,900    |
| 11           | Commercial                | 18,988     | 106,414    | 73,600     | 70,800      | 72,000     | 72,000     | 72,000     | 72,000     | 72,000     | 72,000     |
| 12           | Total Outside City        | 710,866    | 811,368    | 816,800    | 957,100     | 973,600    | 978,100    | 982,700    | 987,200    | 992,300    | 996,900    |
| 13           | Total                     | 19,782,586 | 21,008,507 | 23,783,400 | 29,150,700  | 29,718,400 | 29,970,600 | 30,225,600 | 30,482,500 | 30,742,200 | 31,004,000 |

(a) Reflects actual revenue.

**Table 5 - Historical and Projected Miscellaneous Water Revenue**

| Line No. | Description                 | Historical |         |           | Est. Actual | Budget    | Fin. Plan | Projected |           |           |           |
|----------|-----------------------------|------------|---------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
|          |                             | FY 2020    | FY 2021 | FY 2022   | FY 2023     | FY 2024   | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |
| \$       |                             |            |         |           |             |           |           |           |           |           |           |
| 1        | Water Taps                  | 534,899    | 639,244 | 652,228   | 660,000     | 660,000   | 660,000   | 666,300   | 672,700   | 679,200   | 685,700   |
| 2        | Turn-Ons                    | 209,506    | 199,925 | 228,414   | 240,000     | 240,000   | 240,000   | 240,000   | 240,000   | 240,000   | 240,000   |
| 3        | Transfer Fees               | 15,735     | 14,100  | 9,850     | 10,000      | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    | 10,000    |
| 4        | Return Check Fees           | 10,179     | 6,719   | 6,323     | 12,000      | 11,800    | 11,500    | 11,500    | 11,500    | 11,500    | 11,500    |
| 5        | Penalties                   | 327,113    | 0       | 402,434   | 528,000     | 517,000   | 506,000   | 506,000   | 506,000   | 506,000   | 506,000   |
| 6        | Interest (a)                | 15,369     | 0       | 246       | 6,200       | 6,100     | 6,000     | 0         | 0         | 0         | 0         |
| 7        | Sale of Assets              | 61,297     | 0       | 0         | 0           | 0         | 0         | 0         | 0         | 0         | 0         |
| 8        | Gain/Loss Joint Venture     | (134,215)  | 0       | 0         | 0           | 0         | 0         | 0         | 0         | 0         | 0         |
| 9        | Overhead Fee                | 0          | 0       | 0         | 86,400      | 84,600    | 82,800    | 82,800    | 82,800    | 82,800    | 82,800    |
| 10       | Miscellaneous               | 105,034    | 75,235  | 130,190   | 60,000      | 58,750    | 57,500    | 57,500    | 57,500    | 57,500    | 57,500    |
| 11       | Sale of Material            | 10,902     | 10,428  | 12,385    | 48,000      | 47,000    | 46,000    | 0         | 0         | 0         | 0         |
| 12       | Property Damage             | 754        | 211     | 421       | 0           | 0         | 0         | 0         | 0         | 0         | 0         |
| 13       | Total Miscellaneous Revenue | 1,156,572  | 945,861 | 1,442,490 | 1,650,600   | 1,635,250 | 1,619,800 | 1,574,100 | 1,580,500 | 1,587,000 | 1,593,500 |

(a) Projected interest income included in Tables 8 and 10.

**Table 6 - Projected Water Capital Improvement Program**

| Line No.                                                   | Description                             | Budget     |           |           |            |            |           |            |  |
|------------------------------------------------------------|-----------------------------------------|------------|-----------|-----------|------------|------------|-----------|------------|--|
|                                                            |                                         | FY 2024    | FY 2025   | FY 2026   | FY 2027    | FY 2028    | FY 2029   | Total      |  |
| \$                                                         |                                         |            |           |           |            |            |           | \$         |  |
| <b>Water CIP Summary by Function Category - Uninflated</b> |                                         |            |           |           |            |            |           |            |  |
| Source of Supply                                           |                                         |            |           |           |            |            |           |            |  |
| 1                                                          | Land and Land Rights                    | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 2                                                          | Pumping Equipment                       | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 3                                                          | Raw Water Supply                        | 0          | 870,000   | 1,000,000 | 2,000,000  | 6,150,000  | 0         | 10,020,000 |  |
| 4                                                          | Raw Water Storage                       | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| Treatment                                                  |                                         |            |           |           |            |            |           | 0          |  |
| 5                                                          | Land and Land Rights                    | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 6                                                          | Structures and Improvements             | 0          | 54,000    | 499,000   | 2,208,000  | 0          | 0         | 2,761,000  |  |
| 7                                                          | Pumping Equipment                       | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 8                                                          | Water Treatment Equipment               | 0          | 0         | 0         | 0          | 2,225,000  | 0         | 2,225,000  |  |
| 9                                                          | Other Plant and Miscellaneous Equipment | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| Transmission & Distribution                                |                                         |            |           |           |            |            |           | 0          |  |
| 10                                                         | Land and Land Rights                    | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 11                                                         | Distribution Pumping                    | 0          | 0         | 0         | 0          | 2,250,000  | 2,100,000 | 4,350,000  |  |
| 12                                                         | Treated Water Storage                   | 0          | 0         | 0         | 1,010,000  | 3,586,000  | 1,060,000 | 5,656,000  |  |
| 13                                                         | Distribution Mains                      | 9,697,500  | 1,774,500 | 715,000   | 4,104,000  | 2,860,000  | 2,720,000 | 21,871,000 |  |
| 14                                                         | Transmission Mains                      | 50,000     | 871,200   | 401,500   | 457,100    | 0          | 0         | 1,779,800  |  |
| 15                                                         | Meters and Meter Installations          | 341,000    | 0         | 0         | 0          | 0          | 0         | 341,000    |  |
| 16                                                         | Hydrants                                | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 17                                                         | General Plant                           | 0          | 0         | 0         | 0          | 0          | 0         | 0          |  |
| 18                                                         | Total - Uninflated                      | 10,088,500 | 3,569,700 | 2,615,500 | 9,779,100  | 17,071,000 | 5,880,000 | 49,003,800 |  |
| <b>Water CIP Summary by Funding Source - Inflated</b>      |                                         |            |           |           |            |            |           |            |  |
| 19                                                         | BAMA                                    | 648,400    | 355,300   | 285,500   | 0          | 2,175,000  | 3,175,800 | 6,640,000  |  |
| 20                                                         | Future OWRB                             | 0          | 3,505,700 | 2,490,100 | 10,585,200 | 16,672,700 | 3,446,100 | 36,699,800 |  |
| 21                                                         | 2024 OWRB                               | 9,944,600  | 0         | 0         | 0          | 0          | 0         | 9,944,600  |  |
| 22                                                         | Total - Inflated                        | 10,593,000 | 3,861,000 | 2,775,600 | 10,585,200 | 18,847,700 | 6,621,900 | 53,284,400 |  |

Table 7 - Projected Water O&M Expense

| Line No. | Description                                 | Est. Actual | Budget     | Fin. Plan  | Projected  |            |            |            |
|----------|---------------------------------------------|-------------|------------|------------|------------|------------|------------|------------|
|          |                                             | FY 2023     | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |
|          | Water Direct (a)                            | \$          | \$         | \$         | \$         | \$         | \$         | \$         |
| 1        | Water Distribution Division (5400)          | 2,941,300   | 3,193,200  | 3,275,700  | 3,402,500  | 3,481,800  | 3,663,300  | 3,793,700  |
| 2        | Water Repair & Construction Division (5403) | 1,243,900   | 1,370,500  | 1,379,700  | 1,445,700  | 1,521,300  | 1,581,300  | 1,643,900  |
| 3        | Water Resources (5404)                      | 510,400     | 561,300    | 563,900    | 581,100    | 617,700    | 636,900    | 656,900    |
| 4        | Waterplant Division (5405)                  | 4,987,400   | 5,418,100  | 5,458,100  | 5,633,000  | 5,820,700  | 6,036,000  | 6,219,200  |
| 5        | Administration (5401)                       | 478,300     | 508,800    | 522,200    | 543,500    | 570,900    | 594,300    | 618,700    |
| 6        | Meter Readers (5406)                        | 1,267,300   | 1,641,900  | 1,660,700  | 1,711,800  | 1,783,400  | 1,838,900  | 1,896,500  |
| 7        | Additional Personnel (b)                    |             | 0          | 34,100     | 89,900     | 94,200     | 0          | 0          |
| 8        | Subtotal                                    | 11,428,600  | 12,693,800 | 12,894,400 | 13,407,500 | 13,890,000 | 14,350,700 | 14,828,900 |
|          | Indirect Costs                              |             |            |            |            |            |            |            |
|          | Fund 20                                     |             |            |            |            |            |            |            |
| 9        | City Manager (1302)                         | 154,300     | 155,500    | 160,600    | 167,300    | 174,400    | 181,700    | 189,300    |
| 10       | Finance Department - Logistics (1502)       | 204,000     | 222,300    | 228,400    | 237,500    | 247,100    | 257,000    | 267,400    |
| 11       | Revenue (1503)                              | 634,500     | 698,200    | 721,800    | 743,100    | 765,100    | 787,800    | 811,400    |
| 12       | General Government (1700)                   | 441,300     | 526,700    | 531,600    | 542,400    | 553,400    | 564,600    | 576,100    |
| 13       | Operations (5100)                           | 135,700     | 155,300    | 165,600    | 171,300    | 177,300    | 183,500    | 189,900    |
| 14       | Building Maintenance (5115)                 | 345,900     | 409,100    | 416,600    | 433,800    | 451,800    | 470,500    | 490,100    |
| 15       | Fleet Maintenance (5120)                    | 671,200     | 848,800    | 870,500    | 904,500    | 940,000    | 976,900    | 1,015,400  |
| 16       | Construction (5200)                         | 452,300     | 468,800    | 483,700    | 503,600    | 524,400    | 546,100    | 568,600    |
| 17       | Engineering (5205)                          | 783,600     | 987,200    | 936,300    | 1,052,500  | 1,133,900  | 1,287,900  | 1,338,800  |
| 18       | Engineering Planning (5215)                 | 293,000     | 315,500    | 320,900    | 332,200    | 344,000    | 356,200    | 369,000    |
| 19       | Additional Personnel (b)                    |             | 0          | 76,800     | 38,800     | 105,100    | 0          | 0          |
| 20       | Subtotal                                    | 4,115,800   | 4,787,400  | 4,912,800  | 5,127,000  | 5,416,500  | 5,612,200  | 5,816,000  |
| 21       | Total Direct and Indirect Costs             | 15,544,400  | 17,481,200 | 17,807,200 | 18,534,500 | 19,306,500 | 19,962,900 | 20,644,900 |
|          | Capital Outlay                              |             |            |            |            |            |            |            |
| 22       | Water Direct                                | 1,684,600   | 1,777,000  | 1,777,000  | 1,830,300  | 1,885,200  | 1,941,800  | 2,000,000  |
| 23       | Fund 20                                     | 313,400     | 266,400    | 266,400    | 274,300    | 282,600    | 291,100    | 299,800    |
| 24       | Subtotal                                    | 1,998,000   | 2,043,400  | 2,043,400  | 2,104,600  | 2,167,800  | 2,232,900  | 2,299,800  |
| 25       | Total Operation & Maintenance Expense       | 17,542,400  | 19,524,600 | 19,850,600 | 20,639,100 | 21,474,300 | 22,195,800 | 22,944,700 |

(a) Excludes Payment in Lieu of Taxes.

(b) Reflects additional personnel not included in FY 2025 Financial Plan.

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 8 - Existing and Proposed Water Debt Service**

| Line No.                   | Description                          | Original Loan Amount | Annual Debt Service Requirements |           |           |           |           |            |
|----------------------------|--------------------------------------|----------------------|----------------------------------|-----------|-----------|-----------|-----------|------------|
|                            |                                      |                      | FY 2024                          | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029    |
| \$ \$ \$ \$ \$ \$ \$ \$ \$ |                                      |                      |                                  |           |           |           |           |            |
|                            | Existing Revenue Bonds               |                      |                                  |           |           |           |           |            |
| 1                          | FAP Series 2015                      | 411,500              | 410,300                          | 411,200   | 410,000   | 411,100   | 408,800   |            |
| 2                          | FAP Series 2017B                     | 299,300              | 298,400                          | 297,900   | 297,400   | 295,500   | 295,400   |            |
| 3                          | FAP Series 2018A                     | 284,200              | 310,000                          | 376,600   | 375,500   | 375,400   | 376,300   |            |
| 4                          | FAP 2020A                            | 1,029,500            | 1,041,200                        | 1,042,200 | 1,072,100 | 1,090,800 | 1,098,300 |            |
| 5                          | FAP Series 2020B                     | 460,500              | 464,200                          | 462,600   | 460,800   | 463,600   | 461,200   |            |
| 6                          | FAP Series 2021B                     | 120,700              | 120,700                          | 199,400   | 202,400   | 200,300   | 197,600   |            |
| 7                          | FAP Series 2023A                     | 2,108,500            | 2,108,900                        | 2,108,600 | 2,108,500 | 2,108,700 | 2,109,200 |            |
| 8                          | Total Existing Revenue Bonds         | 4,714,200            | 4,753,700                        | 4,898,500 | 4,926,700 | 4,945,400 | 4,946,800 |            |
|                            | Existing State Revolving Loans       |                      |                                  |           |           |           |           |            |
| 9                          | DWSRF Series 2004                    | 711,700              | 79,100                           | 0         | 0         | 0         | 0         |            |
| 10                         | DWSRF Series 2012                    | 2,174,100            | 2,174,100                        | 2,174,100 | 2,174,100 | 2,174,100 | 2,174,100 |            |
| 11                         | CWSRF Series 2018                    | 441,400              | 441,400                          | 0         | 0         | 0         | 0         |            |
| 12                         | DWSRF Series 2020C                   | 38,900               | 85,600                           | 85,700    | 86,200    | 86,300    | 91,800    |            |
| 13                         | Total Existing State Revolving Loans | 3,366,100            | 2,780,200                        | 2,259,800 | 2,260,300 | 2,260,400 | 2,265,900 |            |
|                            | Proposed State Revolving Loans       |                      |                                  |           |           |           |           |            |
| 14                         | FY 2024                              | 9,945,000            | 290,100                          | 699,700   | 699,700   | 699,700   | 699,700   |            |
| 15                         | FY 2025                              | 3,506,000            |                                  | 102,300   | 246,700   | 246,700   | 246,700   |            |
| 16                         | FY 2026                              | 2,490,000            |                                  |           | 72,600    | 175,200   | 175,200   |            |
| 17                         | FY 2027                              | 10,585,000           |                                  |           |           | 308,700   | 744,800   |            |
| 18                         | FY 2028                              | 16,673,000           |                                  |           |           |           | 486,300   | 1,173,100  |
| 19                         | FY 2029                              | 3,446,000            |                                  |           |           |           |           | 100,500    |
| 19                         | Total Proposed State Revolving Loans | 46,645,000           | 290,100                          | 802,000   | 1,019,000 | 1,430,300 | 2,352,700 | 3,140,000  |
| 20                         | Total Debt Service                   |                      | 8,370,400                        | 8,335,900 | 8,177,300 | 8,617,300 | 9,558,500 | 10,352,700 |

**Table 9 – Water Capital Improvement Program Financing**

| Line No.             | Description                | Year Ending June 30, |           |           |            |            |           |            |
|----------------------|----------------------------|----------------------|-----------|-----------|------------|------------|-----------|------------|
|                      |                            | \$                   | \$        | \$        | \$         | \$         | \$        | \$         |
| Sources of Funds     |                            |                      |           |           |            |            |           |            |
| 1                    | Beginning of Year Balance  | 3,494,400            | 3,412,200 | 3,394,100 | 3,386,200  | 3,297,000  | 3,146,400 | 3,494,400  |
| 2                    | BAMA                       | 648,400              | 355,300   | 285,500   | 0          | 2,175,000  | 3,175,800 | 6,640,000  |
| 3                    | Future OWRB                | 0                    | 3,505,700 | 2,490,100 | 10,585,200 | 16,672,700 | 3,446,100 | 36,699,800 |
| 4                    | 2024 OWRB                  | 9,944,600            | 0         | 0         | 0          | 0          | 0         | 9,944,600  |
| 5                    | Interest Income            | 17,300               | 17,000    | 17,000    | 16,700     | 16,100     | 15,700    | 99,800     |
| 6                    | Total Sources of Funds     | 14,104,700           | 7,290,200 | 6,186,700 | 13,988,100 | 22,160,800 | 9,784,000 | 56,878,600 |
| Application of Funds |                            |                      |           |           |            |            |           |            |
| 7                    | Major Capital Improvements | 10,593,000           | 3,861,000 | 2,775,600 | 10,585,200 | 18,847,700 | 6,621,900 | 53,284,400 |
| 8                    | Issuance Expense           | 99,500               | 35,100    | 24,900    | 105,900    | 166,700    | 34,500    | 466,600    |
| 9                    | Total Application of Funds | 10,692,500           | 3,896,100 | 2,800,500 | 10,691,100 | 19,014,400 | 6,656,400 | 53,751,000 |
| 10                   | End of Year Balance        | 3,412,200            | 3,394,100 | 3,386,200 | 3,297,000  | 3,146,400  | 3,127,600 | 3,127,600  |

**Table 10 - Comparison of Projected Water Revenue under Existing Rates with Projected Revenue Requirements**

| Line No. | Description                             | Year Ending June 30, |            |            |            |            |             |
|----------|-----------------------------------------|----------------------|------------|------------|------------|------------|-------------|
|          |                                         | FY 2024              | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029     |
|          |                                         | \$                   | \$         | \$         | \$         | \$         | \$          |
| 1        | Revenue from Rates (a)                  | 29,718,400           | 29,970,600 | 30,225,600 | 30,482,500 | 30,742,200 | 31,004,000  |
|          | Increased Revenue (b)                   |                      |            |            |            |            |             |
| 2        | 7.00% Effective October 1, 2023         | 1,386,900            | 2,097,900  | 2,115,800  | 2,133,800  | 2,152,000  | 2,170,300   |
| 3        | 2.00% Effective October 1, 2024         |                      | 427,600    | 646,800    | 652,300    | 657,900    | 663,500     |
| 4        | 2.00% Effective October 1, 2025         |                      |            | 439,800    | 665,400    | 671,000    | 676,800     |
| 5        | 2.00% Effective October 1, 2026         |                      |            |            | 452,500    | 684,500    | 690,300     |
| 6        | 2.00% Effective October 1, 2027         |                      |            |            |            | 465,400    | 704,100     |
| 7        | 2.00% Effective October 1, 2028         |                      |            |            |            |            | 478,800     |
| 8        | Total Revenue from Rates                | 31,105,300           | 32,496,100 | 33,428,000 | 34,386,500 | 35,373,000 | 36,387,800  |
| 9        | Other Revenue                           | 1,550,600            | 1,537,000  | 1,491,300  | 1,497,700  | 1,504,200  | 1,510,700   |
| 10       | Overhead Fee                            | 84,600               | 82,800     | 82,800     | 82,800     | 82,800     | 82,800      |
| 11       | Sales Tax Transferred from General Fund | 10,413,600           | 9,342,400  | 8,385,100  | 8,013,200  | 7,915,800  | 7,470,000   |
| 12       | Interest Income (c)                     | 13,900               | 21,300     | 40,200     | 58,100     | 66,500     | 64,600      |
| 13       | Total Revenue                           | 43,168,000           | 43,479,600 | 43,427,400 | 44,038,300 | 44,942,300 | 45,515,900  |
|          | Operation & Maintenance Expense         |                      |            |            |            |            |             |
| 14       | Direct                                  | 12,693,800           | 12,894,400 | 13,407,500 | 13,890,000 | 14,350,700 | 14,828,900  |
| 15       | Indirect                                | 4,787,400            | 4,912,800  | 5,127,000  | 5,416,500  | 5,612,200  | 5,816,000   |
| 16       | Payment in Lieu of Taxes                | 2,332,900            | 2,437,200  | 2,507,100  | 2,579,000  | 2,653,000  | 2,729,100   |
| 17       | Payment in Lieu of Taxes Rate           | 7.50%                | 7.50%      | 7.50%      | 7.50%      | 7.50%      | 7.50%       |
| 18       | Net Revenue                             | 23,353,900           | 23,235,200 | 22,385,800 | 22,152,800 | 22,326,400 | 22,141,900  |
|          | Debt Service Requirements               |                      |            |            |            |            |             |
| 19       | Existing OWRB FAP Loans                 | 4,714,200            | 4,753,700  | 4,898,500  | 4,926,700  | 4,945,400  | 4,946,800   |
| 20       | Proposed OWRB FAP Loans                 | 0                    | 0          | 0          | 0          | 0          | 0           |
| 21       | Total OWRB FAP Loan Debt Service        | 4,714,200            | 4,753,700  | 4,898,500  | 4,926,700  | 4,945,400  | 4,946,800   |
| 22       | Existing OWRB DWSRF Loans               | 3,366,100            | 2,780,200  | 2,259,800  | 2,260,300  | 2,260,400  | 2,265,900   |
| 23       | Proposed OWRB DWSRF Loans               | 290,100              | 802,000    | 1,019,000  | 1,430,300  | 2,352,700  | 3,140,000   |
| 24       | Total OWRB DWSRF Loan Debt Service      | 3,656,200            | 3,582,200  | 3,278,800  | 3,690,600  | 4,613,100  | 5,405,900   |
| 25       | Total Debt Service                      | 8,370,400            | 8,335,900  | 8,177,300  | 8,617,300  | 9,558,500  | 10,352,700  |
|          | Transfers & Other Expenses              |                      |            |            |            |            |             |
| 26       | Capital Outlay/Equipment                | 2,043,400            | 2,043,400  | 2,104,700  | 2,167,800  | 2,232,800  | 2,299,800   |
| 27       | Cash Financing of Capital Projects      | 648,400              | 355,300    | 285,500    | 0          | 2,175,000  | 3,175,800   |
| 28       | Transfer to/(from) other Utilities      | 0                    | 0          | 0          | 0          | 500,000    | 0           |
| 29       | Sales Tax Transferred to General Fund   | 10,413,600           | 9,342,400  | 8,385,100  | 8,013,200  | 7,915,800  | 7,470,000   |
| 30       | Total Expenses                          | 41,289,800           | 40,321,300 | 39,994,200 | 40,683,700 | 44,998,300 | 46,672,200  |
| 31       | Net Balance                             | 1,878,200            | 3,158,300  | 3,433,200  | 3,354,600  | (56,000)   | (1,156,300) |
| 32       | Beginning Fund Balance (d)              | 2,696,700            | 4,574,900  | 7,733,200  | 11,166,400 | 14,521,000 | 14,465,000  |
| 33       | End of Year Balance                     | 4,574,900            | 7,733,200  | 11,166,400 | 14,521,000 | 14,465,000 | 13,308,700  |
|          | Emergency Reserve Fund (e)              |                      |            |            |            |            |             |
| 34       | Number of Days - Water Only             | 65                   | 109        | 154        | 191        | 179        | 156         |
| 35       | Number of Days - Target                 | 60                   | 60         | 60         | 60         | 60         | 60          |
|          | Net Revenues Available for Debt Service |                      |            |            |            |            |             |
| 36       | Including Sales Tax Revenue             | 23,354,000           | 23,235,300 | 22,385,800 | 22,152,900 | 22,326,100 | 22,142,000  |
| 37       | Excluding Sales Tax Revenue             | 12,940,400           | 13,892,900 | 14,000,700 | 14,139,700 | 14,410,300 | 14,672,000  |
| 38       | Maximum Annual Debt Service             | 8,370,400            | 8,336,000  | 8,511,200  | 9,256,000  | 10,429,100 | 10,671,600  |
|          | Debt Service Coverage                   |                      |            |            |            |            |             |
| 39       | Including Sales Tax Revenue             | 279.0%               | 278.7%     | 263.0%     | 239.3%     | 214.1%     | 207.5%      |
| 40       | Excluding Sales Tax Revenue             | 154.6%               | 166.7%     | 164.5%     | 152.8%     | 138.2%     | 137.5%      |
| 41       | Rate Covenant (Min. Required)           | 125.0%               | 125.0%     | 125.0%     | 125.0%     | 125.0%     | 125.0%      |

(a) Reflects revenue under the rates in effect October 1, 2022.

(b) Assumes 1 month lag before rates are fully effective.

(c) Includes interest earnings on the Operating Fund and Bond Reserve Fund.

(d) Beginning balance consists of funds in the Emergency Reserve Fund.

(e) Reflects number of days of operation & maintenance expense, PILOT, SRF Loan debt service, and capital outlay/equipment.

**Table 11 – Proposed Water Rates**

| Meter Size                    | 2025 Adopted | 2026 Proposed | 2027 Proposed | 2028 Proposed | 2029 Proposed |
|-------------------------------|--------------|---------------|---------------|---------------|---------------|
| <b>INSIDE CITY</b>            |              |               |               |               |               |
| Service Charges - \$/Month    |              |               |               |               |               |
| 3/4"                          | 11.79        | 13.05         | 13.30         | 13.55         | 13.80         |
| 1"                            | 13.01        | 14.25         | 14.50         | 14.75         | 15.05         |
| 1.5"                          | 17.50        | 18.90         | 19.30         | 19.70         | 20.10         |
| 2"                            | 25.00        | 26.50         | 27.00         | 27.50         | 28.00         |
| 3"                            | 57.17        | 59.50         | 60.50         | 61.50         | 62.50         |
| 4"                            | 93.90        | 97.00         | 99.00         | 101.00        | 103.00        |
| 6"                            | 110.12       | 113.00        | 115.00        | 117.00        | 119.00        |
| 8"                            | 155.30       | 159.00        | 162.00        | 165.00        | 168.00        |
| 10" and Over                  | 208.93       | 214.00        | 218.00        | 222.00        | 226.00        |
| Volume Charge - \$/kgal       |              |               |               |               |               |
| Retail                        | 6.54         | 6.86          | 6.99          | 7.13          | 7.27          |
| Parks/Cemeteries/Golf Courses | 9.00         | 9.37          | 9.55          | 9.74          | 9.93          |
| Greens at Broken Arrow        | 6.54         | 6.86          | 6.99          | 7.13          | 7.27          |
| <b>OUTSIDE CITY</b>           |              |               |               |               |               |
| Service Charges - \$/Month    |              |               |               |               |               |
| 3/4"                          | 13.14        | 14.40         | 14.65         | 14.90         | 15.20         |
| 1"                            | 14.55        | 15.85         | 16.15         | 16.45         | 16.75         |
| 1.5"                          | 19.49        | 20.90         | 21.30         | 21.70         | 22.10         |
| 2"                            | 27.68        | 29.20         | 29.80         | 30.40         | 31.00         |
| 3"                            | 63.55        | 66.00         | 67.50         | 69.00         | 70.50         |
| 4"                            | 105.19       | 108.50        | 110.50        | 112.50        | 114.50        |
| 6"                            | 115.75       | 119.00        | 121.00        | 123.00        | 125.00        |
| 8"                            | 163.77       | 168.00        | 171.00        | 174.00        | 177.00        |
| 10" and Over                  | 220.23       | 226.00        | 231.00        | 236.00        | 241.00        |
| Volume Charge - \$/kgal       |              |               |               |               |               |
| Retail                        | 7.50         | 7.84          | 7.99          | 8.15          | 8.31          |

kgal - 1,000 gallons

**Table 12 - Comparison of Typical Monthly Water Bills under Existing Rates and Proposed Rates - Test Year FY2029**

| Description            | Water Use | FY 2025 Adopted Rates | FY 2029 Proposed Rates |          |          |
|------------------------|-----------|-----------------------|------------------------|----------|----------|
|                        |           |                       | Amount                 | Increase | Increase |
|                        | kgal      | \$                    | \$                     | \$       |          |
| <b>Inside City</b>     |           |                       |                        |          |          |
| Residential            |           |                       |                        |          |          |
| 3/4"                   | 0         | 11.79                 | 13.80                  | 2.01     | 17.0%    |
| 3/4"                   | 3         | 31.41                 | 35.61                  | 4.20     | 13.4%    |
| 3/4"                   | 5         | 44.49                 | 50.15                  | 5.66     | 12.7%    |
| 3/4"                   | 7         | 57.57                 | 64.69                  | 7.12     | 12.4%    |
| 3/4"                   | 10        | 77.19                 | 86.50                  | 9.31     | 12.1%    |
| 3/4"                   | 12        | 90.27                 | 101.04                 | 10.77    | 11.9%    |
| Commercial             |           |                       |                        |          |          |
| 1"                     | 0         | 13.01                 | 15.05                  | 2.04     | 15.7%    |
| 1"                     | 20        | 143.81                | 160.45                 | 16.64    | 11.6%    |
| 1"                     | 50        | 340.01                | 378.55                 | 38.54    | 11.3%    |
| 2"                     | 100       | 679.00                | 755.00                 | 76.00    | 11.2%    |
| 2"                     | 250       | 1,660.00              | 1,845.50               | 185.50   | 11.2%    |
| 4"                     | 150       | 1,074.90              | 1,193.50               | 118.60   | 11.0%    |
| 4"                     | 300       | 2,055.90              | 2,284.00               | 228.10   | 11.1%    |
| 6"                     | 250       | 1,745.12              | 1,936.50               | 191.38   | 11.0%    |
| 6"                     | 400       | 2,726.12              | 3,027.00               | 300.88   | 11.0%    |
| Greens at Broken Arrow |           |                       |                        |          |          |
| 3/4"                   | 3         | 31.41                 | 35.61                  | 4.20     | 13.4%    |
| 3/4"                   | 5         | 44.49                 | 50.15                  | 5.66     | 12.7%    |
| 2"                     | 50        | 352.00                | 391.50                 | 39.50    | 11.2%    |
| 2"                     | 100       | 679.00                | 755.00                 | 76.00    | 11.2%    |
| <b>Outside City</b>    |           |                       |                        |          |          |
| Residential            |           |                       |                        |          |          |
| 3/4"                   | 0         | 13.14                 | 15.20                  | 2.06     | 15.7%    |
| 3/4"                   | 3         | 35.64                 | 40.13                  | 4.49     | 12.6%    |
| 3/4"                   | 5         | 50.64                 | 56.75                  | 6.11     | 12.1%    |
| 3/4"                   | 7         | 65.64                 | 73.37                  | 7.73     | 11.8%    |
| 3/4"                   | 10        | 88.14                 | 98.30                  | 10.16    | 11.5%    |
| 3/4"                   | 12        | 103.14                | 114.92                 | 11.78    | 11.4%    |
| Commercial             |           |                       |                        |          |          |
| 1"                     | 0         | 14.55                 | 16.75                  | 2.20     | 15.1%    |
| 1"                     | 20        | 164.55                | 182.95                 | 18.40    | 11.2%    |
| 1"                     | 50        | 389.55                | 432.25                 | 42.70    | 11.0%    |
| 1"                     | 100       | 764.55                | 847.75                 | 83.20    | 10.9%    |
| 2"                     | 375       | 2,840.18              | 3,147.25               | 307.07   | 10.8%    |

kgal - 1,000 gallons

## 10.2 Wastewater Tables

**Table 13 – Historical and Projected Number of Wastewater Accounts**

| Line No.            | Description               | Historical |         |         | Est. Actual | Budget | Fin. Plan | Projected |         |         |         |
|---------------------|---------------------------|------------|---------|---------|-------------|--------|-----------|-----------|---------|---------|---------|
|                     |                           | FY 2020    | FY 2021 | FY 2022 |             |        |           | FY 2026   | FY 2027 | FY 2028 | FY 2029 |
| <b>Inside City</b>  |                           |            |         |         |             |        |           |           |         |         |         |
| 1                   | Single-Family Residential | 34,298     | 34,146  | 35,318  | 37,841      | 38,219 | 38,602    | 38,988    | 39,377  | 39,771  | 40,169  |
| 2                   | Multi-Family Residential  | 337        | 322     | 339     | 381         | 383    | 385       | 387       | 389     | 391     | 393     |
| 3                   | Commercial                | 1,074      | 1,089   | 1,116   | 1,546       | 1,554  | 1,561     | 1,569     | 1,577   | 1,585   | 1,593   |
| 4                   | Greens at Broken Arrow    | 34         | 34      | 34      | 33          | 33     | 33        | 33        | 33      | 33      | 33      |
| 5                   | Total Inside City         | 35,743     | 35,591  | 36,807  | 39,801      | 40,189 | 40,581    | 40,977    | 41,376  | 41,780  | 42,188  |
| <b>Outside City</b> |                           |            |         |         |             |        |           |           |         |         |         |
| 6                   | Residential               | 31         | 31      | 31      | 20          | 20     | 20        | 20        | 20      | 20      | 20      |
| 7                   | Commercial                | 2          | 2       | 1       | 1           | 1      | 1         | 1         | 1       | 1       | 1       |
| 8                   | Non-Metered Sewer         | 0          | 0       | 0       | 4           | 4      | 4         | 4         | 4       | 4       | 4       |
| 9                   | Total Outside City        | 33         | 33      | 32      | 25          | 25     | 25        | 25        | 25      | 25      | 25      |
| 10                  | Total                     | 35,776     | 35,624  | 36,839  | 39,826      | 40,214 | 40,606    | 41,002    | 41,401  | 41,805  | 42,213  |
|                     | % Change                  | 1.40%      | -0.43%  | 3.41%   | 8.11%       | 0.97%  | 0.97%     | 0.97%     | 0.97%   | 0.97%   | 0.97%   |

(a) Reflects impact of the utility billing system upgrade and conversion.

**Table 14 - Historical and Projected Billable Wastewater Flow**

| Line No.            | Description               | Historical |           |           | Est. Actual | Budget    | Fin. Plan | Projected |           |           |           |
|---------------------|---------------------------|------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                     |                           | FY 2020    | FY 2021   | FY 2022   |             |           |           | FY 2026   | FY 2027   | FY 2028   | FY 2029   |
| <b>Inside City</b>  |                           |            |           |           |             |           |           |           |           |           |           |
| 1                   | Single-Family Residential | 1,949,582  | 1,940,900 | 2,026,300 | 2,234,000   | 2,256,400 | 2,278,900 | 2,301,700 | 2,324,700 | 2,348,000 | 2,371,500 |
| 2                   | Multi-Family Residential  | 138,190    | 132,000   | 150,400   | 193,700     | 194,700   | 195,700   | 196,700   | 197,600   | 198,600   | 199,600   |
| 3                   | Commercial                | 319,623    | 324,100   | 331,800   | 459,200     | 461,500   | 463,800   | 466,100   | 468,500   | 470,800   | 473,200   |
| 4                   | Greens at Broken Arrow    | 14,600     | 14,600    | 14,500    | 14,300      | 14,300    | 14,300    | 14,300    | 14,300    | 14,300    | 14,300    |
| 5                   | Total Inside City         | 2,421,995  | 2,411,600 | 2,523,000 | 2,901,200   | 2,926,900 | 2,952,700 | 2,978,800 | 3,005,100 | 3,031,700 | 3,058,600 |
| <b>Outside City</b> |                           |            |           |           |             |           |           |           |           |           |           |
| 6                   | Residential               | 13,437     | 13,400    | 13,500    | 8,700       | 8,700     | 8,700     | 8,700     | 8,700     | 8,700     | 8,700     |
| 7                   | Non-Residential           | 286        | 300       | 100       | 200         | 200       | 200       | 200       | 200       | 200       | 200       |
| 8                   | Non-Metered Sewer         | 0          | 0         | 0         | 0           | 0         | 0         | 0         | 0         | 0         | 0         |
| 9                   | Total Outside City        | 13,723     | 13,700    | 13,600    | 8,900       | 8,900     | 8,900     | 8,900     | 8,900     | 8,900     | 8,900     |
| 10                  | Total                     | 2,435,718  | 2,425,300 | 2,536,600 | 2,910,100   | 2,935,800 | 2,961,600 | 2,987,700 | 3,014,000 | 3,040,600 | 3,067,500 |
|                     | % Change                  | -3.26%     | -0.43%    | 4.59%     | 14.72%      | 0.88%     | 0.88%     | 0.88%     | 0.88%     | 0.88%     | 0.88%     |

kgal - 1,000 gallons

(a) Reflects impact of the utility billing system upgrade and conversion.

Table 15 – Existing Wastewater Rates effective October 1, 2022

| Meter Size                        | Inside City | Outside City |
|-----------------------------------|-------------|--------------|
| Service Charges - \$/Month        |             |              |
| 3/4"                              | 10.76       | 11.61        |
| 1"                                | 11.88       | 12.86        |
| 1.5"                              | 15.87       | 17.18        |
| 2"                                | 21.64       | 24.86        |
| 3"                                | 51.79       | 56.37        |
| 4"                                | 85.20       | 92.42        |
| 6"                                | 99.64       | 102.26       |
| 8"                                | 140.27      | 144.00       |
| 10" and Over                      | 188.76      | 194.01       |
| Volume Charge - \$/kgal           |             |              |
| Residential                       | 4.32        | 5.04         |
| Non-Residential                   | 4.73        | 5.28         |
| Contract Sewer                    | 4.94        |              |
| Greens at Broken Arrow            | 4.32        |              |
| Flat Service Charge - \$/month    | 44.08       | 49.81        |
| Excess Strength Surcharge - \$/lb |             |              |
| BOD over 250 mg/l                 | 0.50        | 0.59         |
| TSS over 250 mg/l                 | 0.16        | 0.19         |
| Oil and Grease over 100 mg/l      | 0.16        | 0.19         |

kgal - 1,000 gallons

lb - pound

BOD - Biochemical Oxygen Demand

TSS - Total Suspended Solids

mg/l - milligrams per liter

*Note: This report was issued after the FY 2024 water rates were implemented on October 1, 2023.*

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 16 - Historical and Projected Billings Under Existing Wastewater Rates**

| Line No.            | Description               | Historical |            |            | Est. Actual | Budget     | Fin. Plan  | Projected  |            |            |            |
|---------------------|---------------------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|
|                     |                           | FY 2020    | FY 2021    | FY 2022    | FY 2023 (a) | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |
| <b>Inside City</b>  |                           |            |            |            |             |            |            |            |            |            |            |
| 1                   | Single-Family Residential | 10,989,214 | 11,301,128 | 12,843,100 | 12,935,000  | 14,070,000 | 14,210,400 | 14,352,600 | 14,496,100 | 14,641,200 | 14,787,800 |
| 2                   | Multi-Family Residential  | 571,830    | 600,829    | 696,300    | 798,300     | 883,700    | 888,200    | 892,700    | 896,800    | 901,300    | 905,900    |
| 3                   | Commercial                | 1,461,672  | 1,519,176  | 1,707,600  | 2,136,100   | 2,358,400  | 2,370,100  | 2,381,800  | 2,394,100  | 2,405,900  | 2,418,100  |
| 4                   | Greens at Broken Arrow    | 60,749     | 61,826     | 68,000     | 60,500      | 66,500     | 66,500     | 66,500     | 66,500     | 66,500     | 66,500     |
| 5                   | Total Inside City         | 13,083,465 | 13,482,960 | 15,315,000 | 15,929,900  | 17,378,600 | 17,535,200 | 17,693,600 | 17,853,500 | 18,014,900 | 18,178,300 |
| <b>Outside City</b> |                           |            |            |            |             |            |            |            |            |            |            |
| 6                   | Residential               | 83,004     | 72,590     | 69,900     | 40,300      | 44,600     | 44,600     | 44,600     | 44,600     | 44,600     | 44,600     |
| 7                   | Commercial                | 2,181      | 1,432      | 600        | 1,000       | 1,100      | 1,100      | 1,100      | 1,100      | 1,100      | 1,100      |
| 8                   | Non-Metered Sewer         | 0          | 0          | 0          | 2,300       | 2,300      | 2,300      | 2,300      | 2,300      | 2,300      | 2,300      |
| 9                   | Total Outside City        | 85,185     | 74,022     | 70,500     | 43,600      | 48,000     | 48,000     | 48,000     | 48,000     | 48,000     | 48,000     |
| 10                  | Excess Strength Surcharge | 283,901    | 0          | 97,300     | 86,500      | 86,500     | 86,500     | 86,500     | 86,500     | 86,500     | 86,500     |
| 11                  | Total % Change            | 13,452,551 | 13,556,981 | 15,482,800 | 16,060,000  | 17,513,100 | 17,669,700 | 17,828,100 | 17,988,000 | 18,149,400 | 18,312,800 |

(a) Reflects actual revenue.

**Table 17 - Historical and Projected Miscellaneous Wastewater Revenue**

| Line No.            | Description                  | Historical |         |         | Est. Actual | Budget  | Fin. Plan | Projected |         |         |         |
|---------------------|------------------------------|------------|---------|---------|-------------|---------|-----------|-----------|---------|---------|---------|
|                     |                              | FY 2020    | FY 2021 | FY 2022 | FY 2023     | FY 2024 | FY 2025   | FY 2026   | FY 2027 | FY 2028 | FY 2029 |
| <b>1 Sewer Taps</b> |                              |            |         |         |             |         |           |           |         |         |         |
| 2                   | Pretreatment Application Fee | 34,028     | 37,321  | 32,197  | 37,500      | 37,500  | 37,500    | 37,900    | 38,300  | 38,700  | 39,100  |
| 3                   | Return Check Fees            | 2,000      | 800     | 2,000   | 3,000       | 3,000   | 3,000     | 3,000     | 3,000   | 3,000   | 3,000   |
| 4                   | Penalties                    | 6,196      | 4,428   | 4,167   | 6,500       | 6,500   | 7,000     | 7,000     | 7,000   | 7,000   | 7,000   |
| 5                   | Interest Income (a)          | 199,112    | 0       | 265,240 | 286,000     | 286,000 | 308,000   | 308,000   | 308,000 | 308,000 | 308,000 |
| 6                   | Sale of Assets               | 9,355      | 0       | 162     | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 7                   | Gain/Loss Joint Venture      | 37,311     | 0       | 0       | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 8                   | Overhead/Admin Fee           | (81,696)   | 0       | 0       | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 9                   | Miscellaneous                | 0          | 0       | 0       | 46,800      | 46,800  | 50,400    | 50,400    | 50,400  | 50,400  | 50,400  |
| 10                  | Sale of Material             | 63,934     | 49,587  | 85,807  | 32,500      | 32,500  | 35,000    | 35,000    | 35,000  | 35,000  | 35,000  |
| 11                  | Property Damage              | 6,636      | 6,873   | 8,163   | 26,000      | 26,000  | 28,000    | 0         | 0       | 0       | 0       |
| 12                  | Total Miscellaneous Revenue  | 459        | 139     | 277     | 0           | 0       | 0         | 0         | 0       | 0       | 0       |

(a) Projected interest income included in Tables 21 and 23.

**Table 18- Projected Wastewater Capital Improvement Program**

| Line No.                                                        | Description                    | Budget     |            |            |            |            |            |             |
|-----------------------------------------------------------------|--------------------------------|------------|------------|------------|------------|------------|------------|-------------|
|                                                                 |                                | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    | Total       |
| <b>Wastewater CIP Summary by Function Category - Uninflated</b> |                                |            |            |            |            |            |            |             |
| Collection and Pumping                                          |                                |            |            |            |            |            |            |             |
| 1                                                               | Land and Land Rights           | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 2                                                               | Structures and Improvements    | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 3                                                               | Collection Sewers              | 7,036,000  | 10,907,000 | 10,831,000 | 12,346,000 | 17,250,500 | 24,079,000 | 82,449,500  |
| 4                                                               | Lift Stations                  | 7,935,000  | 1,530,500  | 976,000    | 1,569,000  | 0          | 6,473,000  | 18,483,500  |
| 5                                                               | Other Plant and Misc Equipment | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| Treatment Plants                                                |                                |            |            |            |            |            |            | 0           |
| 6                                                               | Land and Land Rights           | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 7                                                               | Mechanical Bar Screens         | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 8                                                               | Grit Removal                   | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 9                                                               | Pumping                        | 0          | 0          | 0          | 4,220,000  | 9,000,000  | 0          | 13,220,000  |
| 10                                                              | Disinfection                   | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 11                                                              | Aeration Equipment             | 0          | 0          | 0          | 570,000    | 200,000    | 7,855,000  | 8,625,000   |
| 12                                                              | Sludge Handling                | 0          | 0          | 250,000    | 950,000    | 0          | 9,700,000  | 10,900,000  |
| 13                                                              | Other Plant and Misc Equipment | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 14                                                              | General Treatment              | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 15                                                              | Haikey Creek Treatment Plant   | 2,987,400  | 9,612,800  | 9,392,800  | 0          | 0          | 0          | 21,993,000  |
| 16                                                              | General Plant                  | 0          | 0          | 0          | 0          | 0          | 0          | 0           |
| 17                                                              | Total - Uninflated             | 17,958,400 | 22,050,300 | 21,449,800 | 19,655,000 | 26,450,500 | 48,107,000 | 155,671,000 |
| <b>Wastewater CIP Summary by Funding Source - Inflated</b>      |                                |            |            |            |            |            |            |             |
| 18                                                              | BAMA                           | 5,250,000  | 0          | 0          | 0          | 0          | 0          | 5,250,000   |
| 19                                                              | 2024 OWRB                      | 10,640,000 | 0          | 0          | 0          | 0          | 0          | 10,640,000  |
| 20                                                              | Future OWRB                    | 0          | 23,849,600 | 22,762,600 | 21,275,200 | 29,203,500 | 54,176,300 | 151,267,200 |
| 21                                                              | ORF 23-0167-CW                 | 2,966,300  | 0          | 0          | 0          | 0          | 0          | 2,966,300   |
| 22                                                              | Total - Inflated               | 18,856,300 | 23,849,600 | 22,762,600 | 21,275,200 | 29,203,500 | 54,176,300 | 170,123,500 |

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 19 - Projected Wastewater O&M Expense**

| Line No. | Description                                 | Est. Actual | Budget     | Fin. Plan  | Projected  |            |            |            |
|----------|---------------------------------------------|-------------|------------|------------|------------|------------|------------|------------|
|          |                                             | FY 2023     | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |
|          | Wastewater Direct (a)                       | \$          | \$         | \$         | \$         | \$         | \$         | \$         |
| 1        | Wastewater Treatment Division (5410)        | 3,785,200   | 4,055,500  | 4,087,800  | 4,191,600  | 4,298,300  | 4,419,100  | 4,532,700  |
| 2        | Sewer Repair & Construction Division (5415) | 2,431,300   | 2,924,900  | 2,737,500  | 2,815,400  | 2,895,800  | 3,033,700  | 3,121,800  |
| 3        | Additional Personnel (b)                    | 0           | 0          | 0          | 0          | 90,700     | 0          | 0          |
| 4        | Subtotal                                    | 6,216,500   | 6,980,400  | 6,825,300  | 7,007,000  | 7,284,800  | 7,452,800  | 7,654,500  |
|          | Indirect Costs                              |             |            |            |            |            |            |            |
|          | Fund 20                                     |             |            |            |            |            |            |            |
| 5        | City Manager (1302)                         | 83,900      | 85,500     | 85,000     | 88,600     | 92,300     | 96,200     | 100,200    |
| 6        | Revenue (1503)                              | 345,100     | 383,900    | 382,100    | 393,300    | 405,000    | 417,000    | 429,500    |
| 7        | General Government (1700)                   | 240,000     | 289,600    | 281,400    | 287,100    | 292,900    | 298,900    | 304,900    |
| 8        | Operations (5100)                           | 73,800      | 85,400     | 87,700     | 90,700     | 93,800     | 97,100     | 100,500    |
| 9        | Building Maintenance (5115)                 | 188,100     | 225,000    | 220,500    | 229,600    | 239,100    | 249,100    | 259,400    |
| 10       | Fleet Maintenance (5120)                    | 365,100     | 466,700    | 460,800    | 478,800    | 497,600    | 517,100    | 537,500    |
| 11       | Finance Department - Logistics (1502)       | 111,000     | 122,300    | 120,900    | 125,700    | 130,800    | 136,000    | 141,500    |
| 12       | Construction (5200)                         | 246,000     | 257,800    | 256,000    | 266,600    | 277,600    | 289,000    | 301,000    |
| 13       | Engineering (5205)                          | 426,200     | 542,900    | 525,100    | 587,700    | 632,100    | 714,900    | 743,200    |
| 14       | Engineering Planning (5215)                 | 159,400     | 173,500    | 169,800    | 175,800    | 182,100    | 188,600    | 195,300    |
| 15       | Additional Personnel (b)                    | 0           | 40,700     | 20,500     | 55,600     | 0          | 0          | 0          |
| 16       | Subtotal                                    | 2,238,600   | 2,632,600  | 2,630,000  | 2,744,400  | 2,898,900  | 3,003,900  | 3,113,000  |
| 17       | Total Direct and Indirect Costs             | 8,455,100   | 9,613,000  | 9,455,300  | 9,751,400  | 10,183,700 | 10,456,700 | 10,767,500 |
|          | Capital Outlay                              |             |            |            |            |            |            |            |
| 18       | Wastewater Direct                           | 1,232,700   | 1,197,000  | 1,197,000  | 1,232,900  | 1,269,900  | 1,308,000  | 1,347,200  |
| 19       | Fund 20                                     | 179,200     | 146,500    | 141,000    | 145,200    | 149,600    | 154,100    | 158,700    |
| 20       | Subtotal                                    | 1,411,900   | 1,343,500  | 1,338,000  | 1,378,100  | 1,419,500  | 1,462,100  | 1,505,900  |
| 21       | Total Operation & Maintenance Expense       | 9,867,000   | 10,956,500 | 10,793,300 | 11,129,500 | 11,603,200 | 11,918,800 | 12,273,400 |
|          |                                             | 17.0%       | 11.0%      | -1.5%      | 3.1%       | 4.3%       | 2.7%       | 3.0%       |

(a) Excludes Payment in Lieu of Taxes.

(b) Reflects additional personnel not included in FY 2025 Financial Plan.

(c) 2022 and 2023 estimated based on 2022 Estimated Actual and 2023 Budget.

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 20 - Existing and Proposed Wastewater Debt Service**

| Line No. | Description                          | Original Loan Amount | Annual Debt Service Requirements |           |           |            |            |            |
|----------|--------------------------------------|----------------------|----------------------------------|-----------|-----------|------------|------------|------------|
|          |                                      |                      | FY 2023 (a)                      | FY 2024   | FY 2025   | FY 2026    | FY 2027    | FY 2028    |
|          |                                      |                      |                                  |           |           |            |            |            |
| 1        | Existing Revenue Bonds               |                      |                                  |           |           |            |            |            |
| 1        | FAP Series 2015                      | 426,800              | 428,300                          | 427,000   | 428,000   | 426,700    | 427,900    | 425,500    |
| 2        | FAP Series 2017A                     | 425,300              | 427,100                          | 423,000   | 423,100   | 423,100    | 421,300    | 422,400    |
| 3        | FAP Series 2017B                     | 998,900              | 1,061,000                        | 1,057,900 | 1,056,300 | 1,054,300  | 1,047,500  | 1,047,200  |
| 4        | FAP Series 2018A                     | 734,200              | 730,800                          | 797,200   | 968,500   | 965,500    | 965,300    | 967,600    |
| 5        | Description                          | -                    | -                                | -         | -         | -          | -          | -          |
| 6        | Description                          | -                    | -                                | -         | -         | -          | -          | -          |
| 7        | Total Existing Revenue Bonds         | 2,585,200            | 2,647,200                        | 2,705,100 | 2,875,900 | 2,869,600  | 2,862,000  | 2,862,700  |
|          |                                      |                      |                                  |           |           |            |            |            |
| 8        | Existing State Revolving Loans       |                      |                                  |           |           |            |            |            |
| 8        | CWSRF Series 2007                    | 1,200,300            | 0                                | 0         | 0         | 0          | 0          | 0          |
| 9        | CWSRF Series 2012                    | 457,100              | 457,100                          | 457,100   | 457,100   | 457,100    | 457,100    | 457,100    |
| 10       | CWSRF Series 2016                    | 422,500              | 394,600                          | 394,600   | 394,600   | 394,600    | 394,600    | 394,600    |
| 11       | CWSRF Series 2019A                   | 120,700              | 249,300                          | 250,700   | 251,800   | 248,200    | 253,900    | 249,800    |
| 12       | CWSRF Series 2019B                   | 291,000              | 840,500                          | 836,100   | 841,400   | 836,900    | 835,700    | 834,900    |
| 13       | CWSRF Series 2021A                   | 474,500              | 1,897,400                        | 1,897,700 | 1,898,000 | 1,897,700  | 1,897,700  | 1,897,800  |
| 14       | CWSRF Series 2021C                   | 3,400                | 296,700                          | 295,900   | 295,800   | 295,800    | 296,600    | 295,700    |
| 15       | CWSRF Series 2022                    | 139,200              | 403,000                          | 995,500   | 967,700   | 961,400    | 902,800    | 851,500    |
| 16       | Total Existing State Revolving Loans | 3,108,700            | 4,538,600                        | 5,127,600 | 5,106,400 | 5,091,700  | 5,038,400  | 4,981,400  |
|          |                                      |                      |                                  |           |           |            |            |            |
| 17       | Proposed State Revolving Loans       |                      |                                  |           |           |            |            |            |
| 17       | FY 2024                              | 10,640,000           |                                  | 310,300   | 748,600   | 748,600    | 748,600    | 748,600    |
| 18       | FY 2025                              | 23,849,600           |                                  |           | 695,600   | 1,678,100  | 1,678,100  | 1,678,100  |
| 19       | FY 2026                              | 22,762,600           |                                  |           |           | 663,900    | 1,601,600  | 1,601,600  |
| 20       | FY 2027                              | 21,275,200           |                                  |           |           |            | 620,500    | 1,496,900  |
| 21       | FY 2028                              | 29,203,500           |                                  |           |           |            |            | 851,800    |
| 22       | FY 2029                              | 54,176,300           |                                  |           |           |            |            | 1,580,100  |
| 23       | Total Proposed State Revolving Loans | 107,730,900          | 0                                | 310,300   | 1,444,200 | 3,090,600  | 4,648,800  | 6,377,000  |
| 24       | Total Debt Service                   |                      | 5,693,900                        | 7,496,100 | 9,276,900 | 11,072,900 | 12,610,100 | 14,277,400 |
|          |                                      |                      |                                  |           |           |            |            | 17,004,200 |

**Table 21 - Wastewater Capital Improvement Financing**

| Line No. | Description                | Year Ending June 30, |            |            |            |            |            | Total       |
|----------|----------------------------|----------------------|------------|------------|------------|------------|------------|-------------|
|          |                            | \$                   | \$         | \$         | \$         | \$         | \$         |             |
|          |                            |                      |            |            |            |            |            |             |
| 1        | Sources of Funds           |                      |            |            |            |            |            |             |
| 1        | Beginning of Year Balance  | 0                    | 343,600    | 457,100    | 983,100    | 2,078,000  | 5,304,500  | 0           |
| 2        | BAMA                       | 5,700,000            | 350,000    | 750,000    | 1,300,000  | 3,500,000  | 0          | 11,600,000  |
| 3        | 2024 OWRB                  | 10,640,000           | 0          | 0          | 0          | 0          | 0          | 10,640,000  |
| 4        | Future OWRB                | 0                    | 23,849,600 | 22,762,600 | 21,275,200 | 29,203,500 | 54,176,300 | 151,267,200 |
| 5        | ORF 23-0167-CW             | 2,966,300            | 0          | 0          | 0          | 0          | 0          | 2,966,300   |
| 6        | Interest Income            | 0                    | 2,000      | 3,600      | 7,700      | 18,500     | 25,200     | 57,000      |
| 7        | Total Sources of Funds     | 19,306,300           | 24,545,200 | 23,973,300 | 23,566,000 | 34,800,000 | 59,506,000 | 176,530,500 |
|          |                            |                      |            |            |            |            |            |             |
| 8        | Application of Funds       |                      |            |            |            |            |            |             |
| 8        | Major Capital Improvements | 18,856,300           | 23,849,600 | 22,762,600 | 21,275,200 | 29,203,500 | 54,176,300 | 170,123,500 |
| 9        | Issuance Expense           | 106,400              | 238,500    | 227,600    | 212,800    | 292,000    | 541,800    | 1,619,100   |
| 10       | Total Application of Funds | 18,962,700           | 24,088,100 | 22,990,200 | 21,488,000 | 29,495,500 | 54,718,100 | 171,742,600 |
| 11       | End of Year Balance        | 343,600              | 457,100    | 983,100    | 2,078,000  | 5,304,500  | 4,787,900  | 4,787,900   |

**Table 22 - Comparison of Projected Wastewater Revenue under Existing Rates with Projected Revenue Requirements**

| Line No. | Description                             | Year Ending June 30, |                   |                   |                   |                   |                   |
|----------|-----------------------------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|          |                                         | FY 2024              | FY 2025           | FY 2026           | FY 2027           | FY 2028           | FY 2029           |
|          |                                         | \$                   | \$                | \$                | \$                | \$                | \$                |
| 1        | Revenue from Rates (a)                  | 17,513,100           | 17,669,700        | 17,828,100        | 17,988,000        | 18,149,400        | 18,312,800        |
|          | Increased Revenue (b)                   |                      |                   |                   |                   |                   |                   |
| 2        | 7.00% Effective October 1, 2023         | 817,300              | 1,236,900         | 1,248,000         | 1,259,200         | 1,270,500         | 1,281,900         |
| 3        | 13.00% Effective October 1, 2024        |                      | 1,638,600         | 2,479,900         | 2,502,100         | 2,524,600         | 2,547,300         |
| 4        | 13.00% Effective October 1, 2025        |                      |                   | 1,868,200         | 2,827,400         | 2,852,800         | 2,878,500         |
| 5        | 13.00% Effective October 1, 2026        |                      |                   |                   | 2,130,000         | 3,223,600         | 3,252,700         |
| 6        | 13.00% Effective October 1, 2027        |                      |                   |                   |                   | 2,428,500         | 3,675,500         |
| 7        | 13.00% Effective October 1, 2028        |                      |                   |                   |                   |                   | 2,768,900         |
| 8        | Total Revenue from Rates                | 18,330,400           | 20,545,200        | 23,424,200        | 26,706,700        | 30,449,400        | 34,717,600        |
| 9        | Other Revenue                           | 391,500              | 418,500           | 390,900           | 391,300           | 391,700           | 392,100           |
| 10       | Overhead Fee                            | 46,800               | 50,400            | 50,400            | 50,400            | 50,400            | 50,400            |
| 11       | Sales Tax Transferred from General Fund | 9,325,900            | 10,397,000        | 11,354,300        | 11,726,200        | 11,823,700        | 12,269,400        |
| 12       | Interest Income (c)                     | 2,500                | 2,500             | 2,500             | 2,500             | 2,500             | 2,500             |
| 13       | Total Revenue                           | 28,097,100           | 31,413,600        | 35,222,300        | 38,877,100        | 42,717,700        | 47,432,000        |
|          | Operation & Maintenance Expense         |                      |                   |                   |                   |                   |                   |
| 14       | Direct                                  | 6,980,400            | 6,825,300         | 7,007,000         | 7,284,800         | 7,452,800         | 7,654,500         |
| 15       | Indirect                                | 2,632,600            | 2,630,000         | 2,744,400         | 2,898,900         | 3,003,900         | 3,113,000         |
| 16       | Payment in Lieu of Taxes                | 1,374,800            | 1,540,900         | 1,756,800         | 2,003,000         | 2,283,700         | 2,603,800         |
| 17       | Payment in Lieu of Taxes Rate           | 7.50%                | 7.50%             | 7.50%             | 7.50%             | 7.50%             | 7.50%             |
| 18       | <b>Net Revenue</b>                      | <b>17,109,300</b>    | <b>20,417,400</b> | <b>23,714,100</b> | <b>26,690,400</b> | <b>29,977,300</b> | <b>34,060,700</b> |
|          | Debt Service Requirements               |                      |                   |                   |                   |                   |                   |
| 19       | Existing OWRB FAP Loans                 | 2,647,200            | 2,705,100         | 2,875,900         | 2,869,600         | 2,862,000         | 2,862,700         |
| 20       | Proposed OWRB FAP Loans                 | 0                    | 0                 | 0                 | 0                 | 0                 | 0                 |
| 21       | Total OWRB FAP Loan Debt Service        | 2,647,200            | 2,705,100         | 2,875,900         | 2,869,600         | 2,862,000         | 2,862,700         |
| 22       | Existing OWRB CWSRF Loans               | 4,538,600            | 5,127,600         | 5,106,400         | 5,091,700         | 5,038,400         | 4,981,400         |
| 23       | Proposed OWRB CWSRF Loans               | 310,300              | 1,444,200         | 3,090,600         | 4,648,800         | 6,377,000         | 9,160,100         |
| 24       | Total OWRB CWSRF Loan Debt Service      | 4,848,900            | 6,571,800         | 8,197,000         | 9,740,500         | 11,415,400        | 14,141,500        |
| 25       | Total Debt Service                      | 7,496,100            | 9,276,900         | 11,072,900        | 12,610,100        | 14,277,400        | 17,004,200        |
|          | Transfers & Other Expenses              |                      |                   |                   |                   |                   |                   |
| 26       | Capital Outlay/Equipment                | 1,343,500            | 1,338,000         | 1,378,100         | 1,419,500         | 1,462,100         | 1,505,900         |
| 27       | Cash Financing of Capital Projects      | 5,700,000            | 350,000           | 750,000           | 1,300,000         | 3,500,000         | 0                 |
| 28       | Transfer to/(from) other Utilities      | (500,000)            | (750,000)         | (1,000,000)       | (750,000)         | (1,250,000)       | (500,000)         |
| 29       | Sales Tax Transferred to General Fund   | 9,325,900            | 10,397,000        | 11,354,300        | 11,726,200        | 11,823,700        | 12,269,400        |
| 30       | <b>Total Expenses</b>                   | <b>34,353,300</b>    | <b>31,608,100</b> | <b>35,063,500</b> | <b>38,492,500</b> | <b>42,553,600</b> | <b>43,650,800</b> |
| 31       | Net Balance                             | (6,256,200)          | (194,500)         | 158,800           | 384,600           | 164,100           | 3,781,200         |
| 32       | Beginning Fund Balance (d)              | 7,065,300            | 809,100           | 614,600           | 773,400           | 1,158,000         | 1,322,100         |
| 33       | End of Year Balance                     | 809,100              | 614,600           | 773,400           | 1,158,000         | 1,322,100         | 5,103,300         |
|          | Emergency Reserve Fund (e)              |                      |                   |                   |                   |                   |                   |
| 34       | Number of days - Wastewater Only        | 17                   | 12                | 13                | 18                | 19                | 64                |
| 35       | Number of Days - Target                 | 60                   | 60                | 60                | 60                | 60                | 60                |
|          | Net Revenues Available for Debt Service |                      |                   |                   |                   |                   |                   |
| 36       | Including Sales Tax Revenue             | 17,109,300           | 20,417,400        | 23,714,100        | 26,690,400        | 29,977,300        | 34,060,700        |
| 37       | Excluding Sales Tax Revenue             | 7,783,400            | 10,020,400        | 12,359,800        | 14,964,200        | 18,153,600        | 21,791,300        |
| 38       | Maximum Annual Debt Service             | 6,881,000            | 8,559,100         | 10,160,700        | 11,657,600        | 13,712,400        | 17,524,300        |
|          | Debt Service Coverage                   |                      |                   |                   |                   |                   |                   |
| 39       | Including Sales Tax Revenue             | 248.6%               | 238.5%            | 233.4%            | 229.0%            | 218.6%            | 194.4%            |
| 40       | Excluding Sales Tax Revenue             | 113.1%               | 117.1%            | 121.6%            | 128.4%            | 132.4%            | 124.3%            |
| 41       | Rate Covenant (Min. Required)           | 125.0%               | 125.0%            | 125.0%            | 125.0%            | 125.0%            | 125.0%            |

(a) Reflects revenue under the rates in effect October 1, 2022.

(b) Assumes 1 month lag before rates are fully effective.

(c) Includes interest earnings on the Operating Fund and Bond Reserve Fund.

(d) Beginning balance consists of funds in the Emergency Reserve Fund.

(e) Reflects number of days of operation & maintenance expense, SRF Loan debt service, and capital outlay/equipment.

**Table 23 - Proposed Wastewater Rates**

| Meter Size                         | 2025 Adopted | 2026 Proposed | 2027 Proposed | 2028 Proposed | 2029 Proposed |
|------------------------------------|--------------|---------------|---------------|---------------|---------------|
| <b>INSIDE CITY</b>                 |              |               |               |               |               |
| Service Charges - \$/Month         |              |               |               |               |               |
| 3/4"                               | 13.55        | 16.65         | 18.75         | 21.15         | 23.85         |
| 1"                                 | 14.96        | 18.30         | 20.65         | 23.30         | 26.30         |
| 1.5"                               | 19.98        | 24.10         | 27.20         | 30.70         | 34.70         |
| 2"                                 | 27.25        | 32.50         | 36.80         | 41.60         | 47.10         |
| 3"                                 | 65.20        | 76.50         | 86.50         | 98.00         | 111.00        |
| 4"                                 | 107.26       | 125.00        | 141.50        | 160.50        | 182.00        |
| 6"                                 | 125.43       | 146.00        | 166.00        | 188.00        | 213.00        |
| 8"                                 | 176.59       | 205.00        | 233.00        | 264.00        | 300.00        |
| 10" and Over                       | 237.64       | 275.00        | 312.00        | 354.00        | 402.00        |
| Volume Charge - \$/1,000 gallons   |              |               |               |               |               |
| Residential                        | 5.43         | 6.46          | 7.31          | 8.27          | 9.36          |
| Non-Residential                    | 5.96         | 7.07          | 8.00          | 9.05          | 10.25         |
| Contract Sewer                     | 6.21         | 7.36          | 8.33          | 9.43          | 10.68         |
| Greens at Broken Arrow             | 5.43         | 6.46          | 7.31          | 8.27          | 9.36          |
| Flat Service Charge - \$/month (a) | 55.50        | 64.10         | 72.75         | 82.55         | 93.70         |
| Excess Strength Surcharge - \$/lb  |              |               |               |               |               |
| BOD over 250 mg/l                  | 0.5000       | 0.5800        | 0.6600        | 0.7500        | 0.8500        |
| BOD over 250 mg/l                  | 0.1600       | 0.1800        | 0.2000        | 0.2300        | 0.2600        |
| Oil and Grease over 100 mg/l       | 0.1600       | 0.1800        | 0.2000        | 0.2300        | 0.2600        |
| <b>OUTSIDE CITY</b>                |              |               |               |               |               |
| Service Charges - \$/Month         |              |               |               |               |               |
| 3/4"                               | 14.61        | 17.85         | 20.10         | 22.70         | 25.65         |
| 1"                                 | 16.18        | 19.70         | 22.20         | 25.05         | 28.30         |
| 1.5"                               | 21.63        | 26.00         | 29.40         | 33.20         | 37.50         |
| 2"                                 | 31.30        | 37.20         | 42.10         | 47.60         | 53.90         |
| 3"                                 | 70.96        | 83.00         | 94.00         | 106.50        | 120.50        |
| 4"                                 | 116.35       | 135.50        | 153.50        | 174.00        | 197.50        |
| 6"                                 | 128.74       | 150.00        | 170.00        | 193.00        | 219.00        |
| 8"                                 | 181.53       | 211.00        | 239.00        | 271.00        | 307.00        |
| 10" and Over                       | 244.25       | 283.00        | 321.00        | 364.00        | 413.00        |
| Volume Charge - \$/1,000 gallons   |              |               |               |               |               |
| Residential                        | 6.34         | 7.51          | 8.50          | 9.62          | 10.89         |
| Non-Residential                    | 6.64         | 7.86          | 8.90          | 10.08         | 11.42         |
| Flat Service Charge - \$/month (a) | 62.70        | 72.40         | 82.15         | 93.25         | 105.85        |
| Excess Strength Surcharge - \$/lb  |              |               |               |               |               |
| BOD over 250 mg/l                  | 0.5900       | 0.6800        | 0.7700        | 0.8700        | 0.9900        |
| BOD over 250 mg/l                  | 0.1900       | 0.2200        | 0.2500        | 0.2800        | 0.3200        |
| Oil and Grease over 100 mg/l       | 0.1900       | 0.2200        | 0.2500        | 0.2800        | 0.3200        |

(a) Applies to Residential customers only. Outside City Service and Volume charges will apply to Non-Residential customers.

kgal - 1,000 gallons

lb - pound

BOD - Biochemical Oxygen Demand

TSS - Total Suspended Solids

mg/l - milligrams per liter

**Table 24 - Comparison of Typical Monthly Wastewater Bills under Existing Rates and Proposed Rates - Test Year FY2029**

| Description                   | Water Use<br>kgal | FY 2025<br>Adopted Rates | FY 2029 Proposed Rates |          |          |  |  |
|-------------------------------|-------------------|--------------------------|------------------------|----------|----------|--|--|
|                               |                   |                          | Amount                 | Increase | Increase |  |  |
| <b>Inside City</b>            |                   |                          |                        |          |          |  |  |
| <b>Residential</b>            |                   |                          |                        |          |          |  |  |
| 3/4"                          | 0                 | 13.55                    | 23.85                  | 10.30    | 76.0%    |  |  |
| 3/4"                          | 3                 | 29.84                    | 51.93                  | 22.09    | 74.0%    |  |  |
| 3/4"                          | 5                 | 40.70                    | 70.65                  | 29.95    | 73.6%    |  |  |
| 3/4"                          | 7                 | 51.56                    | 89.37                  | 37.81    | 73.3%    |  |  |
| 3/4"                          | 10                | 67.85                    | 117.45                 | 49.60    | 73.1%    |  |  |
| 3/4"                          | 12                | 78.71                    | 136.17                 | 57.46    | 73.0%    |  |  |
| <b>Commercial</b>             |                   |                          |                        |          |          |  |  |
| 1"                            | 0                 | 14.96                    | 26.30                  | 11.34    | 75.8%    |  |  |
| 1"                            | 20                | 134.16                   | 231.30                 | 97.14    | 72.4%    |  |  |
| 1"                            | 50                | 312.96                   | 538.80                 | 225.84   | 72.2%    |  |  |
| 2"                            | 100               | 623.25                   | 1,072.10               | 448.85   | 72.0%    |  |  |
| 2"                            | 250               | 1,517.25                 | 2,609.60               | 1,092.35 | 72.0%    |  |  |
| 4"                            | 150               | 1,001.26                 | 1,719.50               | 718.24   | 71.7%    |  |  |
| 4"                            | 300               | 1,895.26                 | 3,257.00               | 1,361.74 | 71.8%    |  |  |
| 6"                            | 250               | 1,615.43                 | 2,775.50               | 1,160.07 | 71.8%    |  |  |
| 6"                            | 400               | 2,509.43                 | 4,313.00               | 1,803.57 | 71.9%    |  |  |
| <b>Greens at Broken Arrow</b> |                   |                          |                        |          |          |  |  |
| 3/4"                          | 3                 | 32.18                    | 51.93                  | 19.75    | 61.4%    |  |  |
| 3/4"                          | 5                 | 44.60                    | 70.65                  | 26.05    | 58.4%    |  |  |
| 2"                            | 50                | 337.75                   | 515.10                 | 177.35   | 52.5%    |  |  |
| 2"                            | 100               | 648.25                   | 983.10                 | 334.85   | 51.7%    |  |  |
| <b>Outside City</b>           |                   |                          |                        |          |          |  |  |
| <b>Residential</b>            |                   |                          |                        |          |          |  |  |
| 3/4"                          | 0                 | 14.61                    | 25.65                  | 11.04    | 75.6%    |  |  |
| 3/4"                          | 3                 | 33.63                    | 58.32                  | 24.69    | 73.4%    |  |  |
| 3/4"                          | 5                 | 46.31                    | 80.10                  | 33.79    | 73.0%    |  |  |
| 3/4"                          | 7                 | 58.99                    | 101.88                 | 42.89    | 72.7%    |  |  |
| 3/4"                          | 10                | 78.01                    | 134.55                 | 56.54    | 72.5%    |  |  |
| 3/4"                          | 12                | 90.69                    | 156.33                 | 65.64    | 72.4%    |  |  |
| <b>Commercial</b>             |                   |                          |                        |          |          |  |  |
| 1"                            | 0                 | 16.18                    | 28.30                  | 12.12    | 74.9%    |  |  |
| 1"                            | 20                | 148.98                   | 256.70                 | 107.72   | 72.3%    |  |  |
| 1"                            | 50                | 348.18                   | 599.30                 | 251.12   | 72.1%    |  |  |
| 1"                            | 100               | 680.18                   | 1,170.30               | 490.12   | 72.1%    |  |  |
| 2"                            | 375               | 2,521.30                 | 4,336.40               | 1,815.10 | 72.0%    |  |  |

kgal - 1,000 gallons

**Table 25 - Comparison of Typical Monthly Water and Wastewater Bills under Existing Rates and Proposed Rates - Test Year FY2029**

| Description            | Water Use | FY 2025 Adopted Rates | FY 2029 Proposed Rates |          |            |
|------------------------|-----------|-----------------------|------------------------|----------|------------|
|                        |           |                       | Amount                 | Increase | Increase % |
|                        | kgal      | \$                    | \$                     | \$       | %          |
| <b>Inside City</b>     |           |                       |                        |          |            |
| Residential            |           |                       |                        |          |            |
| 3/4"                   | 0         | 25.34                 | 37.65                  | 12.31    | 48.58      |
| 3/4"                   | 3         | 61.25                 | 87.54                  | 26.29    | 42.92      |
| 3/4"                   | 5         | 85.19                 | 120.80                 | 35.61    | 41.80      |
| 3/4"                   | 7         | 109.13                | 154.06                 | 44.93    | 41.17      |
| 3/4"                   | 10        | 145.04                | 203.95                 | 58.91    | 40.62      |
| 3/4"                   | 12        | 168.98                | 237.21                 | 68.23    | 40.38      |
| Commercial             |           |                       |                        |          |            |
| 1"                     | 0         | 27.97                 | 41.35                  | 13.38    | 47.84      |
| 1"                     | 20        | 277.97                | 391.75                 | 113.78   | 40.93      |
| 1"                     | 50        | 652.97                | 917.35                 | 264.38   | 40.49      |
| 2"                     | 100       | 1,302.25              | 1,827.10               | 524.85   | 40.30      |
| 2"                     | 250       | 3,177.25              | 4,455.10               | 1,277.85 | 40.22      |
| 4"                     | 150       | 2,076.16              | 2,913.00               | 836.84   | 40.31      |
| 4"                     | 300       | 3,951.16              | 5,541.00               | 1,589.84 | 40.24      |
| 6"                     | 250       | 3,360.55              | 4,712.00               | 1,351.45 | 40.22      |
| 6"                     | 400       | 5,235.55              | 7,340.00               | 2,104.45 | 40.20      |
| Greens at Broken Arrow |           |                       |                        |          |            |
| 3/4"                   | 3         | 63.59                 | 87.54                  | 23.95    | 37.66      |
| 3/4"                   | 5         | 89.09                 | 120.80                 | 31.71    | 35.59      |
| 2"                     | 50        | 689.75                | 906.60                 | 216.85   | 31.44      |
| 2"                     | 100       | 1,327.25              | 1,738.10               | 410.85   | 30.95      |
| <b>Outside City</b>    |           |                       |                        |          |            |
| Residential            |           |                       |                        |          |            |
| 3/4"                   | 0         | 27.75                 | 40.85                  | 13.10    | 47.21      |
| 3/4"                   | 3         | 69.27                 | 98.45                  | 29.18    | 42.13      |
| 3/4"                   | 5         | 96.95                 | 136.85                 | 39.90    | 41.16      |
| 3/4"                   | 7         | 124.63                | 175.25                 | 50.62    | 40.62      |
| 3/4"                   | 10        | 166.15                | 232.85                 | 66.70    | 40.14      |
| 3/4"                   | 12        | 193.83                | 271.25                 | 77.42    | 39.94      |
| Commercial             |           |                       |                        |          |            |
| 1"                     | 0         | 30.73                 | 45.05                  | 14.32    | 46.60      |
| 1"                     | 20        | 313.53                | 439.65                 | 126.12   | 40.23      |
| 1"                     | 50        | 737.73                | 1,031.55               | 293.82   | 39.83      |
| 1"                     | 100       | 1,444.73              | 2,018.05               | 573.32   | 39.68      |
| 2"                     | 375       | 5,361.48              | 7,483.65               | 2,122.17 | 39.58      |

kgal - 1,000 gallons

## 10.3 Stormwater Tables

Table 26 – Historical and Projected Number of Stormwater ESUs

| Line No.        | Description              | Historical |         |         | Est. Actual | Budget | Fin. Plan | Projected |         |         |         |
|-----------------|--------------------------|------------|---------|---------|-------------|--------|-----------|-----------|---------|---------|---------|
|                 |                          | FY 2020    | FY 2021 | FY 2022 |             |        |           | FY 2026   | FY 2027 | FY 2028 | FY 2029 |
| ESU (b)         |                          |            |         |         |             |        |           |           |         |         |         |
| 1               | Residential              | 42,228     | 42,221  | 42,221  | 42,580      | 42,942 | 43,307    | 43,675    | 44,046  | 44,421  | 44,798  |
| 2               | Non-Residential          | 34,166     | 34,255  | 34,255  | 34,255      | 34,255 | 34,255    | 34,255    | 34,255  | 34,255  | 34,255  |
| 3               | Total ESUs               | 76,394     | 76,476  | 76,476  | 76,835      | 77,197 | 77,562    | 77,930    | 78,301  | 78,676  | 79,053  |
|                 | % Change                 | 1.0%       | 0.1%    | 0.0%    | 0.5%        | 0.5%   | 0.5%      | 0.5%      | 0.5%    | 0.5%    | 0.5%    |
| Accounts        |                          |            |         |         |             |        |           |           |         |         |         |
| 4               | Residential              | 36,178     | 36,069  | 37,425  | 0           |        |           |           |         |         |         |
| 5               | Non-Residential          | 2,120      | 2,098   | 2,153   | 0           |        |           |           |         |         |         |
| 6               | Total Accounts           | 38,298     | 38,167  | 39,578  | 0           |        |           |           |         |         |         |
|                 |                          |            |         | 6.8%    |             |        |           |           |         |         |         |
| Impervious Area |                          |            |         |         |             |        |           |           |         |         |         |
| 7               | Residential - 1,000s     | 111,904    | 111,886 | 119,494 |             |        |           |           |         |         |         |
| 8               | Non-Residential - 1,000s | 0          | 0       | 0       |             |        |           |           |         |         |         |
| 9               | Total Impervious Area    | 111,904    | 111,886 | 119,494 |             |        |           |           |         |         |         |

(a) 1 Equivalent Stormwater Unit (ESU) is equal to 2,650 square feet of impervious area.  
 (b) ESUs determined by dividing revenue from the stormwater by the fee per ESU.

Table 27 - Existing Stormwater Rates effective October 1, 2022

|  | ESU Rate |
|--|----------|
|--|----------|

### Service Charges - \$/ESU/Month (a)

|                   |      |
|-------------------|------|
| Residential       | 8.89 |
| Non - Residential | 8.89 |

(a) 1 Equivalent Stormwater Unit (ESU) is equal to 2,650 square feet of impervious area.

*Note: This report was issued after the FY 2024 water rates were implemented on October 1, 2023.*

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 28 - Historical and Projected Stormwater Billings Under Existing Rates**

| Line No. | Description              | Historical |           |           | Est. Actual | Budget    | Fin. Plan | Projected |           |           |           |
|----------|--------------------------|------------|-----------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
|          |                          | FY 2020    | FY 2021   | FY 2022   | FY 2023     | FY 2024   | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |
|          |                          | \$         | \$        | \$        | \$          | \$        | \$        | \$        | \$        | \$        | \$        |
| 1        | Residential              | 3,714,401  | 3,789,729 | 4,047,500 | 4,493,700   | 4,810,100 | 4,851,000 | 4,892,200 | 4,933,800 | 4,975,700 | 5,018,000 |
|          | Non-Residential          |            |           |           |             |           |           |           |           |           |           |
| 2        | Multi-Family Residential | 161,125    | 156,277   | 166,900   | 183,700     | 195,000   | 195,000   | 195,000   | 195,000   | 195,000   | 195,000   |
| 3        | Commercial               | 2,756,581  | 2,829,957 | 3,022,400 | 3,327,300   | 3,531,600 | 3,531,600 | 3,531,600 | 3,531,600 | 3,531,600 | 3,531,600 |
| 4        | Greens at Broken Arrow   | 40,530     | 40,530    | 43,300    | 47,700      | 50,600    | 50,600    | 50,600    | 50,600    | 50,600    | 50,600    |
| 5        | Non-Metered Sewer        | 44,342     | 45,399    | 48,500    | 53,400      | 56,700    | 56,700    | 56,700    | 56,700    | 56,700    | 56,700    |
| 6        | Parks                    | 2,599      | 2,496     | 2,700     | 3,000       | 3,100     | 3,100     | 3,100     | 3,100     | 3,100     | 3,100     |
| 7        | Golf Courses             | 0          | 0         | 0         | 0           | 0         | 0         | 0         | 0         | 0         | 0         |
| 8        | Total Non-Residential    | 3,005,177  | 3,074,660 | 3,283,800 | 3,615,100   | 3,837,000 | 3,837,000 | 3,837,000 | 3,837,000 | 3,837,000 | 3,837,000 |
| 9        | Total                    | 6,719,578  | 6,864,389 | 7,331,300 | 8,108,800   | 8,647,100 | 8,688,000 | 8,729,200 | 8,770,800 | 8,812,700 | 8,855,000 |
|          | % Change                 | 10.20%     | 2.16%     | 6.80%     | 10.61%      | 6.64%     | 0.47%     | 0.47%     | 0.48%     | 0.48%     | 0.48%     |

**Table 29 - Historical and Projected Miscellaneous Stormwater Revenue**

| Line No. | Description                 | Historical |         |         | Est. Actual | Budget  | Fin. Plan | Projected |         |         |         |
|----------|-----------------------------|------------|---------|---------|-------------|---------|-----------|-----------|---------|---------|---------|
|          |                             | FY 2020    | FY 2021 | FY 2022 | FY 2023     | FY 2024 | FY 2025   | FY 2026   | FY 2027 | FY 2028 | FY 2029 |
|          |                             | \$         | \$      | \$      | \$          | \$      | \$        | \$        | \$      | \$      | \$      |
| 1        | Return Check Fees           | 2,877      | 2,138   | 2,012   | 3,250       | 3,250   | 3,250     | 3,300     | 3,300   | 3,300   | 3,300   |
| 2        | Penalties                   | 92,445     | 0       | 128,047 | 143,000     | 143,000 | 143,000   | 143,000   | 143,000 | 143,000 | 143,000 |
| 3        | Interest Income (a)         | 4,343      | 0       | 78      | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 4        | Sale of Assets              | 17,323     | 0       | 0       | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 5        | Gain/Loss Joint Venture     | (37,930)   | 0       | 0       | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 6        | Overhead Fee                | 0          | 0       | 0       | 23,400      | 23,400  | 23,400    | 23,400    | 23,400  | 23,400  | 23,400  |
| 7        | Miscellaneous               | 29,684     | 23,938  | 41,424  | 16,250      | 16,250  | 16,250    | 16,300    | 16,300  | 16,300  | 16,300  |
| 8        | Sale of Material            | 3,081      | 3,318   | 3,941   | 13,000      | 13,000  | 13,000    | 0         | 0       | 0       | 0       |
| 9        | Property Damage             | 213        | 67      | 134     | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 10       | Total Miscellaneous Revenue | 112,035    | 29,461  | 175,636 | 198,900     | 198,900 | 198,900   | 186,000   | 186,000 | 186,000 | 186,000 |

(a) Projected interest income included in Tables 31 and 32.

Table 30 - Projected Stormwater Capital Improvement Program

| Line No.                                                        | Description           | Budget    | Fin. Plan | Projected |           |         |         |            |
|-----------------------------------------------------------------|-----------------------|-----------|-----------|-----------|-----------|---------|---------|------------|
|                                                                 |                       | FY 2024   | FY 2025   | FY 2026   | FY 2027   | FY 2028 | FY 2029 | Total      |
|                                                                 |                       | \$        | \$        | \$        | \$        | \$      | \$      | \$         |
| <b>Stormwater CIP Summary by Function Category - Uninflated</b> |                       |           |           |           |           |         |         |            |
| 1                                                               | Conveyance            | 4,450,000 | 1,970,000 | 765,000   | 1,795,000 | 20,000  | 480,000 | 9,480,000  |
| 2                                                               | Detention Facility    | 0         | 0         | 0         | 0         | 0       | 0       | 0          |
| 3                                                               | Dam Facility          | 25,000    | 52,500    | 50,000    | 0         | 0       | 0       | 127,500    |
| 4                                                               | Master Drainage Plans | 0         | 25,000    | 0         | 500,000   | 0       | 0       | 525,000    |
| 5                                                               | Total - Uninflated    | 4,475,000 | 2,047,500 | 815,000   | 2,295,000 | 20,000  | 480,000 | 10,132,500 |
| <b>Stormwater CIP Summary by Funding Source - Inflated</b>      |                       |           |           |           |           |         |         |            |
| 6                                                               | 2008 Bond Savings     | 0         | 0         | 0         | 0         | 0       | 0       | 0          |
| 7                                                               | 2018 Bond             | 3,465,000 | 1,684,800 | 351,900   | 0         | 0       | 0       | 5,501,700  |
| 8                                                               | Future Bond           | 1,233,800 | 444,600   | 479,400   | 2,340,900 | 20,400  | 489,600 | 5,008,700  |
| 9                                                               | Total - Inflated      | 4,698,800 | 2,129,400 | 831,300   | 2,340,900 | 20,400  | 489,600 | 10,510,400 |

Table 31 - Projected Stormwater O&M Expense

| Line No.                     | Description                            | Est. Actual | Budget    | Fin. Plan | Projected |           |           |           |
|------------------------------|----------------------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
|                              |                                        | FY 2023     | FY 2024   | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |
|                              |                                        | \$          | \$        | \$        | \$        | \$        | \$        | \$        |
| <b>Stormwater Direct (a)</b> |                                        |             |           |           |           |           |           |           |
| 1                            | Stormwater Engineering Division (5210) | 684,700     | 699,200   | 716,000   | 744,800   | 842,800   | 909,400   | 947,300   |
| 2                            | Stormwater Division (5305)             | 3,049,000   | 3,640,400 | 3,698,200 | 3,839,700 | 3,987,000 | 4,228,100 | 4,391,500 |
| 3                            | Additional Personnel (b)               | 0           | 0         | 234,600   | 194,500   | 0         | 0         | 0         |
| 4                            | Subtotal                               | 3,733,700   | 4,339,600 | 4,414,200 | 4,819,100 | 5,024,300 | 5,137,500 | 5,338,800 |
| <b>Indirect Costs</b>        |                                        |             |           |           |           |           |           |           |
| Fund 20                      |                                        |             |           |           |           |           |           |           |
| 5                            | City Manager (1302)                    | 49,400      | 53,200    | 55,000    | 57,300    | 59,700    | 62,200    | 64,800    |
| 6                            | Finance Department -Logistics (1502)   | 65,200      | 76,000    | 78,200    | 81,300    | 84,600    | 88,000    | 91,500    |
| 7                            | Revenue (1503)                         | 203,000     | 238,700   | 247,100   | 254,400   | 261,900   | 269,700   | 277,800   |
| 8                            | General Government (1700)              | 141,200     | 180,100   | 182,000   | 185,700   | 189,400   | 193,300   | 197,200   |
| 9                            | Operations (5100)                      | 43,400      | 53,100    | 56,700    | 58,600    | 60,700    | 62,800    | 65,000    |
| 10                           | Building Maintenance (5115)            | 110,600     | 139,900   | 142,600   | 148,500   | 154,700   | 161,100   | 167,800   |
| 11                           | Fleet Maintenance (5120)               | 214,700     | 290,200   | 298,000   | 309,600   | 321,800   | 334,400   | 347,600   |
| 12                           | Construction (5200)                    | 144,700     | 160,300   | 165,600   | 172,400   | 179,500   | 186,900   | 194,700   |
| 13                           | Engineering (5205)                     | 250,700     | 337,500   | 339,600   | 380,100   | 408,800   | 462,300   | 480,600   |
| 14                           | Engineering Planning (5215)            | 93,700      | 107,800   | 109,800   | 113,700   | 117,800   | 122,000   | 126,300   |
| 15                           | Additional Personnel (b)               | 0           | 26,300    | 13,300    | 36,000    | 0         | 0         | 0         |
| 16                           | Subtotal                               | 1,316,600   | 1,636,800 | 1,700,900 | 1,774,900 | 1,874,900 | 1,942,700 | 2,013,300 |
| 17                           | Total Direct and Indirect Costs        | 5,050,300   | 5,976,400 | 6,115,100 | 6,594,000 | 6,899,200 | 7,080,200 | 7,352,100 |
| <b>Capital Outlay</b>        |                                        |             |           |           |           |           |           |           |
| 18                           | Stormwater Direct                      | 432,000     | 353,500   | 353,500   | 364,100   | 375,000   | 386,300   | 397,900   |
| 19                           | Fund 20                                | 116,800     | 91,100    | 91,200    | 93,900    | 96,700    | 99,600    | 102,600   |
| 20                           | Subtotal                               | 548,800     | 444,600   | 444,700   | 458,000   | 471,700   | 485,900   | 500,500   |
| 21                           | Total Operation & Maintenance Expense  | 5,599,100   | 6,421,000 | 6,559,800 | 7,052,000 | 7,370,900 | 7,566,100 | 7,852,600 |
|                              |                                        |             | 14.7%     | 2.2%      | 7.5%      | 4.5%      | 2.6%      | 3.8%      |

(a) Excludes Payment in Lieu of Taxes.

(b) Reflects additional personnel not included in FY 2025 Financial Plan.

(c) 2022 and 2023 estimated based on 2022 Estimated Actual and 2023 Budget.

**Table 32 - Stormwater Capital Improvement Financing**

| Line No.                    | Description                          | Fiscal Year Ending June 30, |           |           |           |           |           |            |
|-----------------------------|--------------------------------------|-----------------------------|-----------|-----------|-----------|-----------|-----------|------------|
|                             |                                      | FY 2024                     | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   | Total      |
|                             |                                      | \$                          | \$        | \$        | \$        | \$        | \$        | \$         |
| <b>Sources of Funds</b>     |                                      |                             |           |           |           |           |           |            |
| 1                           | Funds Available at Beginning of Year | 208,500                     | 518,400   | 829,900   | 1,142,900 | 1,457,500 | 1,773,700 | 208,500    |
| 2                           | 2008 Bond Savings                    | 0                           | 0         | 0         | 0         | 0         | 0         | 0          |
| 3                           | 2018 Bond                            | 3,465,000                   | 1,684,800 | 351,900   | 0         | 0         | 0         | 5,501,700  |
| 4                           | Future Bond                          | 1,233,800                   | 444,600   | 479,400   | 2,340,900 | 20,400    | 489,600   | 5,008,700  |
| 5                           | Fee in Lieu of Detention             | 300,000                     | 300,000   | 300,000   | 300,000   | 300,000   | 300,000   | 1,800,000  |
| 6                           | Interest Income                      | 9,900                       | 11,500    | 13,000    | 14,600    | 16,200    | 17,700    | 82,900     |
| 7                           | Total Sources of Funds               | 5,217,200                   | 2,959,300 | 1,974,200 | 3,798,400 | 1,794,100 | 2,581,000 | 12,601,800 |
| <b>Application of Funds</b> |                                      |                             |           |           |           |           |           |            |
| 8                           | Major Capital Improvements           | 4,698,800                   | 2,129,400 | 831,300   | 2,340,900 | 20,400    | 489,600   | 10,510,400 |
| 9                           | Total Application of Funds           | 4,698,800                   | 2,129,400 | 831,300   | 2,340,900 | 20,400    | 489,600   | 10,510,400 |
| 10                          | End of Year Balance                  | 518,400                     | 829,900   | 1,142,900 | 1,457,500 | 1,773,700 | 2,091,400 | 2,091,400  |

**Table 33 - Comparison of Projected Stormwater Revenue under Existing Rates with Projected Revenue Requirements**

| Line No.                                   | Description                        | Fiscal Year Ending June 30, |                  |                   |                   |                   |                   |
|--------------------------------------------|------------------------------------|-----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
|                                            |                                    | FY 2024                     | FY 2025          | FY 2026           | FY 2027           | FY 2028           | FY 2029           |
|                                            |                                    | \$                          | \$               | \$                | \$                | \$                | \$                |
| 1                                          | Revenue Under Existing Rates       | 8,647,100                   | 8,688,000        | 8,729,200         | 8,770,800         | 8,812,700         | 8,855,000         |
| <b>Increased Revenue (a)</b>               |                                    |                             |                  |                   |                   |                   |                   |
| 2                                          | 9.00% Effective October 1, 2023    | 518,800                     | 781,900          | 785,600           | 789,400           | 793,100           | 797,000           |
| 3                                          | 2.00% Effective October 1, 2024    |                             | 126,300          | 190,300           | 191,200           | 192,100           | 193,000           |
| 4                                          | 2.00% Effective October 1, 2025    |                             |                  | 129,400           | 195,000           | 196,000           | 196,900           |
| 5                                          | 2.00% Effective October 1, 2026    |                             |                  |                   | 132,600           | 199,900           | 200,800           |
| 6                                          | 2.00% Effective October 1, 2027    |                             |                  |                   |                   | 135,900           | 204,900           |
| 7                                          | 2.00% Effective October 1, 2028    |                             |                  |                   |                   |                   | 139,300           |
| 8                                          | <b>Total Revenue from Rates</b>    | <b>9,165,900</b>            | <b>9,596,200</b> | <b>9,834,500</b>  | <b>10,079,000</b> | <b>10,329,700</b> | <b>10,586,900</b> |
| 9                                          | Other Revenue                      | 175,500                     | 175,500          | 162,600           | 162,600           | 162,600           | 162,600           |
| 10                                         | Overhead Fee                       | 23,400                      | 23,400           | 23,400            | 23,400            | 23,400            | 23,400            |
| 11                                         | Interest Income (b)                | 15,000                      | 20,700           | 18,300            | 12,800            | 9,700             | 8,300             |
| 12                                         | <b>Total Revenues</b>              | <b>9,379,800</b>            | <b>9,815,800</b> | <b>10,038,800</b> | <b>10,277,800</b> | <b>10,525,400</b> | <b>10,781,200</b> |
| <b>Operation &amp; Maintenance Expense</b> |                                    |                             |                  |                   |                   |                   |                   |
| 13                                         | Direct                             | 4,339,600                   | 4,414,200        | 4,819,100         | 5,024,300         | 5,137,500         | 5,338,800         |
| 14                                         | Indirect                           | 1,636,800                   | 1,700,900        | 1,774,900         | 1,874,900         | 1,942,700         | 2,013,300         |
| 15                                         | Payment in Lieu of Taxes           | 687,400                     | 719,700          | 737,600           | 755,900           | 774,700           | 794,000           |
| 16                                         | Payment in Lieu of Taxes Rate      | 7.5%                        | 7.5%             | 7.5%              | 7.5%              | 7.5%              | 7.5%              |
| 17                                         | <b>Net Revenue</b>                 | <b>2,716,000</b>            | <b>2,981,000</b> | <b>2,707,200</b>  | <b>2,622,700</b>  | <b>2,670,500</b>  | <b>2,635,100</b>  |
| <b>Transfers &amp; Other Expenses</b>      |                                    |                             |                  |                   |                   |                   |                   |
| 18                                         | Capital Outlay/Equipment           | 444,600                     | 444,700          | 458,000           | 471,800           | 485,900           | 500,500           |
| 19                                         | Transfer to/(from) other Utilities | 500,000                     | 2,000,000        | 3,750,000         | 2,850,000         | 2,750,000         | 2,100,000         |
| 20                                         | <b>Total Expenses</b>              | <b>7,608,400</b>            | <b>9,279,500</b> | <b>11,539,600</b> | <b>10,976,900</b> | <b>11,090,800</b> | <b>10,746,600</b> |
| 21                                         | Net Balance                        | 1,771,400                   | 536,300          | (1,500,800)       | (699,100)         | (565,400)         | 34,600            |
| 22                                         | Beginning Fund Balance (c)         | 2,107,100                   | 3,878,500        | 4,414,800         | 2,914,000         | 2,214,900         | 1,649,500         |
| 23                                         | End of Year Balance                | 3,878,500                   | 4,414,800        | 2,914,000         | 2,214,900         | 1,649,500         | 1,684,100         |
| <b>Emergency Reserve Fund (d)</b>          |                                    |                             |                  |                   |                   |                   |                   |
| 24                                         | Number of Days - Stormwater Only   | 199                         | 221              | 137               | 99                | 72                | 71                |
| 25                                         | Number of Days - Target            | 60                          | 60               | 60                | 60                | 60                | 60                |

- (a) Assumes 1 month lag before rates are fully effective.
- (b) Includes interest earnings on the Operating Fund and Bond Reserve Fund.
- (c) Beginning balance consists of funds in the Emergency Reserve Fund.
- (d) Reflects number of days of operation & maintenance expense, SRF Loan debt service, and capital outlay/equipment.

**Table 34 - Proposed Stormwater Rates**

| Description | 2025<br>Adopted | 2026<br>Proposed | 2027<br>Proposed | 2028<br>Proposed | 2029<br>Proposed |
|-------------|-----------------|------------------|------------------|------------------|------------------|
|             | \$              |                  |                  |                  |                  |

Service Charges - \$/ESU/Month (a)

|                   |       |       |       |       |       |
|-------------------|-------|-------|-------|-------|-------|
| Residential       | 10.22 | 10.72 | 10.93 | 11.14 | 11.36 |
| Non - Residential | 10.22 | 10.72 | 10.93 | 11.14 | 11.36 |

(a) 1 Equivalent Stormwater Unit (ESU) is equal to 2,650 square feet of impervious area.

## 10.4 Solid Waste and Recycling Tables

Table 35 – Historical and Projected Number of Solid Waste and Recycling Accounts

| Line No. | Description | Historical |         |         | Est. Actual | Budget  | Fin. Plan | Projected |         |         |         |
|----------|-------------|------------|---------|---------|-------------|---------|-----------|-----------|---------|---------|---------|
|          |             | FY 2020    | FY 2021 | FY 2022 | FY 2023     | FY 2024 | FY 2025   | FY 2026   | FY 2027 | FY 2028 | FY 2029 |
| Accounts |             |            |         |         |             |         |           |           |         |         |         |
| 1        | Residential | 35,505     | 37,728  | 37,806  | 37,995      | 38,185  | 38,376    | 38,568    | 38,761  | 38,954  | 39,149  |
|          | % Change    | 1.6%       | 6.3%    | 0.2%    | 0.5%        | 0.5%    | 0.5%      | 0.5%      | 0.5%    | 0.5%    | 0.5%    |

Table 36 - Existing Solid Waste and Recycling Rates effective October 1, 2022

|  | Fee |
|--|-----|
|--|-----|

Service Charges - \$/Month

|                                        |       |
|----------------------------------------|-------|
| Residential Fee                        | 16.75 |
| Extra cart                             | 5.00  |
| Each Yard waste bags (in excess of 10) | 1.25  |

*Note: This report was issued after the FY 2024 Solid Waste and Recycling rates were implemented on October 1, 2023.*

Table 37 - Historical and Projected Billings Under Existing Solid Waste and Recycling Rates

| Line No. | Description | Historical |           |             | Est. Actual | Budget    | Fin. Plan | Projected |           |           |           |
|----------|-------------|------------|-----------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
|          |             | FY 2020    | FY 2021   | FY 2022 (a) | FY 2023     | FY 2024   | FY 2025   | FY 2026   | FY 2027   | FY 2028   | FY 2029   |
|          |             | \$         | \$        | \$          | \$          | \$        | \$        | \$        | \$        | \$        | \$        |
| 1        | Residential | 6,519,898  | 6,617,447 | 7,173,700   | 7,637,000   | 7,675,200 | 7,713,600 | 7,752,100 | 7,790,900 | 7,829,800 | 7,869,000 |
|          | % Change    |            | 1.50%     | 8.41%       | 6.46%       | 0.50%     | 0.50%     | 0.50%     | 0.50%     | 0.50%     | 0.50%     |

(a) Reflects an 8.0% rate increase effective April 1, 2022.

**Table 38 - Historical and Projected Miscellaneous Solid Waste and Recycling Revenue**

| Line No. | Description                 | Historical |         | Est. Actual | Budget  | Fin. Plan | Projected |         |         |         |
|----------|-----------------------------|------------|---------|-------------|---------|-----------|-----------|---------|---------|---------|
|          |                             | FY 2021    | FY 2022 | FY 2023     | FY 2024 | FY 2025   | FY 2026   | FY 2027 | FY 2028 | FY 2029 |
| 1        | Bag Sales                   | 200,000    | 200,000 | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 2        | Extra Refuse Pick-up        | 108,272    | 129,970 | 175,000     | 175,000 | 175,000   | 175,000   | 175,000 | 175,000 | 175,000 |
| 3        | Return Check Fees (a)       | 1,985      | 1,868   | 0           | 3,500   | 3,500     | 3,500     | 3,500   | 3,500   | 3,500   |
| 4        | Penalties                   | 0          | 118,901 | 143,000     | 154,000 | 154,000   | 154,000   | 154,000 | 154,000 | 154,000 |
| 5        | Interest Income             | 0          | 73      | 1,690       | 1,820   | 0         | 0         | 0       | 0       | 0       |
| 6        | Sale of Assets              | 0          | 0       | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 7        | Gain/Loss Joint Venture     | 0          | 0       | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 8        | Overhead Fee                | 0          | 0       | 23,400      | 25,200  | 25,200    | 25,200    | 25,200  | 25,200  | 25,200  |
| 9        | Miscellaneous               | 22,228     | 38,465  | 16,250      | 17,500  | 17,500    | 17,500    | 17,500  | 17,500  | 17,500  |
| 10       | Sale of Material            | 3,081      | 3,659   | 13,000      | 14,000  | 0         | 0         | 0       | 0       | 0       |
| 11       | Property Damage             | 62         | 124     | 0           | 0       | 0         | 0         | 0       | 0       | 0       |
| 12       | Recycling Profit Share      | 67,418     | 128,966 | 115,975     | 118,294 | 120,659   | 123,072   | 125,533 | 128,044 | 130,605 |
| 13       | Total Miscellaneous Revenue | 403,047    | 622,027 | 488,315     | 509,314 | 495,859   | 498,272   | 500,733 | 503,244 | 505,805 |

(a) Projected interest income included in Table 39.

**Table 39 - Projected Solid Waste & Recycling Capital Improvement Program**

| Line No.                                                        | Description        | Projected |           |         |         |           |         |           | \$ |  |  |
|-----------------------------------------------------------------|--------------------|-----------|-----------|---------|---------|-----------|---------|-----------|----|--|--|
|                                                                 |                    | FY 2024   | FY 2025   | FY 2026 | FY 2027 | FY 2028   | FY 2029 | Total     |    |  |  |
| <b>Sanitation CIP Summary by Function Category - Uninflated</b> |                    |           |           |         |         |           |         |           |    |  |  |
| Stormwater Capital Projects                                     |                    |           |           |         |         |           |         |           |    |  |  |
| 1                                                               | Transfer Station   | 0         | 1,500,000 | 0       | 0       | 1,000,000 | 0       | 2,500,000 |    |  |  |
| 2                                                               | Total - Uninflated | 0         | 1,500,000 | 0       | 0       | 1,000,000 | 0       | 2,500,000 |    |  |  |
| <b>Sanitation CIP Summary by Funding Source - Inflated</b>      |                    |           |           |         |         |           |         |           |    |  |  |
| 3                                                               | Revenue Note       | 0         | 1,560,600 | 0       | 0       | 1,104,100 | 0       | 2,664,700 |    |  |  |
| 4                                                               | Total - Inflated   | 0         | 1,560,600 | 0       | 0       | 1,104,100 | 0       | 2,664,700 |    |  |  |

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 40 - Projected Solid Waste and Recycling O&M Expense**

| Line No. | Description                           | Est. Actual | Budget     | Fin. Plan  | Projected  |            |            |            |
|----------|---------------------------------------|-------------|------------|------------|------------|------------|------------|------------|
|          |                                       | FY 2023     | FY 2024    | FY 2025    | FY 2026    | FY 2027    | FY 2028    | FY 2029    |
|          | Sanitation Direct (a)                 | \$          | \$         | \$         | \$         | \$         | \$         | \$         |
| 1        | Sanitation (5125)                     | 7,596,700   | 8,384,000  | 8,785,200  | 8,680,500  | 9,024,900  | 9,388,400  | 9,772,300  |
|          | Subtotal                              | 7,596,700   | 8,384,000  | 8,785,200  | 8,680,500  | 9,024,900  | 9,388,400  | 9,772,300  |
|          | Indirect Costs                        |             |            |            |            |            |            |            |
|          | Fund 20                               |             |            |            |            |            |            |            |
| 2        | City Manager (1302)                   | 102,600     | 102,700    | 109,400    | 114,000    | 118,800    | 123,800    | 129,000    |
| 3        | Revenue (1503)                        | 421,800     | 461,100    | 491,800    | 506,300    | 521,300    | 536,800    | 552,800    |
| 4        | Finance Department - Logistics (1502) | 135,600     | 146,800    | 155,600    | 161,800    | 168,300    | 175,100    | 182,200    |
| 5        | General Government (1700)             | 293,300     | 347,900    | 362,200    | 369,500    | 377,000    | 384,700    | 392,500    |
| 6        | Operations (5100)                     | 90,200      | 102,500    | 112,800    | 116,700    | 120,800    | 125,000    | 129,400    |
| 7        | Building Maintenance (5115)           | 229,900     | 270,200    | 283,800    | 295,600    | 307,800    | 320,600    | 333,900    |
| 8        | Fleet Maintenance (5120)              | 446,200     | 560,600    | 593,100    | 616,300    | 640,400    | 665,600    | 691,800    |
| 9        | Construction (5200)                   | 300,600     | 309,700    | 329,600    | 343,100    | 357,300    | 372,000    | 387,400    |
| 10       | Engineering (5205)                    | 520,800     | 652,000    | 690,200    | 717,100    | 745,000    | 774,100    | 804,300    |
| 11       | Engineering Planning (5215)           | 194,700     | 208,400    | 218,600    | 226,300    | 234,400    | 242,700    | 251,400    |
| 12       | Subtotal                              | 2,735,700   | 3,161,900  | 3,347,100  | 3,466,700  | 3,591,100  | 3,720,400  | 3,854,700  |
| 13       | Total Direct and Indirect Costs       | 10,332,400  | 11,545,900 | 12,132,300 | 12,147,200 | 12,616,000 | 13,108,800 | 13,627,000 |
|          | Capital Outlay                        |             |            |            |            |            |            |            |
| 14       | Sanitation Direct                     | 0           | 1,365,000  | 1,365,000  | 1,406,000  | 1,448,100  | 1,491,600  | 1,536,300  |
| 15       | Fund 20                               | 4,300       | 176,000    | 181,500    | 186,900    | 192,500    | 198,300    | 204,300    |
| 16       | Subtotal                              | 4,300       | 1,541,000  | 1,546,500  | 1,592,900  | 1,640,600  | 1,689,900  | 1,740,600  |
| 16       | Total Operation & Maintenance Expense | 10,336,700  | 13,086,900 | 13,678,800 | 13,740,100 | 14,256,600 | 14,798,700 | 15,367,600 |

(a) Excludes Payment in Lieu of Taxes.

**Table 41 - Existing Solid Waste & Recycling Loan Payments**

| Line No. | Description            | Fiscal Year Ending June 30, |         |         |         |         |         |    |           |    |
|----------|------------------------|-----------------------------|---------|---------|---------|---------|---------|----|-----------|----|
|          |                        | \$                          | \$      | \$      | \$      | \$      | \$      | \$ | \$        | \$ |
|          | Existing Loans         |                             |         |         |         |         |         |    |           |    |
| 1        | Term Loan 1            | 371,430                     | 371,430 | 371,430 | 371,430 | 371,430 | 371,430 | 0  | 2,228,580 |    |
| 2        | Term Loan 2            | 166,670                     | 166,670 | 166,670 | 166,670 | 166,670 | 166,670 | 0  | 1,000,020 |    |
| 3        | Total Sources of Funds | 538,100                     | 538,100 | 538,100 | 538,100 | 538,100 | 538,100 | 0  | 3,228,600 |    |

**Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study**

**Table 42 - Comparison of Projected Solid Waste and Recycling Revenue Under Existing Rates with Projected Revenue Requirements**

| Line No. | Description                        | Fiscal Year Ending June 30, |                   |                   |                   |                   |                   |                   |
|----------|------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|          |                                    | 2023                        | 2024              | 2025              | 2026              | 2027              | 2028              | 2029              |
|          |                                    | \$                          | \$                | \$                | \$                | \$                | \$                | \$                |
| 1        | Revenue Under Existing Rates       | 7,637,000                   | 7,675,200         | 7,713,600         | 7,752,100         | 7,790,900         | 7,829,800         | 7,869,000         |
|          | Increased Revenue (a)              |                             |                   |                   |                   |                   |                   |                   |
| 2        | \$5.00 Effective October 1, 2023   |                             | 1,527,400         | 2,302,600         | 2,314,100         | 2,325,600         | 2,337,300         | 2,349,000         |
| 3        | \$2.50 Effective October 1, 2024   |                             |                   | 767,500           | 1,157,000         | 1,162,800         | 1,168,600         | 1,174,500         |
| 4        | \$2.50 Effective October 1, 2025   |                             |                   |                   | 771,400           | 1,162,800         | 1,168,600         | 1,174,500         |
| 5        | \$2.50 Effective October 1, 2026   |                             |                   |                   |                   | 775,200           | 1,168,600         | 1,174,500         |
| 6        | \$2.50 Effective October 1, 2027   |                             |                   |                   |                   |                   | 779,100           | 1,174,500         |
| 7        | \$2.50 Effective October 1, 2028   |                             |                   |                   |                   |                   |                   | 783,000           |
| 8        | Total Revenue from Rates           | 7,637,000                   | 9,202,600         | 10,783,700        | 11,994,600        | 13,217,300        | 14,452,000        | 15,699,000        |
| 9        | Other Revenue                      | 488,300                     | 509,300           | 495,900           | 498,300           | 500,700           | 503,200           | 505,800           |
| 10       | Interest Income (b)                | 43,600                      | 24,000            | 6,300             | 300               | 500               | 700               | 3,900             |
| 11       | Total Revenues                     | 8,168,900                   | 9,735,900         | 11,285,900        | 12,493,200        | 13,718,500        | 14,955,900        | 16,208,700        |
|          | Operation & Maintenance Expense    |                             |                   |                   |                   |                   |                   |                   |
| 12       | Direct                             | 7,596,700                   | 8,384,000         | 8,785,200         | 8,680,500         | 9,024,900         | 9,388,400         | 9,772,300         |
| 13       | Indirect                           | 2,735,700                   | 3,161,900         | 3,347,100         | 3,466,700         | 3,591,100         | 3,720,400         | 3,854,700         |
| 14       | Payment in Lieu of Taxes           | 560,800                     | 690,200           | 808,800           | 899,600           | 991,300           | 1,083,900         | 1,177,400         |
| 15       | Payment in Lieu of Taxes Rate      | 7.5%                        | 7.5%              | 7.5%              | 7.5%              | 7.5%              | 7.5%              | 7.5%              |
| 16       | Net Revenue                        | (2,724,300)                 | (2,500,200)       | (1,655,200)       | (553,600)         | 111,200           | 763,200           | 1,404,300         |
|          | Debt Service Requirements          |                             |                   |                   |                   |                   |                   |                   |
| 17       | Existing Loans                     | 538,100                     | 538,100           | 538,100           | 538,100           | 538,100           | 538,100           | 0                 |
| 18       | Total Loan Debt Service            | 538,100                     | 538,100           | 538,100           | 538,100           | 538,100           | 538,100           | 0                 |
|          | Transfers & Other Expenses         |                             |                   |                   |                   |                   |                   |                   |
| 19       | Capital Outlay/Equipment           | 4,300                       | 1,541,000         | 1,546,500         | 1,592,900         | 1,640,700         | 1,689,900         | 1,740,600         |
| 20       | Cash Financing of Capital Projects | 0                           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| 21       | Transfer to/(from) other Utilites  | 0                           | 0                 | (1,250,000)       | (2,750,000)       | (2,100,000)       | (1,500,000)       | (1,600,000)       |
| 22       | <b>Total Expenses</b>              | <b>11,435,600</b>           | <b>14,315,200</b> | <b>13,775,700</b> | <b>12,427,800</b> | <b>13,686,100</b> | <b>14,920,700</b> | <b>14,945,000</b> |
| 23       | Net Balance                        | (3,266,700)                 | (4,579,300)       | (2,489,800)       | 65,400            | 32,400            | 35,200            | 1,263,700         |
| 24       | Beginning Fund Balance (c)         | 10,358,600                  | 7,091,900         | 2,512,600         | 22,800            | 88,200            | 120,600           | 155,800           |
| 25       | End of Year Balance                | 7,091,900                   | 2,512,600         | 22,800            | 88,200            | 120,600           | 155,800           | 1,419,600         |
|          | Emergency Reserve Fund (d)         |                             |                   |                   |                   |                   |                   |                   |
| 26       | Number of Days - Sanitation Only   | 238                         | 67                | 1                 | 2                 | 3                 | 4                 | 31                |
| 27       | Number of Days - Target            | 60                          | 60                | 60                | 60                | 60                | 60                | 60                |

- (a) Assumes 1 month lag before rates are fully effective.
- (b) Includes interest earnings on the Operating Fund.
- (c) Beginning balance consists of funds in the Emergency Reserve Fund.
- (d) Reflects number of days of operation & maintenance expense, loans and capital outlay/equipment.

**Table 43 - Proposed Solid Waste and Recycling Rates**

| Description                            | 2024 Adopted | 2025 Proposed | 2026 Proposed | 2027 Proposed | 2028 Proposed | 2029 Proposed |
|----------------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|
| <b>Service Charges - \$/Month</b>      |              |               |               |               |               |               |
| Residential Fee                        | 21.75        | 24.25         | 26.75         | 29.25         | 31.75         | 34.25         |
| Extra cart                             | 7.50         | 7.50          | 7.50          | 7.50          | 7.50          | 7.50          |
| Each Yard waste bags (in excess of 20) | 5.00         | 5.00          | 5.00          | 5.00          | 5.00          | 5.00          |