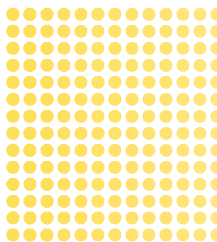


BROKEN ARROW

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 \$553,848.
- 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 Operator Service Workers (2)
Utilities:	Service Workers (2) Water Quality Tech Crew Supervisor
Engineering:	Project Engineer

Public Safety

Fire:	Warehouse and Medical Supply Technician
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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 list 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 (101st 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 (OOWA) 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 OOWA 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,

A handwritten signature in black ink, appearing to read "Michael Spurgeon". The signature is fluid and cursive, with a large initial "M".

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
Revenues:				
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	-	-
Total Revenues	98,642,078	80,657,508	132,500	75,000
Other Financing Sources:				
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	-	-
Total Other Financing Sources	22,889,985	74,197,349	-	-
Total Revenues & Sources	121,532,064	154,854,857	132,500	75,000
Beginning Reserved Fund Balance:				
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		-	-
Total Beginning Reserved Fund Balance	32,130,152	22,382,515	2,149,130	990,598
Total Sources	153,662,215	177,237,372	2,281,630	1,065,598
Expenditures				
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	-	-
Total Expenditures	32,478,469	130,338,192	225,000	770,193
Other Financing Uses-				
Transfers Out	88,499,746	24,203,485	-	-
Bond Issuance Costs	-	-	-	-
Total Other Financing Uses	88,499,746	24,203,485	-	-
Total Expenditures & Uses	120,978,215	154,541,678	225,000	770,193
Ending Reserved Fund Balance:				
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		-	-
Total Ending Reserved Fund Balance	32,684,000	22,695,695	2,056,630	295,405
Total Budget	153,662,215	177,237,372	2,281,630	1,065,598

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

DESCRIPTION	CONVENTION & VISITORS BUREAU 227	VEHICLE REPLACEMENT FUND 329	SALES TAX CAPITAL IMPROVEMENT 330	POLICE ENHANCEMENT 331
Revenues:				
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	-
Total Revenues	856,500		10,968,112	48,100
Other Financing Sources:				
Transfer of Fund Balance for	-	-	-	-
Prior Year Capital Projects	-	-	-	-
OWRB Proceeds from Prior Years	-	-	-	-
Transfers In	-	2,187,500	-	-
Bond/Note Proceeds	-	-	-	-
Total Other Financing Sources	-	2,187,500	-	-
Total Revenues & Sources	856,500	2,187,500	10,968,112	48,100
Beginning Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	-	18,039,402	-
Debt Service	-	-	900,000	-
Other Purposes	1,813,576	937,500	-	273,379
Total Beginning Reserved Fund Balance	1,813,576	937,500	18,939,402	321,479
Total Sources	2,670,076	3,125,000	29,907,514	321,479
Expenditures				
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	-
Total Expenditures	708,550	2,820,000	23,527,914	151,000
Other Financing Uses-				
Transfers Out	300,000	-	-	-
Bond Issuance Costs	-	-	-	-
Total Other Financing Uses	300,000		-	-
Total Expenditures & Uses	1,008,550	2,820,000	23,527,914	151,000
Ending Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	305,000	4,579,600	-
Debt Service	-	-	1,800,000	-
Other Purposes	1,661,526	-	-	170,479
Total Ending Reserved Fund Balance	1,661,526	305,000	6,379,600	170,479
Total Budget	2,670,076	3,125,000	29,907,514	321,479

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

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

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

DESCRIPTION	E-911 336	CRIME PREVENTION 337	BATTLE CREEK GOLF COURSE 340	ALCOHOL ENFORCEMENT 341
Revenues:				
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	-	-	-	-
Total Revenues	1,610,000	30,000	1,950,000	5,300
Other Financing Sources:				
Transfer of Fund Balance for	-	-	-	-
Prior Year Capital Projects	-	-	-	-
OWRB Proceeds from Prior Years	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Other Financing Sources	-	-	-	-
Total Revenues & Sources	1,610,000	30,000	1,950,000	5,300
Beginning Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other Purposes	2,550,175	138,619	253,059	97,273
Total Beginning Reserved Fund Balance	2,550,175	138,619	253,059	97,273
Total Sources	4,160,175	168,619	2,203,059	102,573
Expenditures				
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	-	-	-	-
Total Expenditures	598,456	29,790	1,750,000	42,000
Other Financing Uses-				
Transfers Out	1,000,000	-	-	-
Bond Issuance Costs	-	-	-	-
Total Other Financing Uses	1,000,000	-	-	-
Total Expenditures & Uses	1,598,456	29,790	1,750,000	42,000
Ending Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other Purposes	2,561,719	138,829	453,059	60,573
Total Ending Reserved Fund Balance	2,561,719	138,829	453,059	60,573
Total Budget	4,160,175	168,619	2,203,059	102,573

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

DESCRIPTION	STREET LIGHTING 342	STREET SALES TAX 343	POLICE SALES TAX 344	FIRE SALES TAX 345
Revenues:				
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
Total Revenues	1,226,000	5,376,500	3,717,436	4,212,488
Other Financing Sources:				
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	-	-	-	-
Total Other Financing Sources	-	-	40,919,079	30,283,118
Total Revenues & Sources	1,226,000	5,376,500	44,636,514	34,495,606
Beginning Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	10,287,295	-	-
Debt Service	-	-	-	-
Other Purposes	1,053,731	-	29,548,041	15,209,226
Total Beginning Reserved Fund Balance	1,053,731	10,287,295	29,548,041	15,209,226
Total Sources	2,279,731	15,663,795	74,184,555	49,704,832
Expenditures				
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	-	-	-	-
Total Expenditures	1,725,000	15,130,441	40,355,899	32,558,002
Other Financing Uses-				
Transfers Out	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Other Financing Uses	-	-	-	-
Total Expenditures & Uses	1,725,000	15,130,441	40,355,899	32,558,002
Ending Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	533,354	-	-
Debt Service	-	-	-	-
Other Purposes	554,731	-	33,828,656	17,146,830
Total Ending Reserved Fund Balance	554,731	533,354	33,828,656	17,146,830
Total Budget	2,279,731	15,663,795	74,184,555	49,704,832

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

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

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

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

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

DESCRIPTION	2011 BOND ISSUE 591	2014 BOND ISSUE 592	2018 BOND ISSUE 593	WORKERS COMPENSATION 660
Revenues:				
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
Total Revenues	250	36,500	4,250,000	1,529,500
Other Financing Sources:				
Transfer of Fund Balance for	-	-	-	-
Prior Year Capital Projects	-	-	-	-
OWRB Proceeds from Prior Years	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	21,000,000	-
Total Other Financing Sources	-	-	21,000,000	-
Total Revenues & Sources	250	36,500	25,250,000	1,529,500
Beginning Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	266,129	5,437,483	-	-
Debt Service	-	-	-	-
Other Purposes	-	-	100,288,297	2,664,270
Total Beginning Reserved Fund Balance	266,129	5,437,483	100,288,297	2,664,270
Total Sources	266,379	5,473,983	125,538,297	4,193,770
Expenditures				
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	-	-	-	-
Total Expenditures	266,379	5,473,983	109,730,078	1,200,000
Other Financing Uses-				
Transfers Out	-	-	-	-
Bond Issuance Costs	-	-	145,000	-
Total Other Financing Uses	-	-	145,000	-
Total Expenditures & Uses	266,379	5,473,983	109,875,078	1,200,000
Ending Reserved Fund Balance:				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other Purposes	-	-	15,663,219	2,993,770
Total Ending Reserved Fund Balance	-	-	15,663,219	2,993,770
Total Budget	266,379	5,473,983	125,538,297	4,193,770

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

	GROUP HEALTH & LIFE 661	DEBT SERVICE 770	BROKEN ARROW ECONOMIC DEVELOPMENT AUTHORITY 887	CREEK 51 TIF 888	TOTAL
Revenues:					
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
Total Revenues	14,284,566	23,556,703	1,900,000	50,000	259,018,731
Other Financing Sources:					
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
Total Other Financing Sources	-	-	11,528,000	-	203,005,031
Total Revenues & Sources	14,284,566	23,556,703	13,428,000	50,000	462,023,762
Beginning Reserved Fund Balance:					
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
Total Beginning Reserved Fund Balance	228,542	20,458,369	5,568,715	39,282	284,532,675
Total Sources	14,513,108	44,015,072	18,996,715	89,282	746,556,437
Expenditures					
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
Total Expenditures	12,500,000	22,806,596	14,350,210	25,000	455,957,612
Other Financing Uses-					
Transfers Out	-	75,000	-	-	115,178,231
Bond Issuance Costs	-	-	-	-	145,000
Total Other Financing Uses	-	75,000	-	-	115,323,231
Total Expenditures & Uses	12,500,000	22,881,596	-	-	571,280,843
Ending Reserved Fund Balance:			14,350,210	25,000	
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
Total Ending Reserved Fund Balance	2,013,108	21,133,476	4,646,505	64,282	175,275,594
Total Budget	14,513,108	44,015,072	18,996,715	89,282	746,556,437

**City of Broken Arrow
Governmental Funds
FY2026**

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
CITY MANAGER			
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
Total Full Time:	14	14	14
FINANCE			
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
Total Full Time:	16	16	16
LEGAL			
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
Total Full Time:	9	9	9
Legal Intern	1	1	1
Total Seasonal :	1	1	1

City of Broken Arrow
Governmental Funds
FY2026

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
HUMAN RESOURCES			
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
Total Full Time:	11	12	12
INFORMATION TECHNOLOGY			
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
Total Full Time:	14	14	15
CITY CLERK			
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
Total Full Time:	9	9	9

**City of Broken Arrow
Governmental Funds
FY2026**

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
CITY CLERK (continued)			
Municipal Judge (Part Time)	1	1	1
Presiding Judge (Part Time)	1	1	1
Total Part Time:	2	2	2
DEVELOPMENT SERVICES			
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
Total Full Time:	39	39	39
Receptionist Part Time	2	2	2
Total Part Time:	2	2	2
Intern	1	1	1
Total Seasonal:	1	1	1
POLICE			
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
Total Sworn Positions:	156	156	156

**City of Broken Arrow
Governmental Funds
FY2026**

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
POLICE (continued)			
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
Total Non Sworn:	69	70	70
Community Service Officer	0	2	2
Court Marshall (Part Time)	2	2	2
Police Property Room Technician (Part Time)	1	1	1
Total Part Time:	3	5	5
FIRE			
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
Total Sworn Positions:	175	175	175

**City of Broken Arrow
Governmental Funds
FY2026**

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
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
Total Non Sworn:	5	5	6
Total Full Time:	180	180	181
FIRE (continued)			
Fire Prevention Technician (Part Time)	1	1	1
Total Part Time:	1	1	1
STREET			
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
Total Full Time:	34	34	34
Service Worker Street Seasonal	1	1	1
Total Seasonal:	1	1	1
PARKS			
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 2023-2024	Approved 2024-2025	Proposed 2025-2026
PARKS (continued)			
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
Total Full Time:	56	59	60
Recreation Assistant (Part Time)	4	4	4
Total Part Time:	4	4	4
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
Total Seasonal:	91	91	91
GOVERNMENTAL FUND TOTALS			
Full time			
Non-sworn positions	276	281	284
Sworn positions	331	331	331
Total Full Time:	607	612	615
Total Part Time:	12	14	14
Total Seasonal:	94	94	94

City of Broken Arrow
BAMA
FY2026

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
CITY MANAGER			
Assistant City Manager Operations	1	1	1
Executive Assistant to the City Manager of Operations	1	1	1
Total Full Time:	2	2	2
FINANCE			
Utility Services Clerk	6	6	6
Utility Services Manager	1	1	1
Utility Services Specialist	1	1	1
Utility Services Technician	2	2	2
Total Full Time:	10	10	10
GENERAL/MAINTENANCE SERVICES			
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
Total Full Time:	43	44	44
SOLID WASTE & RECYCLING			
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
Total Full Time:	59	56	56

City of Broken Arrow
BAMA
FY2026

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
STORMWATER			
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
Total Full Time:	41	41	45
Service Worker Stormwater Seasonal	1	1	1
Total Seasonal:	1	1	1
ENGINEERING & CONSTRUCTION			
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
Total Full Time:	30	32	33
Intern	2	2	2
Total Seasonal:	2	2	2
INFORMATION TECHNOLOGIES			
GIS Analyst	2	0	0
GIS Division Manager	1	1	1
GIS Specialist	1	3	3
SCADA Engineer	1	1	1
Total Full Time:	5	5	5

City of Broken Arrow

BAMA

FY2026

Position	Approved 2023-2024	Approved 2024-2025	Proposed 2025-2026
UTILITIES			
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
Total Full Time:	94	95	99
BAMA FUND TOTALS			
Total Full Time:	284	285	294
Total Seasonal:	3	3	3
Total BAMA	287	288	297

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

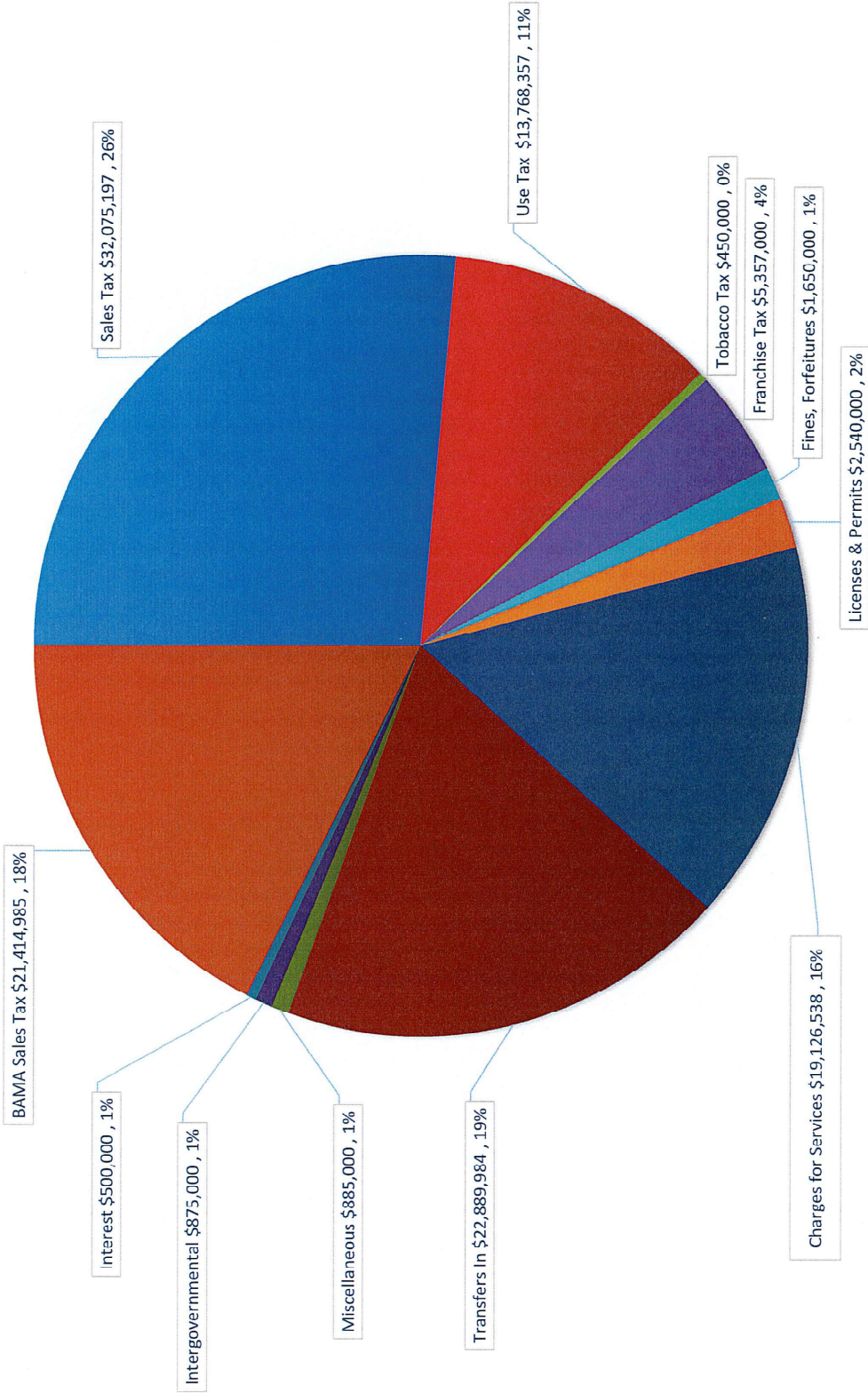
1. **Purpose:** Establish a policy for ensuring that BAMA complies with the requirements of the annual budget and the economic criteria established by BAMA and the City Council.
2. **Background:** BAMA has a specific policy establishing the parameters and actions that should be taken to ensure budget 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

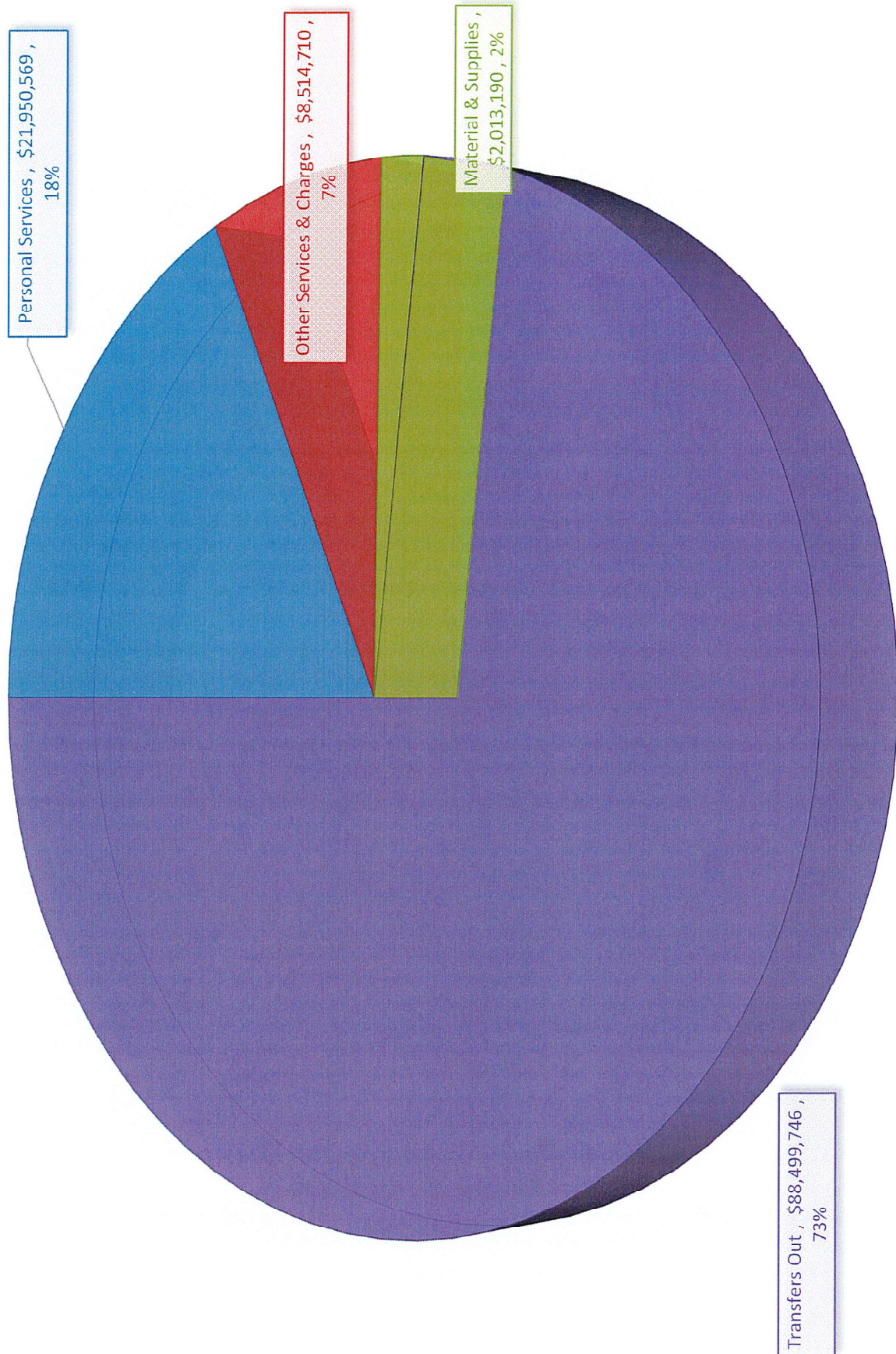
- (2) When the six-month rolling average of the monthly BAMA Emergency Reserve Fund Balance is at or below seventy-five (75) percent but more than fifty (50) percent of the required BAMA Emergency Reserve Fund Balance the departments will take all actions listed above plus cease all out of town travel, 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 2024	BUDGET 2025	ESTIMATED ACTUAL 2025	BUDGET 2026	FINANCIAL PLAN 2027
Beginning Fund Balance:					
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
Total Reserved Fund Balances	31,164,184	35,943,071	35,943,071	32,130,152	32,684,000
Total Fund Balance	31,164,184	35,943,071	35,943,071	32,130,152	32,684,000
Taxes					
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
Total Sales Tax	50,387,915	51,626,726	52,699,688	53,490,183	55,415,168
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
Total Taxes	69,712,767	71,388,609	71,780,723	73,065,540	75,297,050
Other Revenues					
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
Total Other Revenues	22,240,552	22,165,726	25,362,915	25,576,538	25,960,186
Total Current Revenues	91,953,318	93,554,335	97,143,638	98,642,078	101,257,236
Other Financing Sources:					
Transfers In	21,505,298	22,315,533	22,748,508	22,889,985	23,211,210
Fund Balance Transfer	-	-	-	-	-
Total Revenues	113,458,616	115,869,868	119,892,146	121,532,064	124,468,446
Current Expenditures					
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
Total Current Expenditures	26,422,851	26,715,141	26,121,700	32,478,469	33,204,921
Other Financing Sources (Uses):					
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
Total Other Financing Sources (Uses):	82,256,879	89,046,265	97,583,365	88,499,746	91,183,587
Total Budget	108,679,729	115,761,406	123,705,065	120,978,215	124,388,508
Net Income	4,778,887	108,462	(3,812,919)	553,848	79,938
Ending Fund Balance:					
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
Ending Fund Balance	35,943,071	36,051,533	32,130,152	32,684,000	32,763,938

**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
Franchise Tax					
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
Total Franchise Tax	4,976,797	5,610,000	5,070,975	5,357,000	5,432,000
License and Permits					
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
Total License and Permits	2,409,171	1,895,000	2,419,512	2,540,000	2,640,000
Intergovernmental					
Intergovernmental	480,412	300,000	325,000	525,000	300,000
Alcoholic Beverage Tax	344,121	350,000	325,000	350,000	350,000
Total Intergovernmental	824,533	650,000	650,000	875,000	650,000
Fines, Forfeitures & Assessments					
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
Total Fines	1,559,111	1,003,000	1,621,494	1,504,000	1,604,000
Charges for Services					
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
Total Charges for Services	15,620,663	16,742,726	18,574,362	19,126,538	19,176,500

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
Total Miscellaneous	1,348,484	1,575,000	1,587,547	885,000	630,000
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
Total Transfers In	21,505,298	22,315,533	22,748,508	22,889,985	23,211,210

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

	PERSONNEL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
DEPARTMENT/DIVISION				
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
TOTAL CITY MANAGER	1,961,734	178,089	28,581	2,168,405
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
TOTAL COMMUNITY DEVELOPMENT	3,476,494	531,284	67,502	4,075,279
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	-	-	-	-
TOTAL STREET/STORMWATER	2,429,140	307,413	729,256	3,465,809
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
TOTAL PARKS	4,630,487	1,111,931	579,271	6,321,689
TOTAL DEPARTMENTAL	18,997,390	5,880,203	1,545,257	26,422,851
TRANSFERS OUT				
BAMA				20,170,298
BAEDA				600,000
PUBLIC SAFETY SALES TAX:				
POLICE				33,480,082
FIRE				28,006,499
TRANSFERS OUT				82,256,879
TOTAL EXPENDITURES/USES	18,997,390	5,880,203	1,545,257	108,679,729

**GENERAL FUND
BUDGETED EXPENDITURES
FISCAL YEAR 2025**

	PERSONNEL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
DEPARTMENT/DIVISION				
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
TOTAL CITY MANAGER	1,278,460	352,300	34,025	1,664,785
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
TOTAL COMMUNITY DEVELOPMENT	4,073,079	741,685	105,900	4,920,664
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	-	-	-	-
TOTAL STREET/STORMWATER	2,594,272	265,850	843,300	3,703,422
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
TOTAL PARKS	5,392,615	1,354,400	675,200	7,422,215
TOTAL DEPARTMENTAL	16,957,771	7,893,344	1,864,025	26,715,140
TRANSFERS OUT				
BAMA				20,665,533
BAEDA				5,325,110
PUBLIC SAFETY SALES TAX:				
POLICE				34,334,441
FIRE				28,721,181
TRANSFERS OUT				89,046,265
TOTAL EXPENDITURES/USES	16,957,771	7,893,344	1,864,025	115,761,405

**GENERAL FUND
ESTIMATED ACTUAL
FISCAL YEAR 2025**

	PERSONNEL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
DEPARTMENT/DIVISION				
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
TOTAL CITY MANAGER	1,322,834	341,700	39,805	1,704,339
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
TOTAL COMMUNITY DEVELOPMENT	3,737,466	786,385	102,900	4,626,751
FINANCE	1,067,998	254,524	17,850	1,340,372
GENERAL GOVERNMENT	17,157	2,475,042	34,462	2,526,661
CITY/COURT CLERK	426,853	269,161	20,300	716,314
STREET	2,100,564	235,900	615,700	2,952,164
SIGNAL MAINTENANCE	493,927	62,850	57,650	614,427
TRAFFIC	-	-	-	-
TOTAL STREET/STORMWATER	2,594,491	298,750	673,350	3,566,591
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
TOTAL PARKS	5,014,254	1,357,515	665,550	7,037,319
TOTAL DEPARTMENTAL	16,647,238	7,755,646	1,718,816	26,121,700
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
TRANSFERS OUT				97,583,365
TOTAL EXPENDITURES/USES	16,647,238	7,755,646	1,718,816	123,705,065

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

	PERSONNEL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
DEPARTMENT/DIVISION				
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
TOTAL CITY MANAGER	2,225,589	572,600	43,790	2,841,979
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
TOTAL COMMUNITY DEVELOPMENT	4,017,393	617,250	66,250	4,700,893
FINANCE	1,975,662	259,000	19,800	2,254,462
GENERAL GOVERNMENT	48,984	2,842,250	37,900	2,929,134
CITY/COURT CLERK	838,680	302,300	19,300	1,160,280
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
TOTAL STREET/STORMWATER	2,692,490	353,750	928,600	3,974,840
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
TOTAL PARKS	5,508,043	1,534,800	738,550	7,781,393
TOTAL DEPARTMENTAL	21,950,569	8,514,710	2,013,190	32,478,469
TRANSFERS OUT				
BAMA				21,414,985
BAEDA				600,000
PUBLIC SAFETY SALES TAX:				
POLICE				36,201,643
FIRE				30,283,118
TRANSFERS OUT				88,499,746
TOTAL EXPENDITURES/USES	21,950,569	8,514,710	2,013,190	120,978,215

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

	PERSONNEL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
DEPARTMENT/DIVISION				
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
TOTAL CITY MANAGER	2,277,740	390,800	44,300	2,712,840
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
TOTAL COMMUNITY DEVELOPMENT	4,136,714	691,050	88,000	4,915,764
FINANCE	2,033,686	268,300	20,000	2,321,986
GENERAL GOVERNMENT	48,984	2,736,350	37,900	2,823,234
CITY/COURT CLERK	864,571	310,300	19,300	1,194,171
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
TOTAL STREET/STORMWATER	2,781,213	372,700	945,500	4,099,413
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
TOTAL PARKS	5,746,320	1,568,700	767,050	8,082,070
TOTAL DEPARTMENTAL	22,650,183	8,460,388	2,094,350	33,204,921
TRANSFERS OUT				
BAMA				21,736,210
BAEDA				600,000
PUBLIC SAFETY SALES TAX:				
POLICE				37,161,406
FIRE				31,085,972
TRANSFERS OUT				90,583,587
TOTAL EXPENDITURES/USES	22,650,183	8,460,388	2,094,350	123,788,508

OFFICE OF THE CITY ATTORNEY

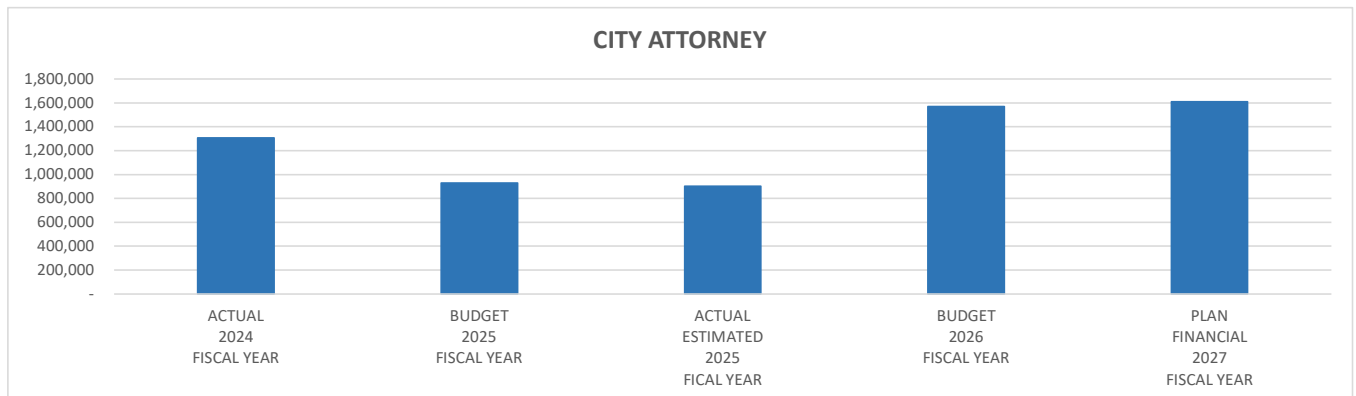
PURPOSE:

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FICAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
SALARIES & WAGES	881,896		453,729		533,998		968,610		980,390
EMPLOYEE BENEFITS	263,640		139,827		135,512		298,089		307,317
TOTAL PERSONNEL SERVICES	1,145,535		593,557		669,510		1,266,699		1,287,707
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	132,259		280,200		150,200		241,750		251,350
MATERIALS & SUPPLIES	29,301		56,000		83,500		59,500		72,500
TOTAL	1,307,096		929,757		903,210		1,567,949		1,611,557



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		881,896	453,729	533,998	968,610	980,390
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		263,640	139,827	135,512	298,089	307,317
TOTAL PERSONNEL SERVICES		1,145,535	593,557	669,510	1,266,699	1,287,707
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	-	-	-	-	-
PROF & TECH SERVICES		103,761	166,000	66,000	120,000	124,000
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
PROPERTY SERVICES		18,053	90,500	60,500	26,500	28,500
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	-	-	-	-	-
OTHER SERVICES		10,445	23,700	23,700	95,250	98,850
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
MATERIAL & SUPPLIES		29,301	56,000	83,500	59,500	72,500
CITY ATTORNEY		1,307,096	929,757	903,210	1,567,949	1,611,557

HUMAN RESOURCES DEPARTMENT

PURPOSE:

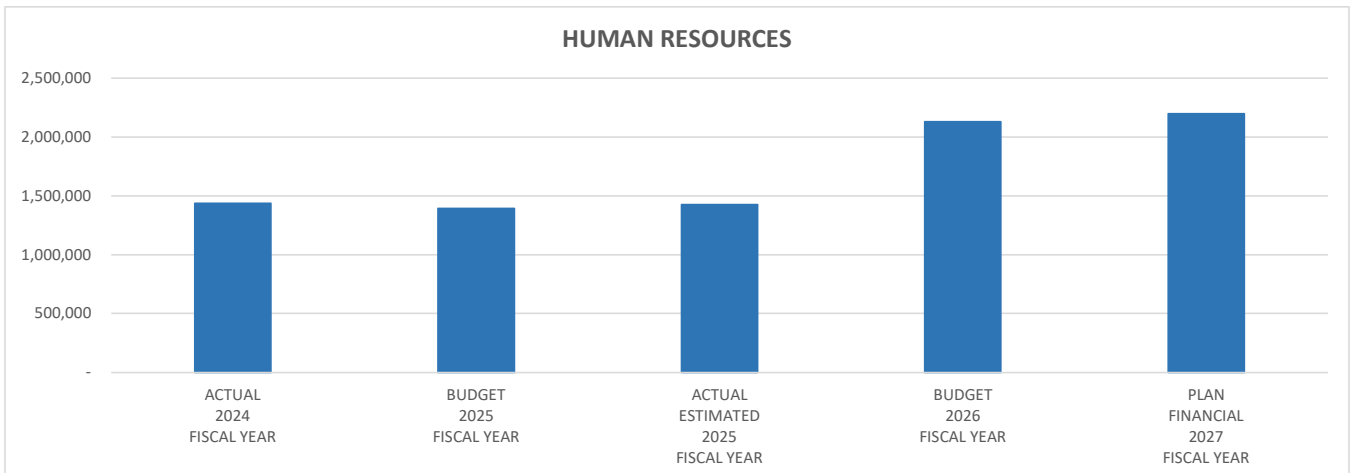
Human Resources provides services to the City and its employees by assisting in the hiring and onboarding of new employees, maintaining accurate employee records, administering employee benefit plans and providing training opportunities. In addition, Human Resources works to maintain safe work conditions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

	FY 2024	FY2025	FY2026
Total Full Time	11	12	12
Total Part Time	0	0	0

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
SALARIES & WAGES	738,821		475,285		465,421		970,927		988,378
EMPLOYEE BENEFITS	287,953		184,611		203,772		405,296		431,420
TOTAL PERSONNEL SERVICES	1,026,773		659,896		669,193		1,376,223		1,419,798
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	373,046		686,800		709,575		697,700		721,400
MATERIALS & SUPPLIES	35,619		47,200		47,200		54,400		59,000
TOTAL	1,435,438		1,393,896		1,425,968		2,128,323		2,200,198

HUMAN RESOURCES



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		738,821	475,285	465,421	970,927	988,378
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
EMPLOYEE BENEFITS		287,953	184,611	203,772	405,296	431,420
TOTAL PERSONNEL SERVICES		1,026,773	659,896	669,193	1,376,223	1,419,798
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
PROF & TECH SERVICES		288,235	404,700	424,775	380,400	396,000
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
PROPERTY SERVICES		40,539	202,600	205,300	235,500	239,800
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
OTHER SERVICES		44,271	79,500	79,500	81,800	85,600
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
MATERIAL & SUPPLIES		35,619	47,200	47,200	54,400	59,000
HUMAN RESOURCES		1,435,438	1,393,896	1,425,968	2,128,323	2,200,198

INFORMATION TECHNOLOGIES DEPARTMENT

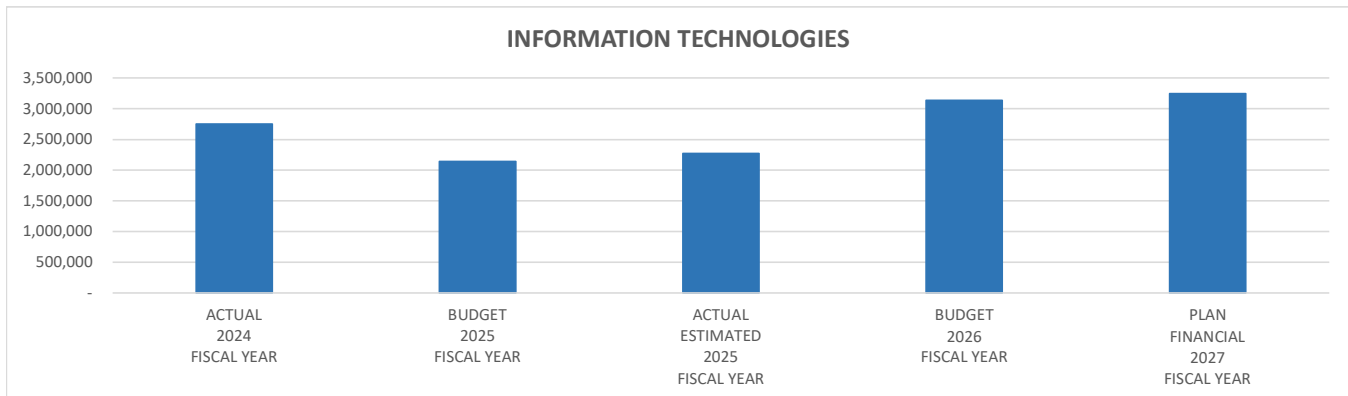
PURPOSE:

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



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		1,468,159	759,384	833,601	1,461,835	1,488,059
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
EMPLOYEE BENEFITS		509,975	277,069	293,881	538,971	565,392
TOTAL PERSONNEL SERVICES		1,978,134	1,036,454	1,127,481	2,000,807	2,053,450
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
PROF & TECH SERVICES		26,203	118,439	85,439	79,550	86,500
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
PROPERTY SERVICES		690,177	903,503	976,955	972,860	1,021,438
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
OTHER SERVICES		39,136	50,400	50,400	40,900	41,500
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
MATERIAL & SUPPLIES		19,975	31,400	33,899	45,100	40,800
INFORMATION SERVICES		2,753,625	2,140,196	2,274,174	3,139,217	3,243,688

CITY MANAGER

DIVISIONS:

City Manager
Economic Development

Communications

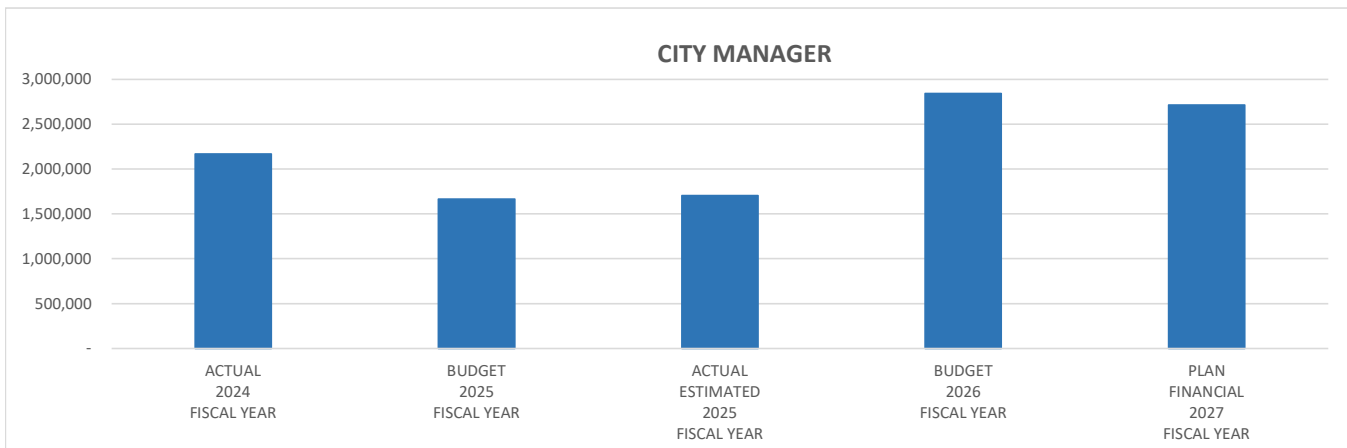
PURPOSE:

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
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
TOTAL PERSONNEL SERVICES	1,961,734		1,278,460		1,322,834		2,225,589		2,277,740
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	178,089		352,300		341,700		572,600		390,800
MATERIALS & SUPPLIES	28,581		34,025		39,805		43,790		44,300
TOTAL	2,168,405		1,664,785		1,704,339		2,841,979		2,712,840



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		813,746	485,496	445,298	917,459	931,156
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		297,360	174,777	235,001	331,431	347,344
TOTAL PERSONNEL SERVICES		1,111,107	660,272	680,299	1,248,890	1,278,501
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	-	-	-	-	-
PROF & TECH SERVICES		10,930	13,500	13,500	15,500	15,500
1101300-540550	MAINTENANCE SERVICES	4,714	6,000	6,000	7,000	8,000
PROPERTY SERVICES		4,714	6,000	6,000	7,000	8,000
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	-	-	-
OTHER SERVICES		25,883	35,900	33,900	35,900	35,900
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
MATERIAL & SUPPLIES		3,067	7,250	7,250	7,750	7,750
CITY MANAGER		1,155,701	722,922	740,949	1,315,040	1,345,651

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		370,275	195,032	202,431	420,595	423,820
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
EMPLOYEE BENEFITS		157,610	84,539	90,470	188,901	196,309
TOTAL PERSONNEL SERVICES		527,884	279,571	292,901	609,496	620,129
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
PROF & TECH SERVICES		10,032	57,000	33,000	203,700	38,700
1101310-540200	VEHICLE REPAIR	-	-	200	500	500
1101310-540550	MAINTENANCE SERVICES	16,204	18,000	18,000	40,000	40,000
PROPERTY SERVICES		16,204	18,000	18,200	40,500	40,500
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
OTHER SERVICES		9,829	41,000	13,700	31,500	13,700
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
MATERIAL & SUPPLIES		19,332	21,775	17,175	25,040	25,550
COMMUNICATIONS		583,281	417,346	374,976	910,236	738,579

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		<u>229,530</u>	<u>238,129</u>	<u>244,849</u>	<u>257,931</u>	<u>261,512</u>
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 ALLIOWANCE	1,920	1,920	1,920	1,920	2,000
EMPLOYEE BENEFITS		<u>93,213</u>	<u>100,489</u>	<u>104,784</u>	<u>109,271</u>	<u>117,597</u>
TOTAL PERSONNEL SERVICES		<u>322,742</u>	<u>338,617</u>	<u>349,633</u>	<u>367,202</u>	<u>379,110</u>
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
PROF & TECH SERVICES		<u>19,998</u>	<u>44,000</u>	<u>89,000</u>	<u>89,000</u>	<u>89,000</u>
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
PROPERTY SERVICES		<u>67,031</u>	<u>112,800</u>	<u>113,800</u>	<u>68,000</u>	<u>68,000</u>
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
OTHER SERVICES		<u>13,468</u>	<u>24,100</u>	<u>20,600</u>	<u>81,500</u>	<u>81,500</u>
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
MATERIAL & SUPPLIES		<u>6,182</u>	<u>5,000</u>	<u>15,380</u>	<u>11,000</u>	<u>11,000</u>
ECONOMIC DEVELOPMENT		<u>429,422</u>	<u>524,517</u>	<u>588,413</u>	<u>616,702</u>	<u>628,610</u>
TOTAL CITY MANAGER		<u>2,168,405</u>	<u>1,664,785</u>	<u>1,704,339</u>	<u>2,841,979</u>	<u>2,712,840</u>

COMMUNITY DEVELOPMENT DEPARTMENT

DIVISIONS:

Community Permitting
Placemaking

Neighborhood Engagement
Planning & Development

PURPOSE:

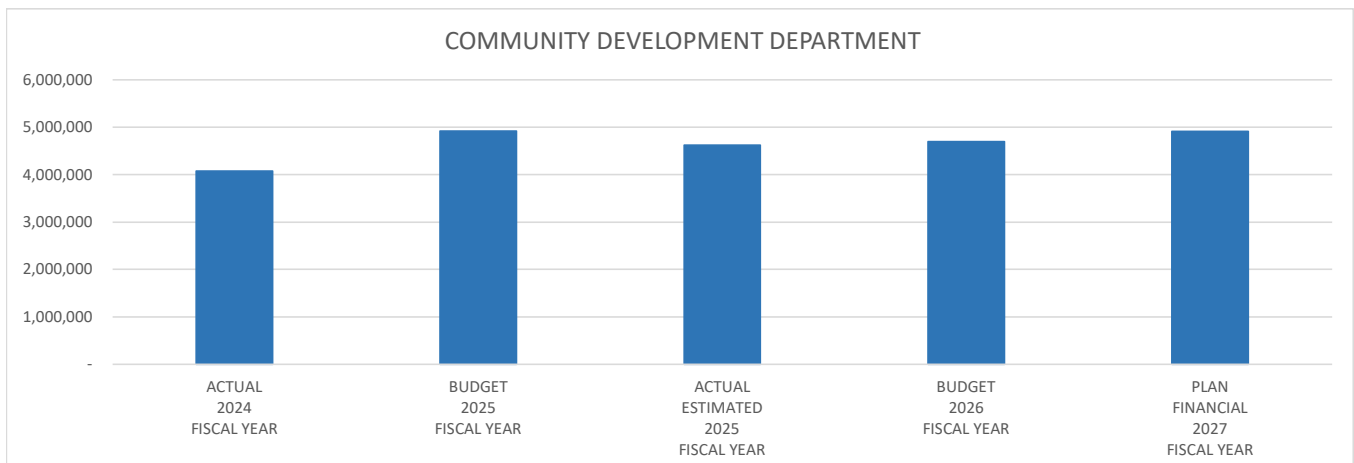
The Community Development Department provides total service to the development community.

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
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
TOTAL PERSONNEL SERVICES	3,476,494	4,073,080	3,737,466	4,017,393	4,136,714
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERVICES & CHARGES	531,284	741,685	786,385	617,250	691,050
MATERIALS & SUPPLIES	67,502	105,900	102,900	66,250	88,000
TOTAL	4,075,279	4,920,665	4,626,751	4,700,893	4,915,764



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		813,396	1,017,417	843,094	906,987	933,637
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
EMPLOYEE BENEFITS		320,652	398,357	334,509	363,100	379,121
TOTAL PERSONNEL SERVICES		1,134,048	1,415,773	1,177,603	1,270,087	1,312,757
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
PROF & TECH SERVICES		96,424	106,500	99,000	55,000	66,000
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
PROPERTY SERVICES		231,396	195,920	275,920	235,500	246,000
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
OTHER SERVICES		40,269	164,500	136,700	140,000	156,000
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
MATERIAL & SUPPLIES		23,468	34,500	34,500	18,900	25,750
COMMUNITY PERMITTING		1,525,606	1,917,193	1,723,723	1,719,487	1,806,507

CITY OF BROKEN ARROW
GENERAL FUND
COMMUNITY DEVELOPMENT DEPARTMENT
Placemaking Division

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
1101405-510040	REGULAR	124,414	129,714	128,147	130,709	134,631
SALARIES AND WAGES		124,414	129,714	128,147	130,709	134,631
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		44,607	47,739	46,854	48,761	50,164
TOTAL PERSONNEL SERVICES		169,021	177,453	175,000	179,471	184,795
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
PROF & TECH SERVICES		1,193	2,350	2,350	1,650	2,100
1101405-550030	TRAVEL & EXPENSES	1,759	1,750	1,750	1,500	1,750
1101405-550050	LEGAL PUBLICATIONS	-	750	750	200	500
OTHER SERVICES		1,759	2,500	2,500	1,700	2,250
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	-	-	-	-
MATERIAL & SUPPLIES		57	2,500	2,000	600	1,250
PLACEMAKING		172,030	184,803	181,850	183,421	190,395

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		595,244	738,909	641,824	709,042	728,984
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		210,995	253,470	231,135	265,616	279,141
TOTAL PERSONNEL SERVICES		806,239	992,379	872,960	974,659	1,008,125
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
PROF & TECH SERVICES		12,967	30,000	26,000	16,600	25,500
1101410-540550	MAINTENANCE SERVICES	28,230	20,000	20,000	20,000	25,000
PROPERTY SERVICES		28,230	20,000	20,000	20,000	25,000
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
OTHER SERVICES		29,392	31,000	35,000	24,300	30,000
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
MATERIAL & SUPPLIES		5,154	9,500	9,500	3,250	6,000
PLANNING AND DEVELOPMENT		881,982	1,082,879	963,460	1,038,809	1,094,625

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		966,357	1,040,033	1,067,169	1,120,507	1,139,754
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		400,828	447,441	444,735	472,670	491,283
TOTAL PERSONNEL SERVICES		1,367,185	1,487,474	1,511,904	1,593,177	1,631,038
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
PROF & TECH SERVICES		61,883	130,365	130,365	91,800	93,300
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
PROPERTY SERVICES		7,752	32,200	32,200	12,000	23,000
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
OTHER SERVICES		20,019	26,350	26,350	18,700	21,900
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
MATERIAL & SUPPLIES		38,823	59,400	56,900	43,500	55,000
NEIGHBORHOOD ENGAGEMENT		1,495,661	1,735,789	1,757,719	1,759,177	1,824,238
COMMUNITY DEVELOPMENT		4,075,279	4,920,664	4,626,751	4,700,893	4,915,764

FINANCE DEPARTMENT

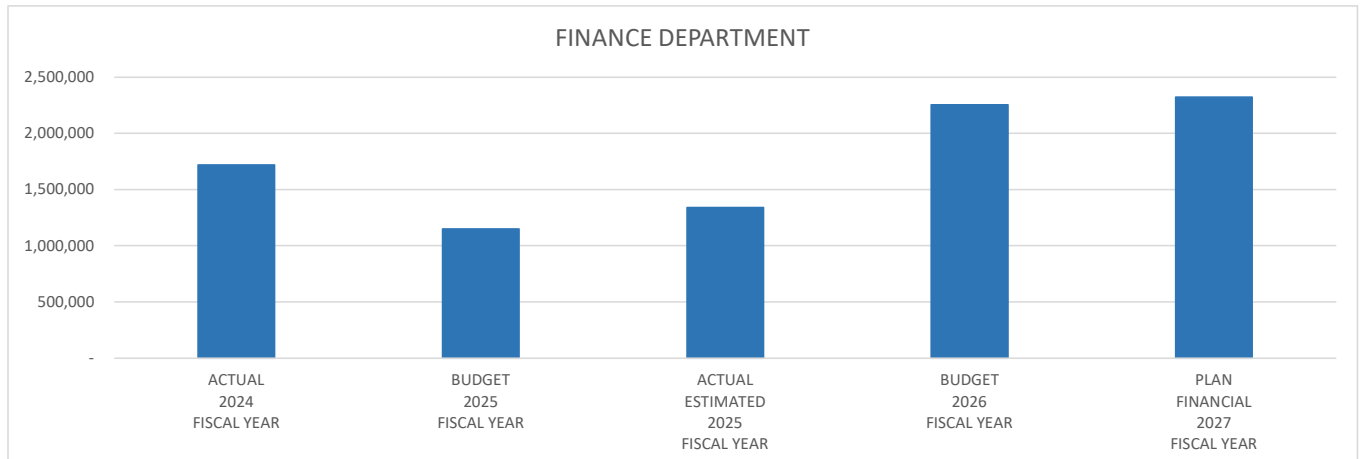
PURPOSE:

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
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
TOTAL PERSONNEL SERVICES	1,511,976		910,898		1,067,998		1,975,662		2,033,686
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	189,342		217,500		254,524		259,000		268,300
MATERIALS & SUPPLIES	16,207		19,800		17,850		19,800		20,000
TOTAL	1,717,525		1,148,198		1,340,372		2,254,462		2,321,986



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		1,096,098	639,716	770,400	1,432,356	1,455,912
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		415,877	271,182	297,598	543,306	577,774
TOTAL PERSONNEL SERVICES		1,511,976	910,898	1,067,998	1,975,662	2,033,686
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
PROF & TECH SERVICES		95,930	122,500	128,500	126,500	132,800
1101501-540280	MISC CONTRACT SERVICES	17,215	2,000	14,400	15,000	15,500
1101501-540550	MAINTENANCE SERVICES	61,005	75,000	80,100	82,500	85,000
PROPERTY SERVICES		78,221	77,000	94,500	97,500	100,500
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	PRINTING	-	1,000	500	1,000	1,000
1101501-550540	OUTSIDE DATA SERVICES	1,524	2,000	1,524	2,000	2,000
OTHER SERVICES		15,191	18,000	31,524	35,000	35,000
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
MATERIAL & SUPPLIES		16,207	19,800	17,850	19,800	20,000
FINANCE		1,717,525	1,148,198	1,340,372	2,254,462	2,321,986

GENERAL GOVERNMENT

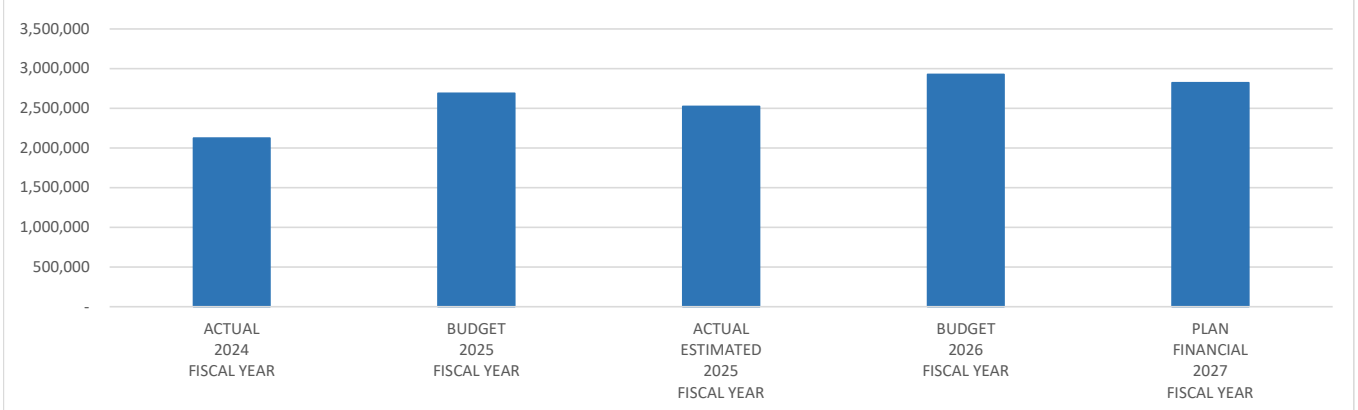
PURPOSE:

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
SALARIES & WAGES	-		-		-		-		-
EMPLOYEE BENEFITS	1,577		7,000		17,157		48,984		48,984
TOTAL PERSONNEL SERVICES	1,577		7,000		17,157		48,984		48,984
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	2,093,097		2,655,375		2,475,042		2,842,250		2,736,350
MATERIALS & SUPPLIES	30,651		30,900		34,462		37,900		37,900
TOTAL	2,125,324		2,693,275		2,526,661		2,929,134		2,823,234

GENERAL GOVERNMENT



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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>
PERSONNEL SERVICES		<u>1,577</u>	<u>7,000</u>	<u>17,157</u>	<u>48,984</u>	<u>48,984</u>
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>
1101700-540070	PROPERTY MAINTENANCE	9,566	25,000	18,416	25,000	25,000
1101700-540160	BUILDING MAINT EMERGENCIES	9,971	25,000	-	-	-
1101700-540170	B.P. MAINTENANCE	556	25,000	15,000	-	-
1101700-540200	VEHICLE REPAIR	5,061	1,000	8,000	2,500	2,500
1101700-540280	MISC CONTRACT SERVICES	344,371	350,000	325,000	350,000	350,000
1101700-540330	OTHER RENTAL	47,542	90,000	68,000	70,000	72,500
1101700-540550	MAINTENANCE SERVICES	29,630	54,000	30,000	87,750	95,350
PROPERTY SERVICES		<u>446,697</u>	<u>570,000</u>	<u>464,416</u>	<u>535,250</u>	<u>545,350</u>
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>
1101700-560030	OFFICE SUPPLIES	719	1,000	1,000	1,000	1,000
1101700-560170	BP MAINTENANCE SUPPLIES	-	2,500	2,281	2,500	2,500
1101700-560180	BLDG MATERIAL & SUPPLIES	8,457	5,000	8,231	8,500	8,500
1101700-560190	TIRES & TUBES	-	500	-	500	500
1101700-560200	VEHICLE REPAIR PARTS	399	500	1,000	1,000	1,000
1101700-560210	FUEL & LUBRICANTS	1,271	1,000	1,800	2,000	2,000
1101700-560230	MATERIAL & SUPPLIES	9,784	18,000	18,000	20,000	20,000
1101700-560240	OTHER EQUIPMENT	9,325	2,000	2,000	2,000	2,000
1101700-560280	BOOKS, MAGS, & SUBSCRIPT.	-	200	-	200	200
1101700-560300	JANITORIAL SUPPLIES	110	200	150	200	200
1101700-570170	MISCAP	587	-	-	-	-
MATERIALS & SUPPLIES		<u>30,651</u>	<u>30,900</u>	<u>34,462</u>	<u>37,900</u>	<u>37,900</u>
GENERAL GOVERNMENT		<u>2,125,324</u>	<u>2,693,275</u>	<u>2,526,661</u>	<u>2,929,134</u>	<u>2,823,234</u>

CITY/COURT CLERK

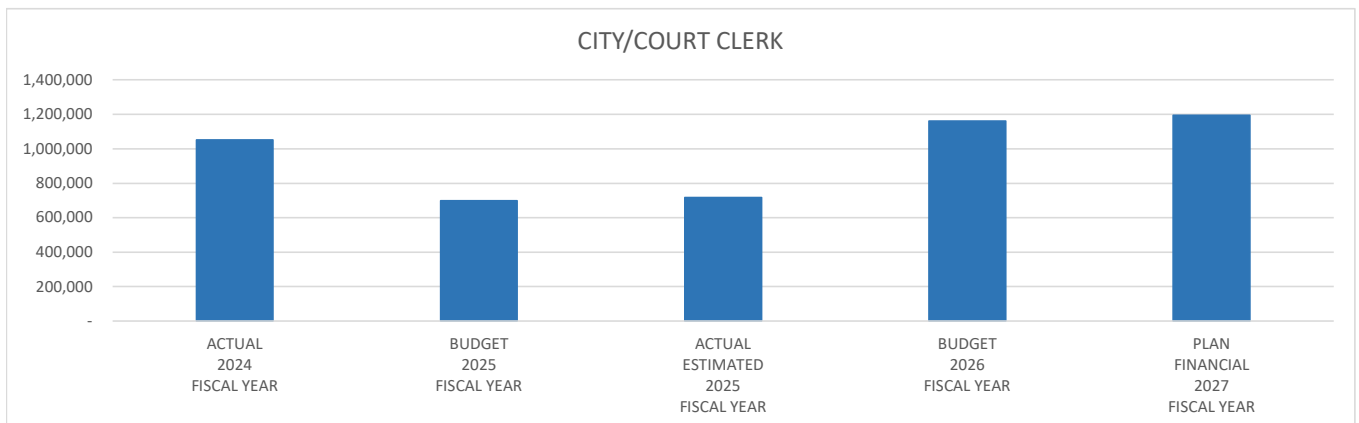
PURPOSE:

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
SALARIES & WAGES	599,313		291,713		311,756		607,563		617,373
EMPLOYEE BENEFITS	236,228		119,828		115,097		231,117		247,198
TOTAL PERSONNEL SERVICES	835,541		411,541		426,853		838,680		864,571
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	208,226		266,892		269,161		302,300		310,300
MATERIALS & SUPPLIES	8,894		20,300		20,300		19,300		19,300
TOTAL	1,052,661		698,733		716,314		1,160,280		1,194,171



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-
SALARIES AND WAGES		599,313	291,713	311,756	607,563	617,373
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
EMPLOYEE BENEFITS		236,228	119,828	115,097	231,117	247,198
TOTAL PERSONNEL SERVICES		835,541	411,541	426,853	838,680	864,571
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
PROF & TECH SERVICES		6,783	14,500	13,500	16,000	16,000
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
PROPERTY SERVICES		174,072	202,100	187,869	197,000	200,000
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
OTHER SERVICES		27,372	50,292	67,792	89,300	94,300
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
MATERIAL & SUPPLIES		8,894	20,300	20,300	19,300	19,300
CITY CLERK/COURT CLERK		1,052,661	698,733	716,314	1,160,280	1,194,171

STREET/STORMWATER DEPARTMENT

DIVISIONS:

Street Repair and Construction
Traffic

Signal Maintenance

PURPOSE:

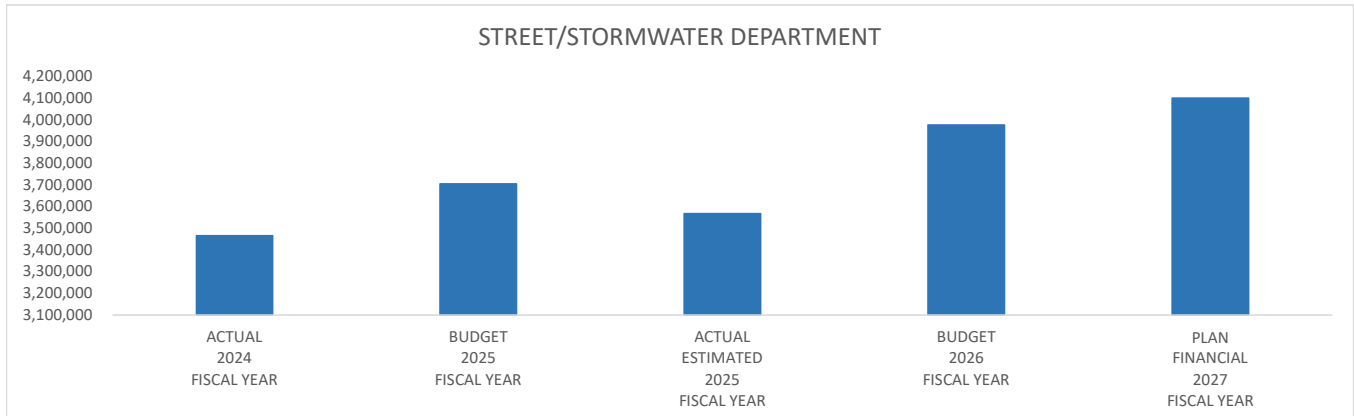
To maintain and repair all aspects of the street system, including snow removal, pavement and rights-of-way maintenance, street cleaning and reconstruction of streets as necessary while striving to minimize disruption of access by the citizens and business community of the City.

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
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
TOTAL PERSONNEL SERVICES	2,429,140		2,594,272		2,594,491		2,692,490		2,781,213
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	307,413		265,850		298,750		353,750		372,700
MATERIALS & SUPPLIES	729,256		843,300		673,350		928,600		945,500
TOTAL	3,465,809		3,703,422		3,566,591		3,974,840		4,099,413



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		1,376,751	1,550,915	1,560,482	1,190,092	1,205,980
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		609,087	509,703	540,082	525,632	575,762
TOTAL PERSONNEL SERVICES		1,985,838	2,060,618	2,100,564	1,715,724	1,781,742
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
PROF & TECH SERVICES		3,890	16,500	13,500	63,500	63,500
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
PROPERTY SERVICES		215,596	149,200	194,000	157,200	173,050
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
OTHER SERVICES		23,004	28,000	28,400	22,550	23,900
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 EQUP 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
MATERIALS & SUPPLIES		699,199	798,700	615,700	704,300	716,300
STREET		2,927,527	3,053,018	2,952,164	2,663,274	2,758,492

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		314,288	373,851	333,887	397,966	404,712
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		129,014	159,803	160,040	200,327	208,200
TOTAL PERSONNEL SERVICES		443,302	533,654	493,927	598,293	612,912
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
PROF & TECH SERVICES		3,108	1,500	4,500	3,500	3,500
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
PROPERTY SERVICES		41,079	34,300	36,800	37,500	38,500
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
OTHER SERVICES		20,737	36,350	21,550	23,750	24,500
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	-	-	-	-	-
MATERIALS & SUPPLIES		30,057	44,600	57,650	58,800	63,700
SIGNAL MAINTENANCE		538,282	650,404	614,427	721,843	743,112

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		<u>-</u>	<u>-</u>	<u>-</u>	<u>263,628</u>	<u>267,660</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>114,845</u>	<u>118,900</u>
TOTAL PERSONNEL SERVICES		<u>-</u>	<u>-</u>	<u>-</u>	<u>378,473</u>	<u>386,560</u>
1105315-530110	REG. FEES & CERTIFICATION				3,000	3,000
1105315-530350	MAINT OF TRAFFIC SIGNALS				-	-
PROF & TECH SERVICES		<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
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
PROPERTY SERVICES		<u>-</u>	<u>-</u>	<u>-</u>	<u>37,000</u>	<u>37,000</u>
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
OTHER SERVICES		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,750</u>	<u>5,750</u>
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	-	-	-	-	-
MATERIALS & SUPPLIES		<u>-</u>	<u>-</u>	<u>-</u>	<u>165,500</u>	<u>165,500</u>
TRAFFIC		<u>-</u>	<u>-</u>	<u>-</u>	<u>589,723</u>	<u>597,810</u>
STREET/STORMWATER		<u>3,465,809</u>	<u>3,703,422</u>	<u>3,566,591</u>	<u>3,974,840</u>	<u>4,099,413</u>

PARKS

DIVISIONS:

Parks
Main Place
Historical Museum

Recreation
Forestry/Horticulture
Cemetery

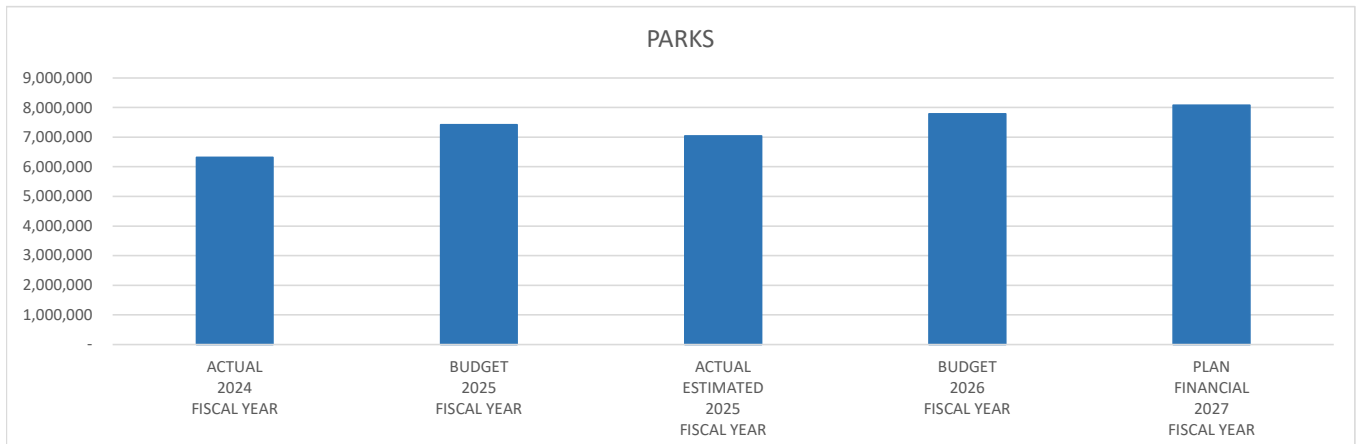
PURPOSE:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
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
TOTAL PERSONNEL SERVICES	4,630,487	5,392,615	5,014,254	5,508,043	5,746,320
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERVICES & CHARGES	1,111,931	1,354,400	1,357,515	1,534,800	1,568,700
MATERIALS & SUPPLIES	579,271	675,200	665,550	738,550	767,050
TOTAL	6,321,689	7,422,215	7,037,319	7,781,393	8,082,070



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		1,659,884	1,760,822	1,757,083	1,971,794	1,994,119
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		753,022	918,585	787,171	783,774	964,748
TOTAL PERSONNEL SERVICES		2,412,907	2,679,407	2,544,254	2,755,568	2,958,867
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
PROF & TECH SERVICES		8,568	23,300	23,800	24,600	24,800
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
PROPERTY SERVICES		147,055	160,200	172,525	173,700	178,000
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
OTHER SERVICES		283,384	339,700	330,600	391,300	404,100
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
MATERIALS & SUPPLIES		327,011	363,500	367,800	397,700	406,600
PARKS		3,178,925	3,566,107	3,438,979	3,742,868	3,972,367

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
1106001-540070	BUILDING MAINTENANCE	11,531	20,000	10,000	18,500	19,000
PROPERTY SERVICES		11,531	20,000	10,000	18,500	19,000
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
OTHER SERVICES		63,456	101,200	74,500	88,900	88,900
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
MATERIALS & SUPPLIES		5,379	7,000	7,000	7,050	7,050
MAIN PLACE		80,366	128,200	91,500	114,450	114,950

CITY OF BROKEN ARROW
GENERAL FUND
PARKS DEPARTMENT
Recreation Division

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		1,024,845	1,218,632	1,216,070	1,299,753	1,309,781
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
EMPLOYEE BENEFITS		307,221	428,077	331,246	349,345	368,189
TOTAL PERSONNEL SERVICES		1,332,067	1,646,709	1,547,317	1,649,098	1,677,971
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
PROF & TECH SERVICES		10,598	29,300	15,600	29,500	29,700
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
PROPERTY SERVICES		141,182	135,000	161,000	125,000	128,000
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	-	-	-	-	-
OTHER SERVICES		274,510	314,400	331,450	425,500	431,800
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
MATERIALS & SUPPLIES		171,883	196,400	201,000	223,800	239,000
RECREATION		1,930,240	2,321,809	2,256,367	2,452,898	2,506,471

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		436,686	500,017	445,730	494,352	493,121
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		212,201	276,476	212,949	327,716	322,393
TOTAL PERSONNEL SERVICES		648,887	776,493	658,679	822,069	815,514
1106003-530110	REG. FEES & CERTIFICATION	531	1,800	1,500	2,000	2,100
1106003-530850	MEMBERSHIP DUES	165	300	200	300	400
PROF & TECH SERVICES		696	2,100	1,700	2,300	2,500
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	-	-	-	-
PROPERTY SERVICES		65,197	69,800	68,200	72,900	74,300
1106003-550030	TRAVEL & EXPENSES	-	2,500	500	2,500	2,500
OTHER SERVICES		-	2,500	500	2,500	2,500
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
MATERIALS & SUPPLIES		48,065	62,400	56,400	63,500	67,000
FORESTRY/HORTICULTURE		762,845	913,293	785,479	963,269	961,814

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

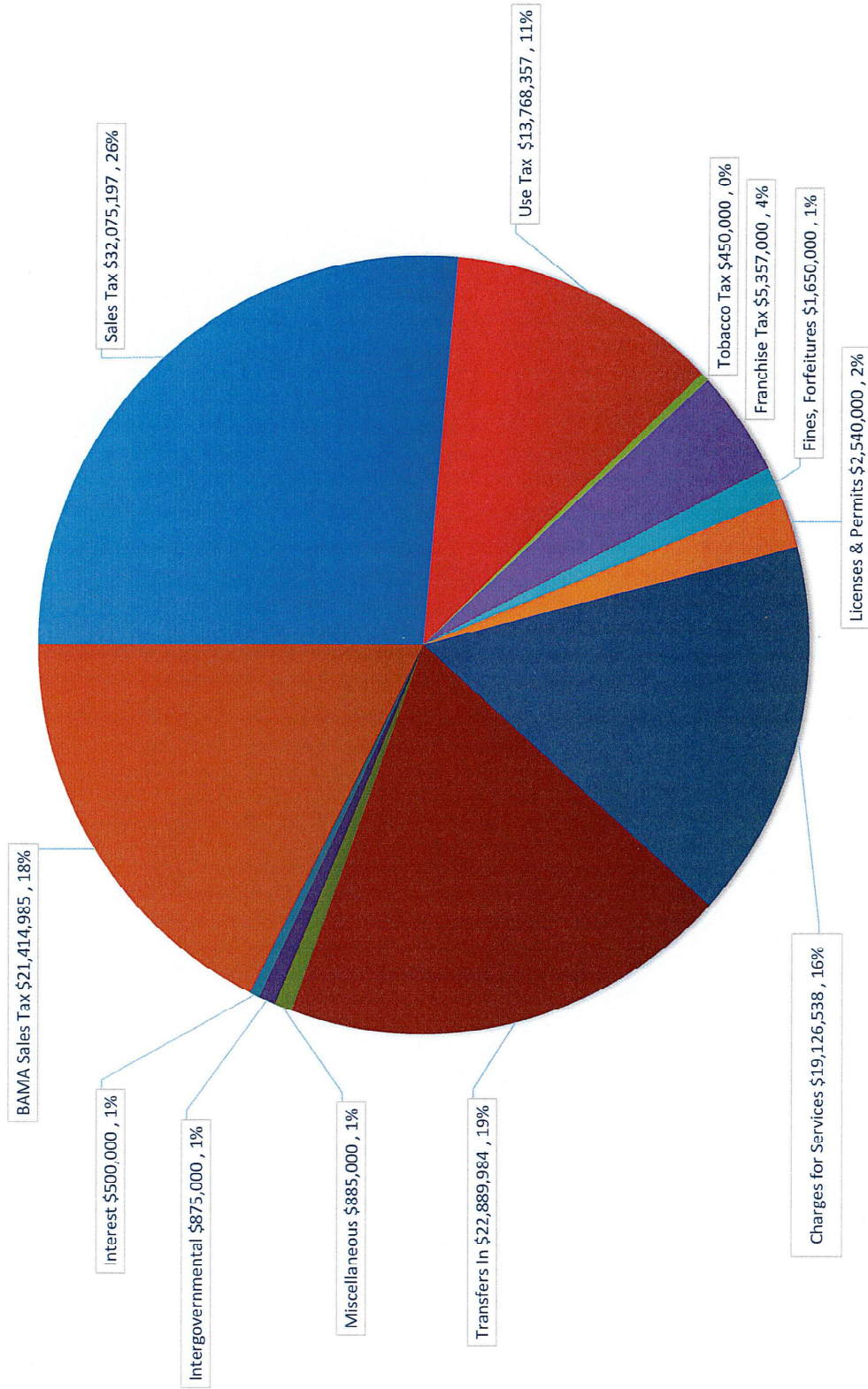
ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
1106004-540070	BUILDING MAINTENANCE	36,149	55,000	72,600	75,000	80,000
1106004-540280	MISC. CONTRACT SERVICES	-	-	-	-	-
PROPERTY SERVICES		36,149	55,000	72,600	75,000	80,000
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
OTHER SERVICES		59,531	79,800	77,850	81,800	81,800
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	-	-	-	-	-
MATERIALS & SUPPLIES		3,642	17,000	12,000	17,000	17,000
HISTORICAL MUSEUM		99,322	151,800	162,450	173,800	178,800

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

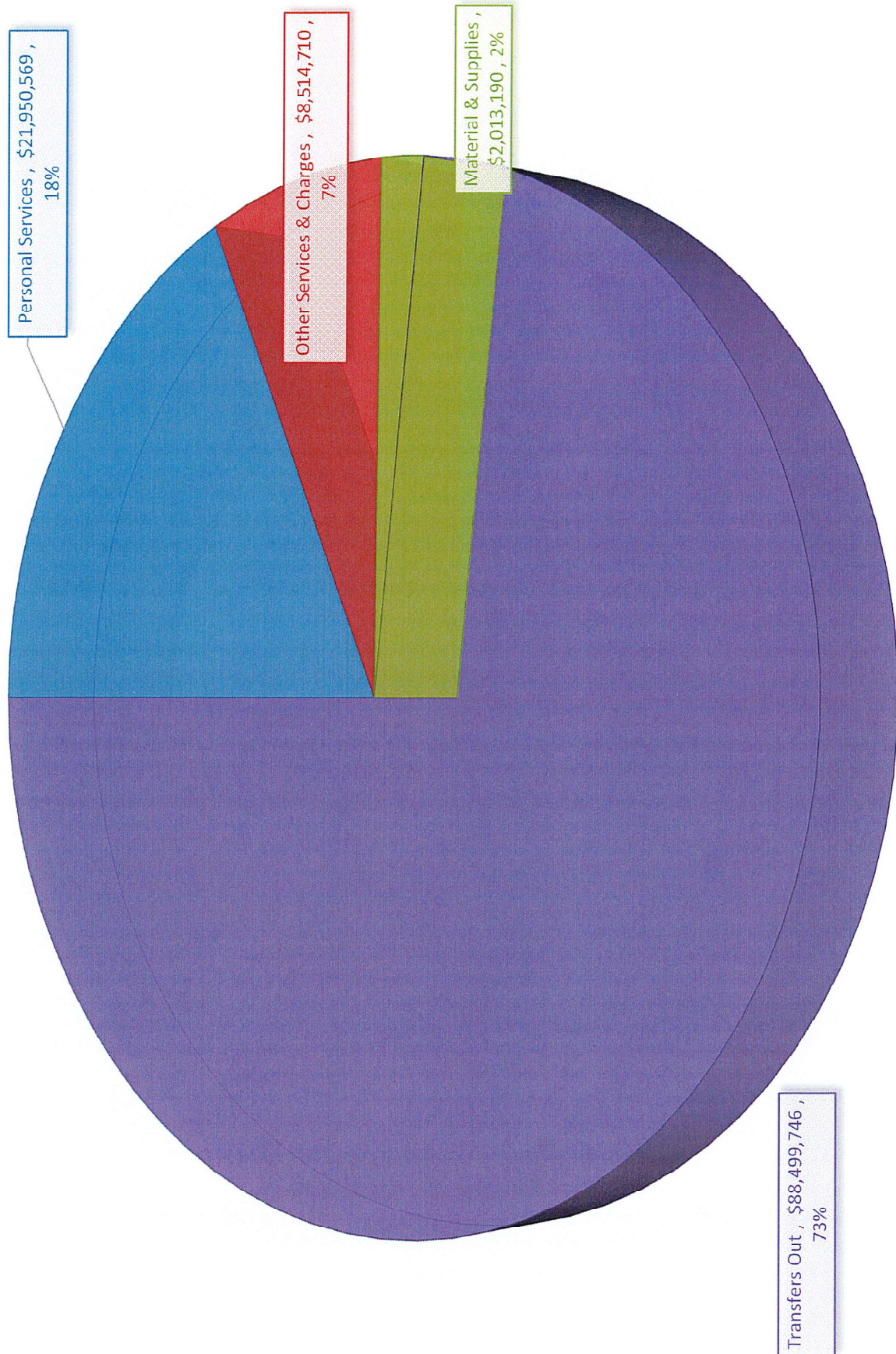
ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
1106005-510040	REGULAR	156,184	186,659	164,829	174,114	179,337
1106005-510050	VARIABLE PAY PROGRAM	-	-	-	1,200	1,200
1106005-510080	PART 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		171,616	194,959	186,329	197,114	203,237
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		65,010	95,047	77,674	84,194	90,730
TOTAL PERSONNEL SERVICES		236,626	290,006	264,004	281,308	293,968
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		4,320	10,500	7,520	10,500	10,500
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		5,755	11,600	9,670	12,800	12,800
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		23,290	28,900	21,350	29,500	30,400
CEMETERY		269,992	341,006	302,544	334,108	347,668
TOTAL PARKS		6,321,689	7,422,215	7,037,319	7,781,393	8,082,070

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 2024 ACTUAL	FINANCIAL PLAN 2025	ESTIMATED ACTUAL 2025	FINANCIAL PLAN 2026
BEGINNING FUND BALANCE -				
EMERGENCY RESERVE FUND BALANCE	19,703,847	20,949,008	20,949,008	22,382,515
CURRENT REVENUE:				
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
TOTAL CURRENT REVENUE	70,122,416	74,261,353	73,637,029	80,657,508
OTHER FINANCING SOURCES:				
TRANSFER OF FUND BALANCE FOR 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
TOTAL OTHER FINANCING SOURCES	26,670,298	105,418,267	25,598,508	74,197,349
TOTAL REVENUES	96,792,714	179,679,620	99,235,537	154,854,857
CURRENT EXPENDITURES:				
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
TOTAL CURRENT EXPENDITURES	46,625,828	53,814,354	52,832,493	58,179,664
CAPITAL OUTLAY	15,087,064	90,738,763	9,711,029	58,161,529
TOTAL EXPENDITURES	61,712,891	144,553,117	62,543,522	116,341,192
OTHER FINANCING USES -				
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
TOTAL OTHER FINANCING USES	33,834,662	34,825,533	35,258,508	38,200,485
TOTAL EXPENDITURES AND USES	95,547,553	179,378,650	97,802,030	154,541,678
NET INCOME	1,245,161	300,970	1,433,507	313,179
ENDING FUND BALANCE -				
EMERGENCY RESERVE FUND BALANCE	20,949,008	21,249,978	22,382,515	22,695,695

BROKEN ARROW MUNICIPAL AUTHORITY
FINANCIAL PLAN
FISCAL YEAR 2026 BUDGET

DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FINANCIAL PLAN 2025	ESTIMATED ACTUAL 2025	FINANCIAL PLAN 2026
REVENUES:				
CHARGES FOR SERVICES:				
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
TOTAL CHARGES FOR SERVICES	69,018,176	73,023,353	72,428,029	79,402,508

BROKEN ARROW MUNICIPAL AUTHORITY
FISCAL YEAR 2024
ACTUAL

DEPARTMENT/DIVISION	PERSONAL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
City Manager -				
Operations	408,448	5,572	-	414,020
Finance -				
Revenue	746,817	963,912	9,367	1,720,097
General Government	8,594	1,306,645	13,106	1,328,344
General Services:				
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
Total General Services	3,392,326	537,686	224,981	4,154,993
Solid Waste & Recycling	4,129,356	3,134,431	1,297,328	8,561,115
Engineering/Construction:				
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
Total Engineering/Construction	3,997,754	620,212	88,287	4,706,253
Street/Stormwater -				
Stormwater	2,612,860	1,061,137	380,283	4,054,280
Utilities:				
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
Total Utilities	8,034,758	8,875,317	4,776,651	21,686,726
TOTAL EXPENDITURES	23,330,913	16,504,912	6,790,002	46,625,828
CAPITAL OUTLAY				15,087,064
Other Financing Uses:				
Debt Service:				11,307,918
Transfers Out				20,770,298
				-
				-
Total Transfers Out				20,770,298
Total Other Financing Uses				32,078,216
TOTAL BUDGET				93,791,107

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

DEPARTMENT/DIVISION	PERSONAL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
City Manager -				
Operations	417,235	11,200	3,200	431,635
Finance - Revenue	795,104	1,259,700	12,700	2,067,504
General Government	7,000	1,530,500	5,700	1,543,200
General Services:				
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
Total General Services	3,921,189	660,550	228,900	4,810,639
Solid Waste & Recycling	4,381,697	4,029,760	1,463,500	9,874,957
Engineering/Construction:				
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
Total Engineering/Construction	4,682,724	768,270	110,500	5,561,494
Street/Stormwater -				
Stormwater	2,984,414	1,166,399	405,100	4,555,913
Utilities:				
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
Total Utilities	8,881,793	10,873,017	5,215,200	24,970,010
TOTAL EXPENDITURES	26,071,156	20,299,396	7,444,800	53,815,352
CAPITAL OUTLAY				71,214,248
Other Financing Uses:				
Debt Service:				13,560,000
Transfers Out				21,265,533
				-
				-
Total Transfers Out				21,265,533
Total Other Financing Uses				34,825,533
TOTAL BUDGET				159,855,133

BROKEN ARROW MUNICIPAL AUTHORITY
ESTIMATED ACTUAL
FY 2025

DEPARTMENT/DIVISION	PERSONAL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
City Manager -				
Operations	423,807	11,200	3,200	438,207
Finance -				
Revenue	789,729	1,071,900	9,000	1,870,628
General Government	4,161	1,434,450	6,000	1,444,611
General Services:				
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
Total General Services	3,750,641	788,034	228,475	4,767,150
Solid Waste and Recycling	4,219,948	3,532,760	1,518,741	9,271,449
Engineering/Construction:				
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
Total Engineering/Construction	4,312,870	849,810	92,400	5,255,080
Street/Stormwater -				
Stormwater	3,007,351	1,178,659	405,100	4,591,110
Utilities:				
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
Total Utilities	8,926,470	10,828,039	5,439,749	25,194,258
TOTAL EXPENDITURES	25,434,977	19,694,852	7,702,665	52,832,493
CAPITAL OUTLAY				-
Other Financing Uses:				
Debt Service:				13,560,000
Transfers Out				21,698,508
				-
				-
Total Transfers Out				21,698,508
Total Other Financing Uses				35,258,508
TOTAL BUDGET				88,091,001

BROKEN ARROW MUNICIPAL AUTHORITY
FINANCIAL PLAN
FISCAL YEAR 2026

DEPARTMENT/DIVISION		PERSONAL SERVICES	OTHER SERVICES & CHARGES	MATERIALS AND SUPPLIES	TOTAL
City Manager -					
	Operations	428,598	14,300	5,000	447,898
Finance -	Revenue	827,613	1,243,700	13,000	2,084,313
General Government		12,000	1,756,950	6,200	1,775,150
General Services:					
	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
Total General Services		4,089,360	807,800	249,975	5,147,135
Solid Waste & Recycling		4,480,698	4,038,801	1,467,200	9,986,700
Engineering/Construction:					
	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
Total Engineering/Construction		5,104,154	914,753	122,550	6,141,457
Street/Stormwater -					
	Stormwater	3,789,590	1,306,923	474,500	5,571,013
Utilities:					
	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
Total Utilities		9,558,984	11,776,314	5,690,700	27,025,998
TOTAL EXPENDITURES		28,290,998	21,859,541	8,029,125	58,179,664
CAPITAL OUTLAY					10,993,188
Other Financing Uses:					
	Additional positions				-
	Debt Service:				13,997,000
	Transfers Out				24,203,485
					-
Total Transfers Out					24,203,485
Total Other Financing Uses					38,200,485
TOTAL BUDGET					107,373,337

OFFICE OF THE CITY MANAGER

DIVISIONS:

City Manager

Operations

PURPOSE:

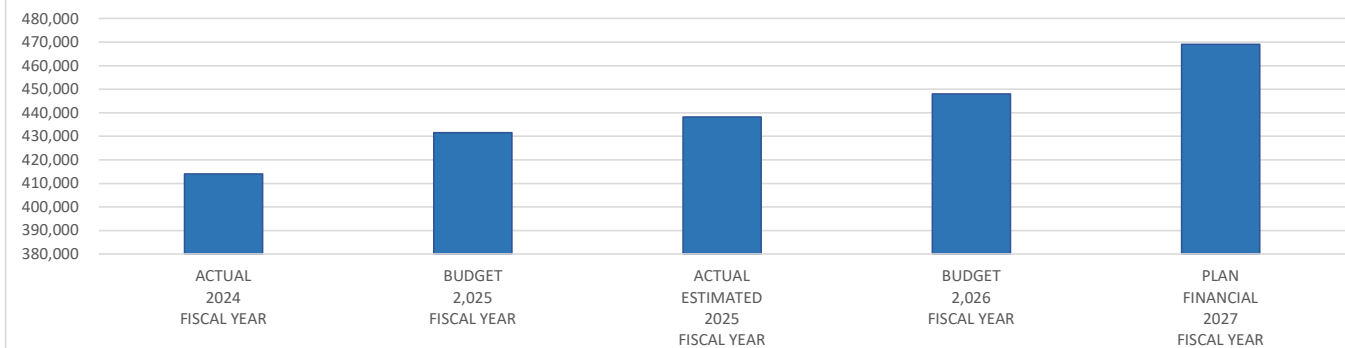
To serve as the Chief Executive Officer of the City of Broken Arrow providing for the oversight and administration of all City departments, directing the implementation of policies and programs adopted by the City Council, resolving citizen concerns, representing the City with in the community, region 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 2024 ACTUAL		FISCAL YEAR 2,025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2,026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONAL SERVICES:									
SALARIES & WAGES	305,372		309,321		314,983		319,214		332,985
EMPLOYEE BENEFITS	103,076		107,914		108,824		109,384		117,024
TOTAL PERSONAL SERVICES	408,448		417,235		423,807		428,598		450,009
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	5,572		11,200		11,200		14,300		15,500
MATERIALS & SUPPLIES	-		3,200		3,200		5,000		3,500
TOTAL OPERATING EXPENSES	414,020		431,635		438,207		447,898		469,009

OFFICE OF THE CITY MANAGER



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		305,372	309,321	314,983	319,214	332,985
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
EMPLOYEE BENEFITS		103,076	107,914	108,824	109,384	117,024
PERSONNEL SERVICES		408,448	417,235	423,807	428,598	450,009
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
PROF & TECH SERVICES		1,434	4,600	4,600	6,100	6,300
2201302-540550	MAINTENANCE SERVICES	-	-	-	-	-
PROPERTY SERVICES		-	-	-	-	-
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	-	-	-	-	-
OTHER SERVICES		4,139	6,600	6,600	8,200	9,200
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
MATERIAL AND SUPPLIES		-	3,200	3,200	5,000	3,500
TOTAL OPERATIONS		414,020	431,635	438,207	447,898	469,009

FINANCE DEPARTMENT

DIVISIONS:

Revenue

PURPOSE:

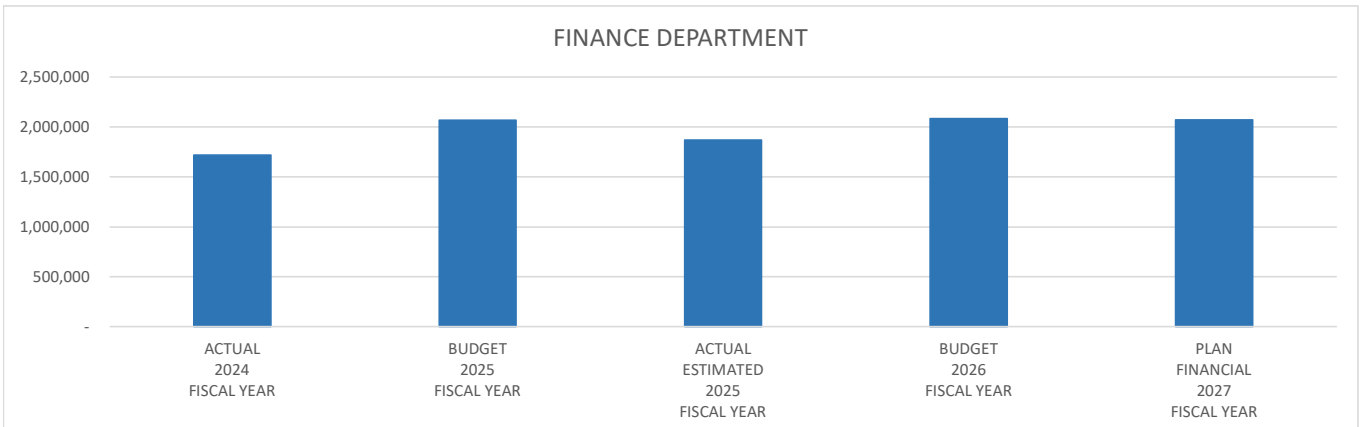
The Revenue Division's purpose is to provide prompt and courteous service to the citizens of the City by coordinating with the Water, Sewer, Stormwater and Sanitation utilities for timely levels of service, presenting accurate customer bills on a timely basis, facilitate information and community news 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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
SALARIES & WAGES	514,334	548,226	542,272	588,753	612,672
EMPLOYEE BENEFITS	232,483	246,878	247,457	238,860	256,952
TOTAL PERSONNEL SERVICES	746,817	795,104	789,729	827,613	869,624
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERV/CHARGES	963,912	1,259,700	1,071,900	1,243,700	1,188,200
MATERIALS & SUPPLIES	9,367	12,700	9,000	13,000	13,000
TOTAL OPERATING EXPENSES	1,720,097	2,067,504	1,870,628	2,084,313	2,070,824

FINANCE DEPARTMENT



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		514,334	548,226	542,272	588,753	612,672
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
EMPLOYEE BENEFITS		232,483	246,878	247,457	238,860	256,952
PERSONNEL SERVICES		746,817	795,104	789,729	827,613	869,624
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
PROF & TECH SERVICES		86,348	83,000	106,500	113,500	118,000
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
PROPERTY SERVICES		43,343	73,700	52,600	75,800	75,800
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
OTHER SERVICES		834,222	1,103,000	912,800	1,054,400	994,400
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
MATERIAL & SUPPLIES		9,367	12,700	9,000	13,000	13,000
REVENUE		1,720,097	2,067,504	1,870,628	2,084,313	2,070,824

GENERAL GOVERNMENT

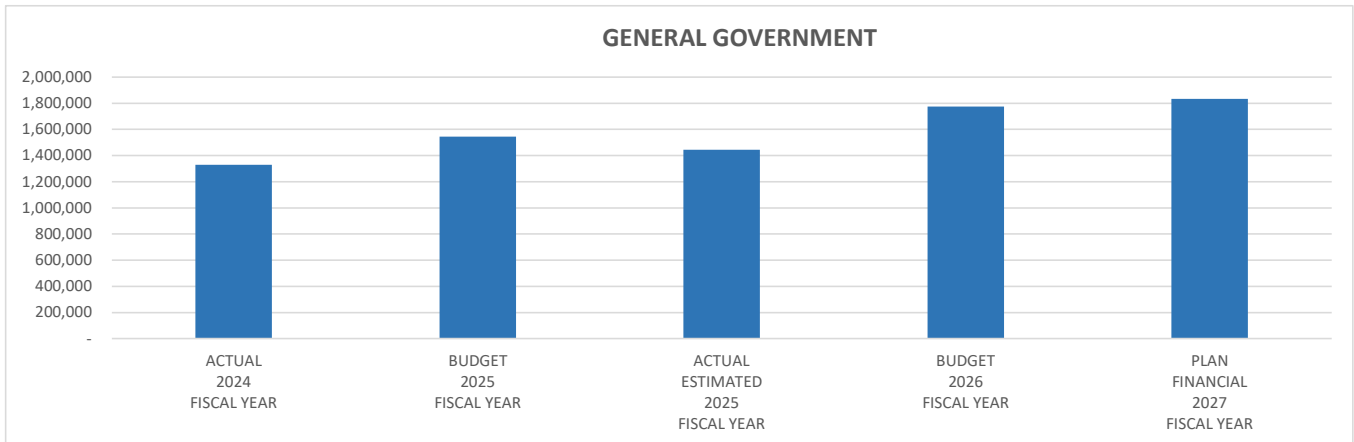
PURPOSE:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
SALARIES & WAGES	-	-	-	-	-
EMPLOYEE BENEFITS	8,594	7,000	4,161	12,000	12,000
TOTAL PERSONNEL SERVICES	8,594	7,000	4,161	12,000	12,000
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERV/CHARGES	1,306,645	1,530,500	1,434,450	1,756,950	1,815,050
MATERIALS & SUPPLIES	13,106	5,700	6,000	6,200	6,200
TOTAL OPERATING EXPENSES	1,328,344	1,543,200	1,444,611	1,775,150	1,833,250

GENERAL GOVERNMENT



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		8,594	7,000	4,161	12,000	12,000
PERSONNEL SERVICES		8,594	7,000	4,161	12,000	12,000
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
PROF & TECH SERVICES		150,409	169,000	190,000	300,000	310,000
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
PROPERTY SERVICES		39,304	82,000	27,250	89,750	90,850
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
OTHER SERVICES		1,116,931	1,279,500	1,217,200	1,367,200	1,414,200
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
MATERIAL & SUPPLIES		13,106	5,700	6,000	6,200	6,200
GENERAL GOVERNMENT		1,328,344	1,543,200	1,444,611	1,775,150	1,833,250

GENERAL SERVICES DEPARTMENT

DIVISIONS:

Operations
Fleet Maintenance
Building Maintenance
Logistics Division

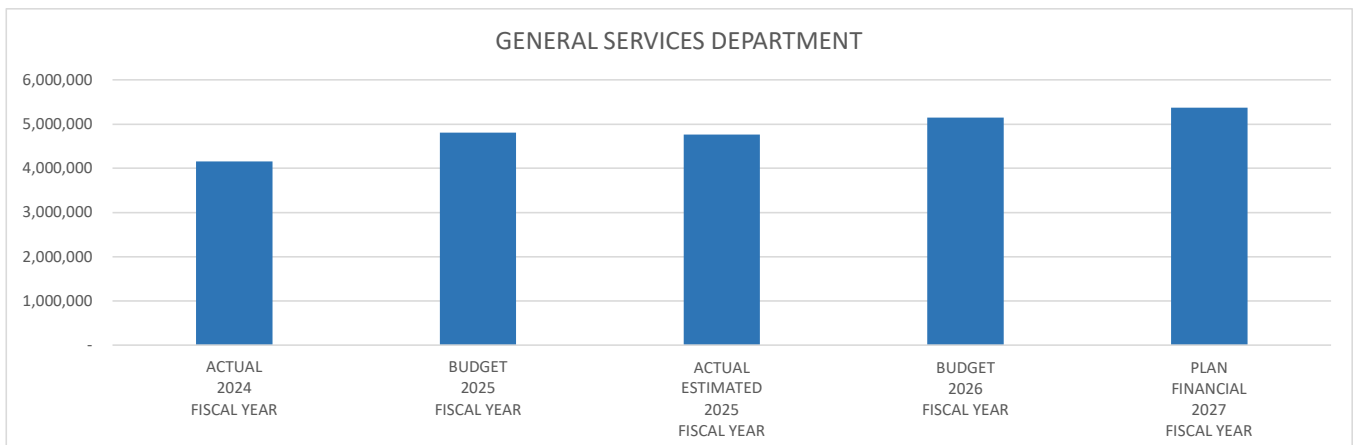
PURPOSE:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
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
TOTAL PERSONNEL SERVICES	3,392,326	3,921,188	3,750,641	4,089,360	4,293,689
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERV/CHARGES	537,686	660,550	788,034	807,800	819,000
MATERIALS & SUPPLIES	224,981	228,900	228,475	249,975	258,600
TOTAL OPERATING EXPENSES	4,154,993	4,810,638	4,767,150	5,147,135	5,371,289



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		260,365	352,443	350,000	380,261	396,505
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
EMPLOYEE BENEFITS		99,041	141,151	147,912	155,335	163,594
PERSONNEL SERVICES		359,406	493,594	497,912	535,596	560,099
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
PROF & TECH SERVICES		3,703	7,300	7,300	9,000	9,000
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
PROPERTY SERVICES		48,401	60,300	58,984	65,300	66,300
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
OTHER SERVICES		70,174	68,400	78,700	94,700	98,450
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	-	-
MATERIAL & SUPPLIES		24,675	30,600	27,600	30,400	30,800
OPERATIONS TOTAL		506,359	660,194	670,496	734,996	764,649

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		<u>640,809</u>	<u>704,357</u>	<u>647,576</u>	<u>731,425</u>	<u>761,114</u>
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
EMPLOYEE BENEFITS		<u>282,591</u>	<u>328,169</u>	<u>299,647</u>	<u>350,619</u>	<u>376,837</u>
PERSONNEL SERVICES		<u>923,400</u>	<u>1,032,526</u>	<u>947,223</u>	<u>1,082,045</u>	<u>1,137,950</u>
2205115-530110	REG. FEES & CERTIFICATION	95	5,000	2,500	2,000	2,000
PROF & TECH SERVICES		<u>95</u>	<u>5,000</u>	<u>2,500</u>	<u>2,000</u>	<u>2,000</u>
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
PROPERTY SERVICES		<u>28,252</u>	<u>22,100</u>	<u>24,900</u>	<u>33,300</u>	<u>34,900</u>
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
OTHER SERVICES		<u>41,623</u>	<u>46,400</u>	<u>78,300</u>	<u>57,300</u>	<u>59,300</u>
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
MATERIAL & SUPPLIES		<u>48,389</u>	<u>55,200</u>	<u>55,000</u>	<u>56,500</u>	<u>56,500</u>
BUILDING MAINTENANCE		<u>1,041,760</u>	<u>1,161,226</u>	<u>1,107,923</u>	<u>1,231,145</u>	<u>1,290,650</u>

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-
SALARIES AND WAGES		1,138,228	1,298,272	1,253,800	1,331,949	1,386,384
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
EMPLOYEE BENEFITS		496,253	578,474	539,995	550,515	591,867
PERSONNEL SERVICES		1,634,481	1,876,746	1,793,795	1,882,464	1,978,251
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
PROF & TECH SERVICES		1,877	15,100	9,300	5,100	5,100
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 SERVICES	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
PROPERTY SERVICES		222,065	261,500	297,500	302,750	303,200
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
OTHER SERVICES		86,495	125,800	154,900	155,700	157,700
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
MATERIAL & SUPPLIES		134,550	123,700	124,075	143,675	151,900
FLEET MAINTENANCE		2,079,467	2,402,846	2,379,570	2,489,689	2,596,151

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-
SALARIES AND WAGES		339,062	368,895	364,100	404,947	422,494
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	-	-	-	-
EMPLOYEE BENEFITS		135,978	149,427	147,610	184,309	194,895
PERSONNEL SERVICES		475,040	518,323	511,710	589,256	617,389
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
PROF & TECH SERVICES		3,266	6,800	6,800	6,800	7,200
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
PROPERTY SERVICES		28,260	33,100	58,600	63,100	63,100
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
OTHER SERVICES		3,475	8,750	10,250	12,750	12,750
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
MATERIAL & SUPPLIES		17,367	19,400	21,800	19,400	19,400
LOGISTICS		527,407	586,373	609,160	691,306	719,839
TOTAL GENERAL SERVICES		4,154,993	4,810,639	4,767,149.81	5,147,135	5,371,289

SOLID WASTE & RECYCLING

DIVISIONS:

SANITATION

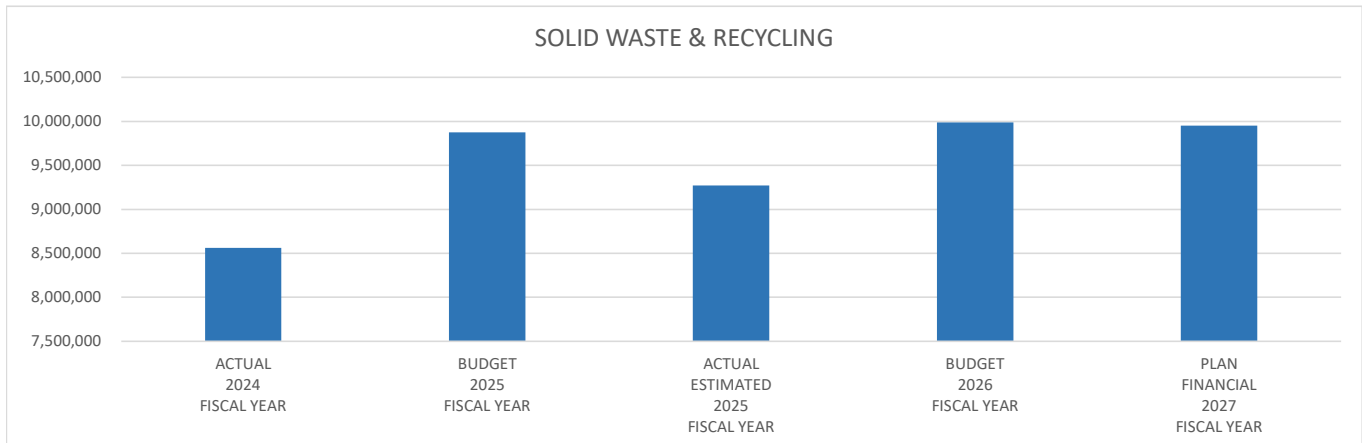
PURPOSE:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
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
TOTAL PERSONNEL SERVICES	4,129,356	4,381,697	4,219,948	4,480,698	4,299,461
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERV/CHARGES	3,134,431	4,029,760	3,532,760	4,038,801	4,183,500
MATERIALS & SUPPLIES	1,297,328	1,463,500	1,518,741	1,467,200	1,468,200
TOTAL OPERATING EXPENSES	8,561,115	9,874,957	9,271,449	9,986,700	9,951,161



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-
SALARIES AND WAGES		2,995,036	3,112,132	3,073,100	3,170,154	2,982,820
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
EMPLOYEE BENEFITS		1,134,321	1,269,565	1,146,848	1,310,545	1,316,641
PERSONNEL SERVICES		4,129,356	4,381,697	4,219,948	4,480,698	4,299,461
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
PROF & TECH SERVICES		17,678	178,200	59,200	178,800	189,000
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
PROPERTY SERVICES		1,768,847	2,192,500	1,989,500	2,113,500	2,178,500
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
OTHER SERVICES		1,347,907	1,659,060	1,484,060	1,746,501	1,816,000
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
MATERIAL & SUPPLIES		1,297,328	1,463,500	1,518,741	1,467,200	1,468,200
SANITATION		8,561,115	9,874,957	9,271,449	9,986,700	9,951,161

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.

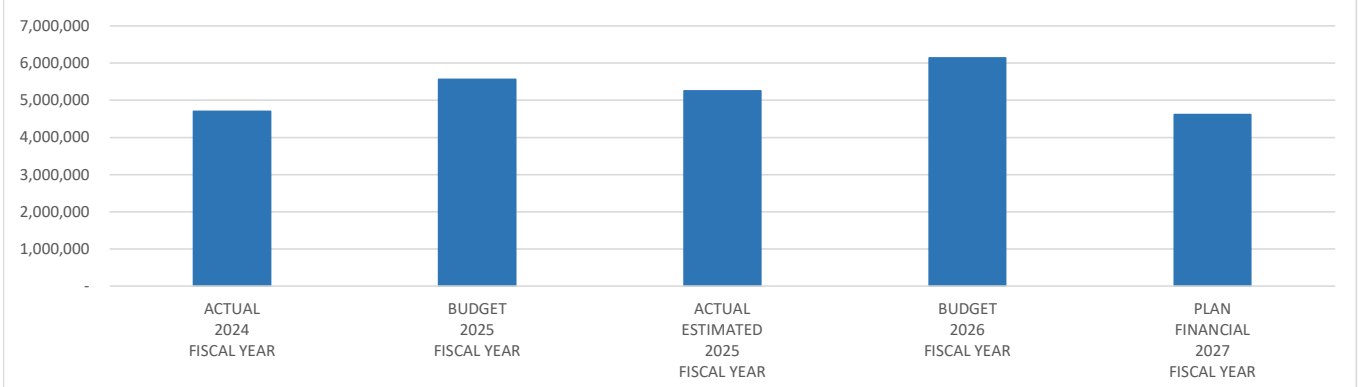
The Stormwater Division administers the Stormwater NDES permits and reviews stormwater design, construction and necessary maintenance to stormwater facilities. The division also manages the floodplain areas within the City.

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

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
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
TOTAL PERSONNEL SERVICES	3,997,754	4,682,724	4,312,870	5,104,154	3,631,380
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERVICES & CHARGES	620,212	768,270	849,810	914,753	892,950
MATERIALS & SUPPLIES	88,287	110,500	92,400	122,550	90,250
TOTAL OPERATING EXPENSES	4,706,253	5,561,494	5,255,080	6,141,457	4,614,580

ENGINEERING/CONSTRUCTION



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		791,062	974,429	864,800	929,551	966,941
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
EMPLOYEE BENEFITS		289,301	396,881	306,385	315,000	341,152
PERSONNEL SERVICES		1,080,363	1,371,310	1,171,185	1,244,550	1,308,093
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
PROF & TECH SERVICES		3,412	22,000	17,000	23,000	23,000
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
PROPERTY SERVICES		4,466	5,700	8,500	7,500	7,700
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
OTHER SERVICES		8,327	14,500	11,825	13,100	13,100
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
MATERIALS & SUPPLIES		30,651	42,500	31,000	45,500	45,500
CONSTRUCTION		1,127,218	1,456,010	1,239,510	1,333,650	1,397,393

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		1,281,550	1,597,660	1,461,701	649,413	678,870
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
EMPLOYEE BENEFITS		423,832	505,902	484,781	202,911	212,422
PERSONNEL SERVICES		1,705,382	2,103,563	1,946,482	852,324	891,292
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
PROF & TECH SERVICES		268,741	360,700	360,700	426,400	437,350
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
PROPERTY SERVICES		45,430	65,700	103,942	72,625	74,500
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	-	-	-	-
OTHER SERVICES		14,614	8,400	17,550	3,850	5,100
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
MATERIAL & SUPPLIES		22,086	43,400	36,800	29,275	24,150
ENGINEERING		2,056,254	2,581,763	2,465,474	1,384,474	1,432,392

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		502,973	520,470	488,163	573,900	598,959
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	-	-	-	-	-
EMPLOYEE BENEFITS		164,405	171,413	158,577	182,176	196,465
PERSONNEL SERVICES		667,378	691,882	646,740	756,076	795,425
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
PROF & TECH SERVICES		18,015	38,400	70,900	61,500	64,200
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
PROPERTY SERVICES		190	3,000	3,000	3,300	3,500
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 SERVICES	1,162	2,500	2,500	2,500	2,700
OTHER SERVICES		7,819	14,300	14,300	16,400	16,800
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
MATERIALS & SUPPLIES		33,849	16,000	16,000	17,800	17,300
STORMWATER ENGINEERING		727,251	763,582	750,940	855,076	897,225

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
2205220-510040	REGULAR	-	-	-	433,079	451,701
2205220-510050	VARIABLE PAY	-	-	-	1,500	1,500
2205220-510080	PART TIME & TEMPORARY	-	-	-	-	-
2205220-510110	OVERTIME	-	-	-	-	-
SALARIES AND WAGES		-	-	-	434,579	453,201
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
EMPLOYEE BENEFITS		-	-	-	139,049	145,345
PERSONNEL SERVICES		-	-	-	573,628	598,547
2205220-530110	REG. FEES & CERTIFICATION	-	-	-	8,000	8,250
2205220-530850	MEMBERSHIP DUES	-	-	-	3,000	3,000
2205220-530870	PROFESSIONAL SERVICES	-	-	-	-	-
PROF & TECH SERVICES		-	-	-	11,000	11,250
2205220-540200	VEHICLE REPAIR	-	-	-	500	500
2205220-540280	MISC CONTRACT SERVICES	-	-	-	-	-
2205220-540330	OTHER RENTAL	-	-	-	1,250	1,500
2205220-540550	MAINTENANCE SERVICES	-	-	-	-	-
PROPERTY SERVICES		-	-	-	1,750	2,000
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	-	-	-	-	-
OTHER SERVICES		-	-	-	11,400	11,400
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	-	-	-	-	-
MATERIAL & SUPPLIES		-	-	-	8,475	6,750
ENVIRONMENTAL ENGINEERING		-	-	-	606,253	629,947

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
2205225-510040	REGULAR	-	-	-	338,347	352,896
2205225-510050	VARIABLE PAY	-	-	-	1,500	1,500
2205225-510080	PART TIME & TEMPORARY	-	-	-	-	-
2205225-510110	OVERTIME	-	-	-	-	-
SALARIES AND WAGES		-	-	-	339,847	354,396
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
EMPLOYEE BENEFITS		-	-	-	116,412	121,842
PERSONNEL SERVICES		-	-	-	456,259	476,238
2205225-530110	REG. FEES & CERTIFICATION	-	-	-	1,550	1,550
2205225-530850	MEMBERSHIP DUES	-	-	-	2,100	2,100
2205225-530870	PROFESSIONAL SERVICES	-	-	-	-	-
PROF & TECH SERVICES		-	-	-	3,650	3,650
2205225-540200	VEHICLE REPAIR	-	-	-	500	500
2205225-540280	MISC CONTRACT SERVICES	-	-	-	-	-
2205225-540330	OTHER RENTAL	-	-	-	-	-
2205225-540550	MAINTENANCE SERVICES	-	-	-	-	-
PROPERTY SERVICES		-	-	-	500	500
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	-	-	-	-	-
OTHER SERVICES		-	-	-	1,125	1,125
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	-	-	-	-	-
MATERIAL & SUPPLIES		-	-	-	7,825	7,700
SPECIAL PROJECTS		-	-	-	469,359	489,213

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR
		2024 ACTUAL	2025 BUDGET	2025 ESTIMATED ACTUAL	2026 BUDGET	2027 FINANCIAL PLAN
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>482,499</u>	<u>503,204</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>130,240</u>	<u>136,100</u>
PERSONNEL SERVICES		<u>-</u>	<u>-</u>	<u>-</u>	<u>612,739</u>	<u>639,304</u>
2205230-530110	REG. FEES & CERTIFICATION	-	-	-	5,750	5,750
2205230-530850	MEMBERSHIP DUES	-	-	-	3,000	3,000
2205230-530870	PROFESSIONAL SERVICES	-	-	-	-	-
PROF & TECH SERVICES		<u>-</u>	<u>-</u>	<u>-</u>	<u>8,750</u>	<u>8,750</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,750</u>	<u>2,000</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>7,875</u>	<u>7,875</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>5,575</u>	<u>5,450</u>
TRANSPORTATION ENGINEERING		<u>-</u>	<u>-</u>	<u>-</u>	<u>636,689</u>	<u>663,379</u>

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		405,128	377,377	393,560	437,673	456,084
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
EMPLOYEE BENEFITS		139,503	138,592	154,903	170,906	180,486
PERSONNEL SERVICES		544,631	515,969	548,463	608,579	636,570
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
PROF & TECH SERVICES		127,347	99,410	105,933	99,660	101,200
2201205-540200	VEHICLE REPAIR	-	800	800	800	800
2201205-540550	MAINTENANCE SERVICES	111,280	114,060	114,060	119,238	126,000
PROPERTY SERVICES		111,280	114,860	114,860	120,038	126,800
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
OTHER CHARGES		10,570	21,300	21,300	19,580	19,700
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	-	-	-	-	-
MATERIAL & SUPPLIES		1,701	8,600	8,600	8,100	3,300
ENGINEERING PLANNING		795,529	760,139	799,156	855,957	887,570
ENGINEERING/CONSTRUCTION		4,706,253	5,561,494	5,255,080	6,141,457	6,397,118

STREET/STORMWATER

DIVISIONS -

Stormwater

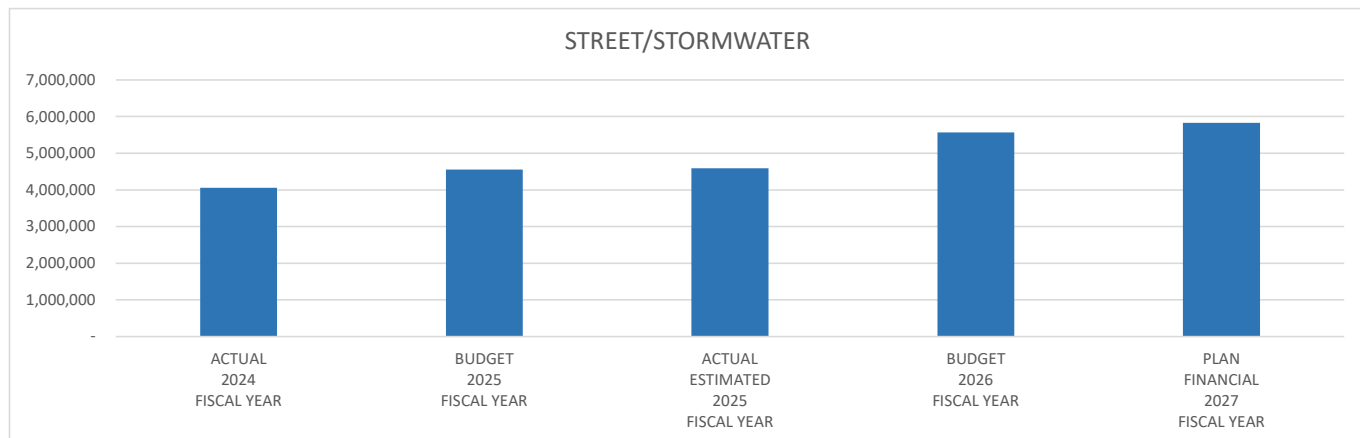
PURPOSE:

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
Total Full Time	41	41	41
Total Seasonal	1	1	1

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:					
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
TOTAL PERSONNEL SERVICES	2,612,860	2,984,414	3,007,351	3,789,590	3,986,140
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERVICES & CHARGES	1,061,137	1,166,399	1,178,659	1,306,923	1,352,200
MATERIALS & SUPPLIES	380,283	405,100	405,100	474,500	486,500
TOTAL OPERATING EXPENSES	4,054,280	4,555,913	4,591,110	5,571,013	5,824,840



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-
SALARIES AND WAGES		1,807,627	1,983,671	1,981,966	2,567,249	2,667,078
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
EMPLOYEE BENEFITS		805,233	1,000,743	1,025,385	1,222,342	1,319,062
PERSONNEL SERVICES		2,612,860	2,984,414	3,007,351	3,789,590	3,986,140
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
PROF & TECH SERVICES		8,657	12,100	12,100	11,500	11,500
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
PROPERTY SERVICES		360,538	420,000	432,260	501,500	507,000
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
OTHER SERVICES		691,942	734,299	734,299	793,923	833,700
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	-	-	-	-	-
MATERIALS & SUPPLIES		380,283	405,100	405,100	474,500	486,500
STORMWATER		4,054,280	4,555,913	4,591,110	5,571,013	5,824,840

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 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
PERSONNEL SERVICES:									
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
TOTAL PERSONNEL SERVICES	8,034,758		8,881,793		8,926,470		9,558,984		10,096,119
OTHER SERVICES & CHARGES									
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
TOTAL OTHER SERVICES & CHARGES	8,875,317		10,873,017		10,828,039		11,776,314		12,317,405
MATERIALS & SUPPLIES	4,776,651		5,215,200		5,439,749		5,690,700		5,740,494
TOTAL OPERATING EXPENSES	21,686,726		24,970,010		25,194,258		27,025,998		28,154,018

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-
SALARIES AND WAGES		<u>1,482,741</u>	<u>1,581,358</u>	<u>1,704,800</u>	<u>1,794,842</u>	<u>1,861,602</u>
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
EMPLOYEE BENEFITS		<u>607,013</u>	<u>730,975</u>	<u>754,767</u>	<u>767,723</u>	<u>847,796</u>
PERSONNEL SERVICES		<u>2,089,754</u>	<u>2,312,333</u>	<u>2,459,567</u>	<u>2,562,565</u>	<u>2,709,398</u>
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
PROF & TECH SERVICES		<u>30,228</u>	<u>36,900</u>	<u>50,000</u>	<u>54,300</u>	<u>54,300</u>
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
PROPERTY SERVICES		<u>162,250</u>	<u>205,600</u>	<u>223,900</u>	<u>222,600</u>	<u>222,600</u>
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
OTHER SERVICES		<u>2,158,558</u>	<u>2,494,186</u>	<u>2,492,686</u>	<u>2,600,620</u>	<u>2,651,246</u>
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
MATERIAL & SUPPLIES		<u>984,310</u>	<u>912,500</u>	<u>1,059,044</u>	<u>1,142,600</u>	<u>1,142,600</u>
WATER DISTRIBUTION		<u>5,425,100</u>	<u>5,961,519</u>	<u>6,285,197</u>	<u>6,582,685</u>	<u>6,780,144</u>

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		272,591	370,363	337,300	350,567	365,491
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		88,797	129,017	113,847	120,927	127,645
PERSONNEL SERVICES		361,388	499,379	451,147	471,494	493,136
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		5,515	8,300	12,800	26,300	26,300
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		6,893	3,000	3,000	4,000	4,000
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		4,696	13,000	20,000	23,000	23,000
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		5,839	16,700	23,900	18,100	15,600
ADMINISTRATION		384,331	540,379	510,847	542,894	562,036

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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		770,672	841,177	767,700	1,020,890	1,050,503
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		312,790	370,416	312,045	411,367	467,504
PERSONNEL SERVICES		1,083,462	1,211,593	1,079,745	1,432,257	1,518,007
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		3,201	6,800	6,950	6,800	6,800
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		48,408	57,400	85,583	68,300	68,300
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		-	4,600	3,900	4,600	4,600
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		169,716	181,500	178,500	204,200	204,200
UTILITY CONSTRUCTION		1,304,787	1,461,893	1,354,678	1,716,157	1,801,907

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
SALARIES AND WAGES		153,784	161,766	178,500	190,915	198,725
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
EMPLOYEE BENEFITS		70,216	76,828	80,875	86,501	91,095
PERSONNEL SERVICES		224,000	238,594	259,375	277,417	289,820
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
PROF & TECH SERVICES		85,553	260,100	234,300	224,900	224,900
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
PROPERTY SERVICES		7,724	4,600	9,300	67,400	67,400
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
OTHER SERVICES		3,973	17,700	16,200	19,600	19,600
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
MATERIALS & SUPPLIES		31,882	58,200	57,180	72,200	68,000
WATER RESOURCES		353,132	579,194	576,355	661,517	669,720

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
2205405-510040	REGULAR	889,476	936,429	968,000	1,024,929	1,069,001
2205405-510050	VARIABLE PAY	-	3,000	3,000	3,000	3,000
2205405-510110	OVERTIME	89,724	80,000	80,000	90,000	92,700
2205405-510190	INJURY PAY	-	-	-	-	-
SALARIES AND WAGES		979,199	1,019,429	1,051,000	1,117,929	1,164,701
2205405-520100	LONGEVITY	8,400	8,800	10,700	12,300	13,500
2205405-520120	EDUCATION/PERFORMANCE	931	-	2,500	2,600	2,600
2205405-520210	SOCIAL SECURITY	73,543	77,986	80,402	77,138	89,100
2205405-520220	RETIREMENT	99,025	101,943	105,100	104,017	116,470
2205405-520260	INSURANCE	198,283	244,481	199,077	222,232	233,343
2205405-520410	CELL PHONE ALLOWANCE	1,920	2,000	1,920	2,000	2,000
EMPLOYEE BENEFITS		382,102	435,210	399,698	420,287	457,013
PERSONNEL SERVICES		1,361,301	1,454,640	1,450,698	1,538,216	1,621,714
2205405-530110	REG. FEES & CERTIFICATION	7,452	14,000	14,000	14,000	14,420
2205405-530340	LAB SERVICES	30,477	105,000	50,000	105,000	108,150
2205405-530750	DEQ FEES	8,246	15,000	10,000	15,000	15,450
2205405-530850	MEMBERSHIP DUES	2,621	2,200	2,200	2,200	2,266
2205405-530870	PROFESSIONAL SERVICES	44,499	100,000	100,000	100,000	103,000
PROF & TECH SERVICE		93,295	236,200	176,200	236,200	243,286
2205405-540070	BUILDING MAINTENANCE	30,332	75,000	150,000	125,000	128,750
2205405-540200	VEHICLE REPAIR	12,003	5,000	5,000	5,000	5,150
2205405-540280	MISC CONTRACT SERVICES	113,680	250,150	250,000	250,000	257,500
2205405-540290	OTHER EQUIPMENT REPAIR	8,033	125,000	125,000	125,000	128,750
2205405-540300	CONTRACT LANDFILL SERVICE	126,584	90,000	90,000	90,000	92,700
2205405-540310	UNIFORM RENTAL/SERVICES	3,115	4,300	3,200	4,300	4,429
2205405-540320	EQUIPMENT RENTAL	75,162	60,000	70,000	70,000	72,100
2205405-540330	OTHER RENTAL	1,674	3,000	3,000	3,000	3,090
2205405-540500	RADIO MAINTENANCE-OUTSIDE	-	5,000	5,000	5,000	5,150
2205405-540550	MAINTENANCE SERVICES	27,947	75,000	75,000	85,000	90,000
2205405-540930	PURCHASED WATER	25,709	100,000	50,000	100,000	100,000
PROPERTY SERVICES		424,240	792,450	826,200	862,300	887,619
2205405-550030	TRAVEL & EXPENSES	8,628	10,000	10,000	10,000	10,300
2205405-550200	TELEPHONE	4,422	6,000	6,000	6,000	6,180
2205405-550250	UTILITIES (PSO)	892,042	1,000,000	1,050,000	1,100,000	1,200,000
2205405-550360	PRINTING SERVICES	1,090	2,000	2,000	2,000	2,060
2205405-550390	POSTAGE	1,455	-	2,000	2,000	2,060
2205405-550540	OUTSIDE DATA SERVICES	1,501	2,000	2,000	2,000	2,000
2205405-550940	POWER (GRDA)	4,073	5,000	8,000	10,000	10,300
OTHER SERVICES & CHARGES		913,210	1,025,000	1,080,000	1,132,000	1,232,900
2205405-560030	OFFICE SUPPLIES	2,441	3,000	3,000	3,000	3,090
2205405-560100	UNIFORMS	3,724	4,900	4,300	4,300	4,429
2205405-560110	PROTECTIVE WEAR	2,458	10,000	10,000	10,000	10,300
2205405-560180	BLDG MATERIAL & SUPPLIES	7,814	14,000	14,000	15,000	15,450
2205405-560190	TIRES & TUBES	1,274	2,500	7,000	5,000	5,150
2205405-560200	VEHICLE REPAIR PARTS	3,205	4,500	4,000	5,000	5,150
2205405-560210	FUEL & LUBRICANTS	59,529	40,000	55,000	60,000	61,800
2205405-560230	MATERIAL & SUPPLIES	74,580	60,000	60,000	60,000	61,800
2205405-560240	OTHER EQUIPMENT	52,808	60,000	60,000	60,000	61,800
2205405-560270	CONCRETE & AGGREGATE	1,464	15,000	15,000	15,000	15,450
2205405-560280	BOOKS & SUBSCRIPTIONS	-	2,500	2,500	2,500	2,575
2205405-560300	JANITORIAL SUPPLIES	-	1,000	1,000	1,000	1,000
2205405-560310	OTHER EQUIP PARTS/MAINT	1,186	24,000	10,000	20,000	20,000
2205405-560340	CHEMICAL & LAB SUPPLIES	1,592,401	1,800,000	1,900,000	1,900,000	1,957,000
2205405-560450	REPAIRS & REPLACEMENTS	321,081	500,000	400,000	500,000	515,000
2205405-560500	RADIO MAINTENANCE	2,867	10,000	10,000	10,000	10,300
MATERIALS & SUPPLIES		2,126,832	2,551,400	2,555,800	2,670,800	2,750,294
WATERPLANT		4,918,878	6,059,690	6,088,898	6,439,516	6,735,813

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		522,221	583,648	573,000	579,961	602,878
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
EMPLOYEE BENEFITS		212,519	255,625	248,186	253,660	274,632
PERSONNEL SERVICES		734,740	839,273	821,186	833,620	877,510
2205406-530100	REG. FEES & CERTIFICATION	3,460	2,400	2,400	2,600	2,600
2205406-530840	MEDICAL VACCINATION	-	500	250	500	500
PROF & TECH SERVICES		3,460	2,900	2,650	3,100	3,100
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
PROPERTY SERVICES		30,598	243,900	248,726	225,900	225,900
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
OTHER SERVICES		14,171	7,700	19,650	17,400	17,400
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
MATERIAL & SUPPLIES		700,834	642,300	690,800	695,600	695,600
METER READING		1,483,802	1,736,073	1,783,012	1,775,620	1,819,510

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
2205410-510040	REGULAR	560,434	570,804	615,200	633,240	660,470
2205410-510050	VARIABLE PAY PROGRAM	-	3,400	3,400	4,000	4,000
2205410-510110	OVERTIME	69,361	60,000	70,000	60,000	65,000
2205410-510190	INJURY PAY	47	-	500	-	-
SALARIES AND WAGES		629,841	634,204	689,100	697,240	729,470
2205410-520100	LONGEVITY	5,600	6,100	6,000	6,900	7,900
2205410-520210	SOCIAL SECURITY	47,393	48,517	52,716	47,086	55,804
2205410-520220	RETIREMENT	63,551	63,420	68,910	64,374	72,947
2205410-520260	INSURANCE	102,248	116,942	122,410	136,338	143,155
2205410-520410	CELL PHONE ALLOWANCE	960	1,000	960	1,000	1,000
EMPLOYEE BENEFITS		219,752	235,979	250,996	255,698	280,806
PERSONNEL SERVICES		849,593	870,183	940,096	952,938	1,010,276
2205410-530110	REG. FEES & CERTIFICATION	7,789	9,000	10,000	9,000	9,000
2205410-530340	LAB SERVICES	76,325	72,300	66,700	69,500	72,000
2205410-530750	DEQ FEES	19,678	40,000	35,000	40,000	40,000
2205410-530840	MEDICAL VACCINATION	-	1,000	-	1,000	-
2205410-530850	MEMBERSHIP DUES	235	1,200	700	1,200	1,500
2205410-530870	PROFESSIONAL SERVICES	21,707	17,000	10,000	17,000	17,000
PROF & TECH SERVICES		125,733	140,500	122,400	137,700	139,500
2205410-540070	BUILDING MAINTENANCE	11,295	10,000	16,500	15,000	15,000
2205410-540200	VEHICLE REPAIR	13,751	8,000	21,000	10,000	10,000
2205410-540280	MISC CONTRACT SERVICES	22,247	12,000	112,300	35,000	35,000
2205410-540290	OTHER EQUIPMENT REPAIR	20,715	10,000	10,000	13,000	15,000
2205410-540300	CONTRACT LANDFILL SERVICE	344,654	290,000	285,000	290,000	300,000
2205410-540310	UNIFORM RENTAL/SERVICES	1,589	1,800	1,800	1,800	2,000
2205410-540320	EQUIPMENT RENTAL	79,813	10,000	79,000	20,000	20,000
2205410-540330	OTHER RENTAL	3,439	3,000	4,400	5,000	5,000
2205410-540450	RMUA CONTRACT SERVICES	1,518,820	1,800,000	1,400,000	2,000,000	2,300,000
2205410-540550	MAINTENANCE SERVICES	5,577	33,000	12,000	10,000	10,000
PROPERTY SERVICES		2,021,900	2,177,800	1,942,000	2,399,800	2,712,000
2205410-550030	TRAVEL & EXPENSES	7,368	12,000	9,300	12,000	12,000
2205410-550220	TELEPHONE	8,615	6,500	6,200	6,500	6,500
2205410-550230	OTHER UTILITIES	-	2,500	2,500	2,500	2,500
2205410-550240	UTILITIES (ONG)	3,740	10,000	4,000	6,000	6,000
2205410-550250	UTILITIES (PSO)	483,661	450,000	480,000	490,000	500,000
2205410-550360	PRINTING SERVICES	238	500	500	500	500
2205410-550390	POSTAGE	942	500	500	500	500
2205410-550540	OUTSIDE DATA SERVICES	1,954	2,800	2,600	2,600	2,800
OTHER SERVICES		506,518	484,800	505,600	520,600	530,800
2205410-560030	OFFICE SUPPLIES	838	1,500	1,300	1,500	1,500
2205410-560100	UNIFORMS	2,172	2,500	2,100	2,500	2,500
2205410-560180	BLDG MATERIAL & SUPPLIES	5,558	5,500	4,600	16,000	6,000
2205410-560190	TIRES & TUBES	11,658	7,500	16,700	15,000	15,000
2205410-560200	VEHICLE REPAIR PARTS	19,214	7,500	21,000	10,000	10,000
2205410-560210	FUEL & LUBRICANTS	31,665	28,000	25,700	28,000	30,000
2205410-560230	MATERIAL & SUPPLIES	43,940	30,000	42,000	40,000	40,000
2205410-560240	OTHER EQUIPMENT	31,393	12,000	18,000	45,000	40,000
2205410-560270	CONCRETE & AGGREGATE	979	2,000	2,000	2,000	2,000
2205410-560300	JANITORIAL SUPPLIES	-	500	375	500	500
2205410-560310	OTHER EQUIP PARTS/MAINT	2,889	15,000	8,700	15,000	15,000
2205410-560340	CHEMICAL & LAB SUPPLIES	218,502	250,000	225,000	210,000	200,000
2205410-560410	PUMP & LIFT STATAION SUPPLIES	-	-	-	-	-
2205410-560450	REPAIRS & REPLACEMENTS	83,033	90,000	89,000	110,000	110,000
MATERIAL & SUPPLIES		451,843	452,000	456,475	495,500	472,500
WASTEWATER TREATMENT		3,955,587	4,125,283	3,966,571	4,506,538	4,865,076

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
2205415-510040	REGULAR	800,066	880,328	873,500	891,083	929,400
2205415-510050	VARIABLE PAY PROGRAM	-	2,000	1,000	2,000	2,000
2205415-510110	OVERTIME	125,508	103,000	136,000	136,000	136,000
2205415-510190	INJURY PAY	6,692	-	1,000	-	-
SALARIES AND WAGES		932,266	985,328	1,011,500	1,029,083	1,067,400
2205415-520100	LONGEVITY	13,000	15,000	14,100	15,200	15,900
2205415-520120	EDUCATION/PERFORMANCE	1,053	-	3,380	3,120	3,380
2205415-520210	SOCIAL SECURITY	69,350	75,378	77,380	64,887	81,656
2205415-520220	RETIREMENT	94,608	98,533	101,150	91,228	106,740
2205415-520260	INSURANCE	217,365	278,661	254,266	284,079	298,283
2205415-520410	CELL PHONE ALLOWANCE	2,880	2,900	2,880	2,880	2,900
EMPLOYEE BENEFITS		398,255	470,471	453,155	461,394	508,859
PERSONNEL SERVICES		1,330,521	1,455,799	1,464,655	1,490,477	1,576,259
2205415-530110	REG. FEES & CERTIFICATION	7,707	9,000	9,000	9,200	9,200
2205415-530340	LAB SERVICES	-	1,000	1,000	1,000	1,000
2205415-530840	MEDICAL VACCINATION	-	1,000	1,000	1,000	1,000
2205415-530850	MEMBERSHIP DUES	-	300	255	300	300
2205415-530870	PROFESSIONAL SERVICES	9,781	12,500	12,500	12,500	12,500
PROF & TECH SERVICES		17,487	23,800	23,755	24,000	24,000
2205415-540070	BUILDING MAINTENANCE	3,084	3,500	2,350	3,500	3,500
2205415-540200	VEHICLE REPAIR	43,283	50,700	69,500	53,600	53,600
2205415-540280	MISC CONTRACT SERVICES	412,977	555,300	717,608	685,300	685,300
2205415-540290	OTHER EQUIPMENT REPAIR	40,565	20,000	17,000	20,000	20,000
2205415-540310	UNIFORM RENTAL/SERVICES	3,744	5,000	4,250	5,000	5,000
2205415-540320	EQUIPMENT RENTAL	117,890	25,000	21,900	25,000	25,000
2205415-540460	COLLECTION SYSTEM MONITORING	-	250,000	200,000	150,000	150,000
2205415-540500	RADIO MAINTENANCE	666	300	300	300	300
2205415-540550	MAINTENANCE SERVICES	27,945	45,200	45,200	45,700	45,700
PROPERTY SERVICES		650,153	955,000	1,078,108	988,400	988,400
2205415-550030	TRAVEL & EXPENSES	171	2,000	2,000	2,000	2,000
2205415-550220	TELEPHONE	1,861	2,200	3,400	3,400	3,400
2205415-550230	OTHER UTILITIES	871	800	800	1,500	1,500
2205415-550240	UTILITIES (ONG)	11,377	10,800	11,750	11,800	11,800
2205415-550250	UTILITIES (PSO)	181,747	216,200	179,000	216,200	216,200
2205415-550360	PRINTING	197	500	300	500	500
2205415-550540	OUTSIDE DATA SERVICES	16,339	23,100	31,700	23,100	23,100
2205415-550840	PILOT	1,344,992	1,415,181	1,415,181	1,647,994	1,680,954
OTHER SERVICES & CHARGES		1,557,554	1,670,781	1,644,131	1,906,494	1,939,454
2205415-560030	OFFICE SUPPLIES	1,455	1,200	600	600	600
2205415-560100	UNIFORMS	9,681	10,400	9,000	11,600	11,600
2205415-560190	TIRES & TUBES	1,807	7,000	6,000	7,000	7,000
2205415-560200	VEHICLE REPAIR PARTS	10,765	22,000	23,350	23,600	23,600
2205415-560210	FUEL & LUBRICANTS	36,250	35,400	31,200	35,400	35,400
2205415-560230	MATERIAL & SUPPLIES	26,347	19,600	26,800	30,000	30,000
2205415-560240	OTHER EQUIPMENT	30,584	35,200	68,700	30,100	30,100
2205415-560270	CONCRETE & AGGREGATE	15,584	25,000	25,000	25,000	25,000
2205415-560310	OTHER EQUIP PARTS/MAINT	833	3,000	2,000	3,000	3,000
2205415-560340	CHEMICAL & LAB SUPPLIES	826	5,400	11,000	11,000	11,000
2205415-560400	WATER/SEWER MAIN REPAIR PARTS	30,190	42,000	52,000	52,000	52,000
2205415-560410	PUMP & LIFT STATION SUPPLIES	138,125	192,000	160,000	160,000	160,000
2205415-560500	RADIO MAINTENANCE	-	400	400	400	400
2205415-560800	ASPHALT & AGGREGATE	2,947	2,000	2,000	2,000	2,000
MATERIALS & SUPPLIES		305,393	400,600	418,050	391,700	391,700
SEWER		3,861,108	4,505,980	4,628,699	4,801,071	4,919,813
UTILITIES		21,686,726	24,970,010	25,194,258	27,025,998	28,154,018

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

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

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

2025 CHEVY TAHOE 4X4-ADDITION VEHICLE
 2 FRONT LOAD WASTE COLLECTION VEHICLE
TOTAL VEHICLES

75,000	840,000
75,000	840,000

2205010-570170-MISC CAPITAL OUTLAY

PAYMENT OF SIDELOADERS-YEAR 2

40K CONTAINERS-GREENWASTE

52 2CYB BINS

36 3CYB BINS

20 4CYB BINS

14 6CYB BINS

FREIGHT FOR 4 LOADS

LAND ACQUISITION

TOMMY GATE FOR FLAT BED

TOTAL MISC CAPITAL OUTLAY

1,100,000	2,800,000
	25,948
	20,484
	12,620
	11,788
5,348	
-	750,000
15,000	
1,120,348	3,620,840

TOTAL SANITATION

1,195,348	4,460,840
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OPERATIONS (5100)**2205100-570150-CONSTRUCTION**

PAVEMENT REPAIR & UPGRADE @ GENERAL SERVICES YARD

STARK BUILDING IMPROVEMENTS

DESIGN & CONSTRUCTION FOR GENERAL SERVICES FACILITY

HVAC UNIT LIFE CYCLE REPLACEMENT @ OPS BUILDING

TOTAL CONSTRUCTION

80,000	
18,000	
350,000	
288,000	
736,000	-

2205100-570170-MISC CAPITAL OUTLAY

PAVEMENT REPAIR & UPGRADE @ GENERAL SERVICES YARD

TOTAL MISC CAPITAL OUTLAY

80,000	-
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TOTAL OPERATION

816,000	-
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BUILDING MAINTENANCE (5115)**2205115-570170-MISC CAPITAL OUTLAY**

SHELVING & OFFICE FURNITURE

CONSTRUCTION JOB BOX WITH EQUIPMENT

TOTAL MISC CAPITAL OUTLAY

38,000	
15,000	
53,000	-
53,000	-

TOTAL BUILDING MAINTENANCE

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

UTILITY VEHICLE

TOTAL MOTOR VEHICLES

18,000	
18,000	-

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

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

2552110

**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
TOTAL MOTOR VEHICLES	211,000	397,000

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 TRAILER	20,000	
	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
TOTAL MACHINERY	611,000	980,000

TOTAL STORMWATER

822,000 1,377,000

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
TOTAL MOTOR VEHICLES	342,000	150,000

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
TOTAL PROPERTY MACHINERY	242,500	295,000

2205400-570040-OTHER EQUIPMENT

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

2205400-570150-CONSTRUCTION

NEW FACILITIES BUILDOUT	50,000	
TOTAL CONSTRUCTION	50,000	-

TOTAL WATER DISTRIBUTION

686,500 575,000

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

ADMINISTRATION (5401)

2205401-570170-MISC CAPITAL OUTLAY

UNIDENTIFIED CONSTRUCTION PROJECTS

UNIDENTIFIED CONSTRUCTION PROJECTS

TOTAL MISC CAPITAL OUTLAY

TOTAL ADMINISTRATION

UTILITY CONSTRUCTION (5403)

2205403-570020-MOTOR VEHICLES

2 TON WORK TRUCK W/UTILITY BED AND HYDRAULIC POWER

FULL SIZE DUMP TRUCK

TOTAL MOTOR VEHICLES

2205403-570030-PROPERTY MACHINERY

MINI EXCAVATOR WITH 3 BUCKETS AND JACKHAMMER

SKID STEER W/ATTACHMENTS

HYDRO VAC TRAILER

D3 DOZER W/LOW GROUND PRESSURE TRACKS

TOTAL PROPERTY MACHINERY

2205403-570040-OTHER EQUIPMENT

20-24 FOOT TRAILER

GOOSENECK TRAILER

TOTAL OTHER EQUIPMENT

2205403-570150-PREPROPERTY/CONSTRUCTION

ENCLOSED STORAGE FACILITY

BLUFF LANDING ROAD WATER MAIN

TOTAL PROPERTY/CONSTRUCTION

TOTAL UTILITY CONSTRUCTION

WATER RESOURCES (5404)

2205404-570020-MOTOR VEHICLES

EXTENDED CAB TRUCK WITH TOOL BOX

TOTAL MOTOR VEHICLES

2205404-570040-OTHER EQUIPMENT

FIELD INSTRUMENTATION

WATER SAMPLE STATION REPLACEMENT/REHAB

WATER SAMPLE STATION REPLACEMENT/REHAB

TOTAL OTHER EQUIPMENT

2205404-570150-CONSTRUCTION

LAB BUILDOUT AT ADMIN BUILDING

TOTAL CONSTRUCTION

TOTAL WATER RESOURCES

WATERPLANT (5405)

2205405-570020-MOTOR VEHICLES

1/2 TON CREW CAB 4X4 TRUCK

TOTAL MOTOR VEHICLES

2205405-570040-OTHER EQUIPMENT

INTERCONNECTION COMMUNICATION UPGRADES

TOTAL OTHER EQUIPMENT

2205405-570150-CONSTRUCTION

REPAIRS AND RECOATING OF CHEMICAL CONTAINMENT AREAS

FIBER CONNECTION FROM RAW WATER PUMP STATION

PLANT FACILITIES PAINTING

ROOF REPLACEMENT FOR OLD ADMIN BUILDING

TOTAL CONSTRUCTION

100,000	
	100,000
100,000	100,000
100,000	100,000
127,000	
	225,000
127,000	225,000
120,000	
92,500	
125,000	
	200,000
337,500	200,000
25,000	
28,000	
53,000	-
150,000	
100,000	
250,000	-
767,500	425,000
55,000	
55,000	-
25,000	
50,000	
	50,000
75,000	50,000
40,000	
40,000	-
170,000	50,000
55,000	
55,000	-
100,000	
100,000	-
150,000	
100,000	
-	40,000
140,000	
390,000	40,000

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

2205405-570170-MISC CAPITAL OUTLAY

SCADA SYSTEM AND SERVER UPGRADES	150,000	
MAINTENANCE BUILDING IMPROVEMENTS	60,000	
MISC CAPITAL EQUIPMENT REPLACEMENT	50,000	
MISC CAPITAL EQUIPMENT REPLACEMENT		50,000
TOTAL MISC CAPITAL OUTLAY	260,000	50,000
TOTAL WATER PLANT	805,000	90,000

METER READERS (5406)

2205406-570020-MOTOR VEHICLES

1/2 TON 4WD EXTENDED CAB PICKUP TRUCK	52,000	
1/2 TON CREW CAB 4X4 TRUCK W/ACCESSORIES		55,000
TOTAL MOTOR VEHICLES	52,000	55,000

2205406-570040-OTHER EQUIPMENT

ARROW GOLD GNSS RECEIVER	10,000	
VAC-TRAILER 300 GALLON 37HP	50,000	
TOTAL OTHER EQUIPMENT	60,000	-

TOTAL METER READERS

112,000	55,000
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WASTEWATER TREATMENT(5410)

2205410-570020-MOTOR VEHICLES

1 TON SINGLE CAB PICKUP W/FLATBED	105,000	
TOTAL MOTOR VEHICLES	105,000	-

2205410-570030-PROPERTY MACHINERY

FINSCREEN REPAIR	65,000	65,000
TOTAL PROPERTY MACHINERY	65,000	65,000

2205410-570040-OTHER EQUIPMENT

TRAILER	35,000	
PORTABLE CONVEYORS	80,000	
TOTAL OTHER EQUIPMENT	115,000	-

2205410-570150-CONSTRUCTION

TOTAL CONSTRUCTION

-	-
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2205410-570170-MISC CAPITAL OUTLAY

RMUA CAPITAL OUTLAY	350,000	
RELOCATE HC BELT PRESS TO LYNN LANE WRF	-	75,000
TOTAL MISC CAPITAL OUTLAY	350,000	75,000

TOTAL WASTEWATER TREATMENT

635,000	140,000
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SEWER (5415)

2205415-570020-MOTOR VEHICLES

JET TRUCK	260,000	
3/4 TON CREW CAB 4X4 W/STANDARD SERVICE BODY	85,000	
1/2 TON CREW CAB 4X4	52,000	
TOTAL MOTOR VEHICLES	397,000	-

2205415-570030-MACHINERY

MINI EXCAVATOR 35 SERIES W/EXTEND ARM AND HAMMER	90,500	
TOTAL MACHINERY	90,500	-

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

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	-	70,000
DRESSER RAND LIFT STATION REHAB		70,000
TOTAL OTHER EQUIPMENT	188,000	140,000

2205415-570150-PROPERTY/CONSTRUCTION

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

2205415-570170-MISC CAPITAL OUTLAY

BUILD OUT & FACILITY REPAIRS @ NEW FIELD OPERATIONS SITE	30,000	
TOTAL MISC CAPITAL OUTLAY	30,000	-

2205415-570180-COMMUNICATION EQUIPMENT

SCADA PANELS FOR NEW STATIONS OR UPGRADES	45,000	
REMOTE SCADA MONITORING	10,000	
TOTAL COMMUNICATION EQUIPMENT	55,000	-

TOTAL SEWER

824,500	140,000
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TOTAL UTILITIES

4,100,500	1,575,000
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TOTAL CAPITAL

8,629,165	7,412,840
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**BROKEN ARROW MUNICIPAL AUTHORITY
DEPARTMENTAL CAPITAL OUTLAY
FISCAL YEARS 2026 & 2027**

LOAN PROJECTS: WATER R & C (5400)	PROJECT NUMBER	FISCAL YEAR 2026
2017A OWRB FAP LOAN		
FLORENCE & HAIKEY CREEK SEWER & WATERLINE REHAB-CONSTRUCTION	WL23050	663,233
FLORENCE & HAIKEY CREEK SEWER & WATERLINE REHAB-ENGINEERING	WL23050	12,700
2017B OWRB FAP LOAN		
BIXBY 2-WAY EMERGENCY WATERLINE CONNECTION-ENGINEERING	WL23060	943
WAGONER COUNTY RWD#4 2-WAY EMERGENCY WATERLINE-ENGINEERING	WL23070	955
2020B OWRB FAP LOAN		
COUNTY LINE TRUNK SEWER PHASE 2 - ENGINEERING	2154250	247,712
WTP - FRP BRINE TANK - CONSTRUCTION	2154350	269,037
SMG OMAHA GST RESTORATION - ENGINEERING	2154370	197,375
NEW PUMP STATION/WATERLINE - CONSTRUCTION	WL22020	26,000
2022 OWRB FAP LOAN		
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
2024A OWRB FAP LOAN		
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
2024B OWRB FAP LOAN		
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 REPLACEMENT-CONSTRUCTION	WL25010	40,600
OOWA/GRAND RIVER LINE CONNECTION-ENGINEERING	WL25020	870,000

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

	PROJECT NUMBER	FISCAL YEAR 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
ORF 21-0028-CWA LOAN		
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
ORF 23-0167-CW LOAN		
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
TOTAL LOAN PROJECTS		24,539,864
CLEAN WATER (CW) LOAN PROGRAM		
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- DESIGN/CONSTRUCTION		313,000
DRESSER RAND LIFT STATION REHABILITATION -DESIGN/CONSTRUCTION		451,000
WINDSOR LIFT STATION		
EXPANSION/ELIMINATION-DESIGN/CONSTRUCTION		525,000
SAFE DRINKING WATER (SDW) LOAN PROGRAM		
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 ST ST. FROM FT. WORTH TO 9 TH ST. – <i>CONSTRUCTION</i>	1,010,000
9 TH 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
	<hr/> 24,992,500 <hr/>
TOTAL LOAN PROJECTS	<hr/> 49,532,364 <hr/>

SECTION 4

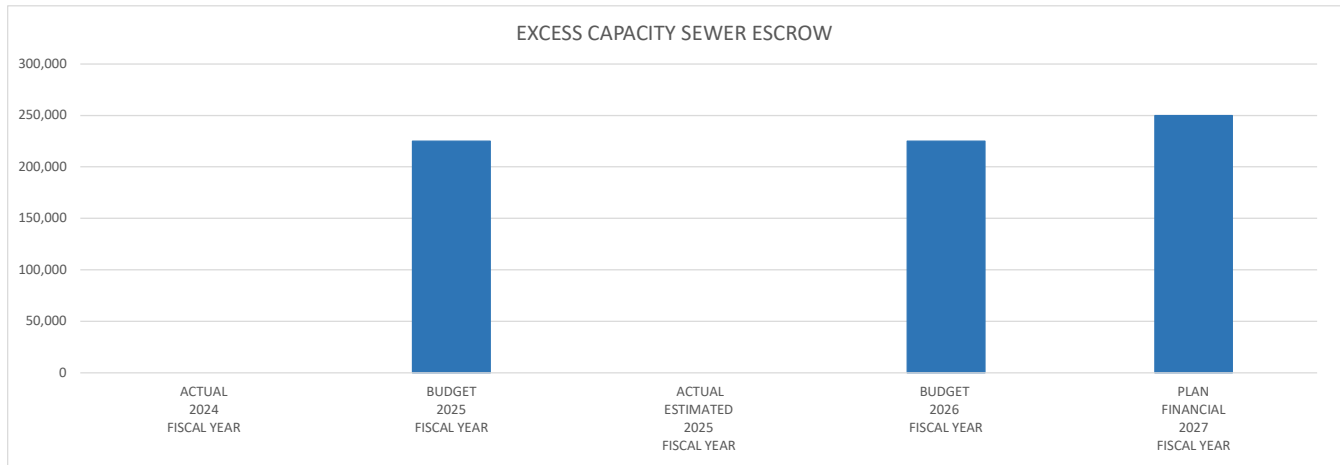
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
EXCESS CAPACITY SEWER ESCROW
FUND 225

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES :					
Charges for Services					
Excess Capacity Fees	191,426	175,000	90,000	125,000	135,000
Interest	10,198	6,000	14,800	7,500	5,000
TOTAL REVENUES	201,624	181,000	104,800	132,500	140,000
BEGINNING FUND BALANCE -					
Reserved for Capital Projects	1,842,706	2,044,330	2,044,330	2,149,130	2,056,630
TOTAL SOURCES	2,044,330	2,225,330	2,149,130	2,281,630	2,196,630
EXPENDITURES -					
Capital Projects	-	225,000	-	225,000	250,000
TOTAL EXPENDITURES	-	225,000	-	225,000	250,000
ENDING FUND BALANCE -					
Reserved for Capital Projects	2,044,330	2,000,330	2,149,130	2,056,630	1,946,630
ENDING FUND BALANCE	2,044,330	2,000,330	2,149,130	2,056,630	1,946,630



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

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

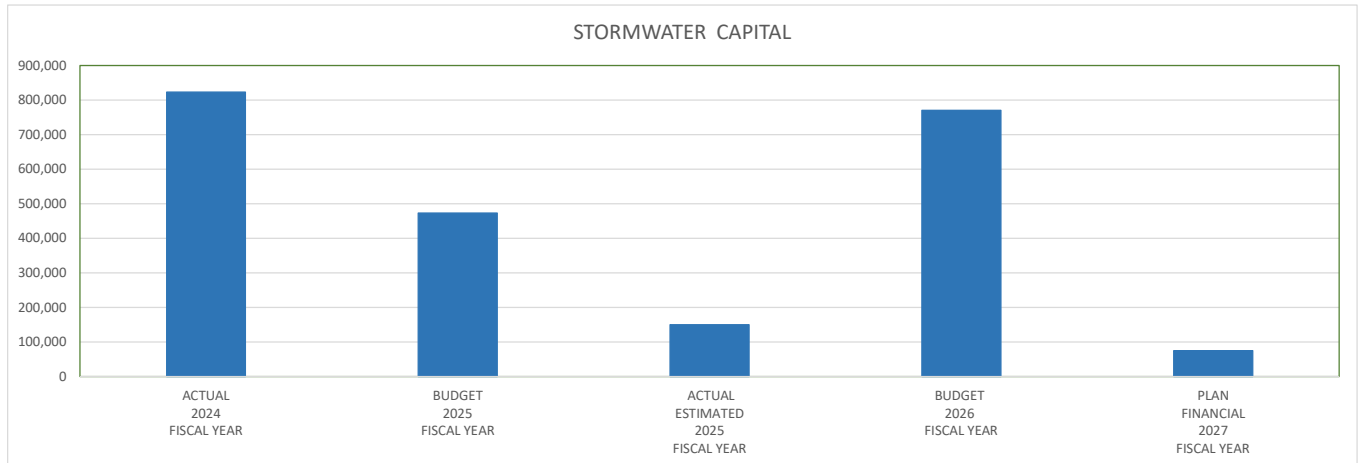
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
STORMWATER CAPITAL
FUND 226

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES :					
Charges for Services					
Development Fees	55,966	1,100,000	625,000	75,000	80,000
Interest	3,968	-			
TOTAL REVENUES	59,934	1,100,000	625,000	75,000	80,000
BEGINNING FUND BALANCE -					
Reserved for Capital Projects	1,278,360	515,598	515,598	990,598	295,405
TOTAL SOURCES	1,338,294	1,615,598	1,140,598	1,065,598	375,405
EXPENDITURES -					
Capital Outlay	822,696	1,142,667	150,000	770,193	75,000
TOTAL EXPENDITURES	822,696	472,931	150,000	770,193	75,000
ENDING FUND BALANCE -					
Reserved for Capital Projects	515,598	1,142,667	990,598	295,405	300,405
ENDING FUND BALANCE	515,598	1,142,667	990,598	295,405	300,405



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

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

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

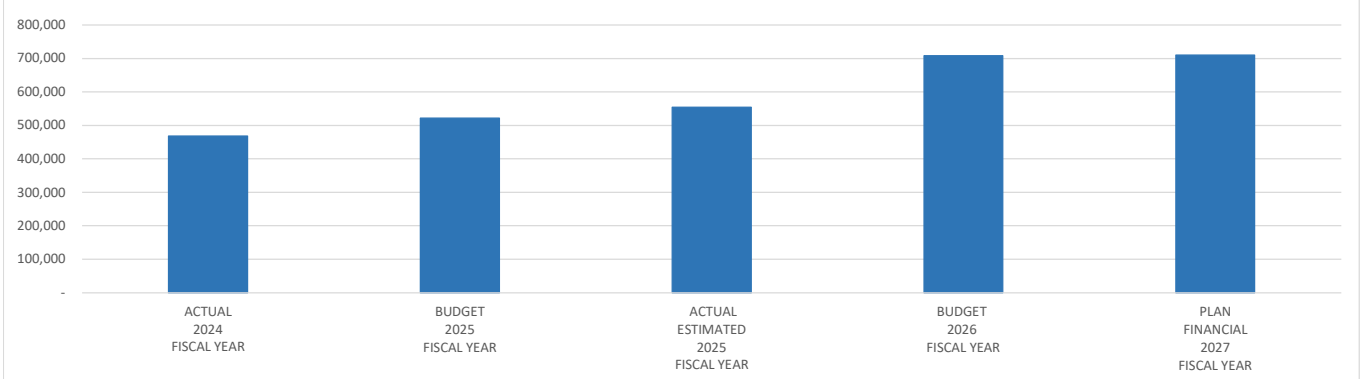
Description:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUE -					
TAXES	836,210	910,000	845,000	850,000	875,000
INTEREST	8,735	1,000	17,900	6,500	6,500
MISCELLANEOUS					
TOTAL REVENUES	844,945	911,000	862,900	856,500	881,500
BEGINNING FUND BALANCE	1,703,619	1,805,526	1,805,526	1,813,576	1,661,526
TOTAL SOURCES	2,548,564	2,716,526	2,668,426	2,670,076	2,543,026
EXPENDITURES -					
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
TOTAL EXPENDITURES	468,038	521,350	554,850	708,550	709,550
OTHER FINANCING USES -					
CAPITAL OUTLAY	-	-	45,000	8,487	-
TRANSFER OUT	275,000	300,000	300,000	300,000	300,000
ENDING FUND BALANCE	1,805,526	1,895,176	1,813,576	1,661,526	1,533,476

CONVENTION & VISITORS BUREAU



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

		FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	2027 FINANCIAL 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
PROF & TECH SERVICES		205,352	184,300	322,730	325,330	325,330
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
PROPERTY SERVICES		62,435	76,800	40,620	40,520	40,520
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
OTHER SERVICES		161,738	244,950	184,700	334,700	334,700
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	-	-	-	-
		5,308	15,300	6,800	8,000	9,000
		434,832	521,350	554,850	708,550	709,550

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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
2025 CARRYOVER PROJECTS: 4WD TRUCK	2517190	8,487	
		<u>8,487</u>	<u></u>
		<u><u>8,487</u></u>	<u><u></u></u>

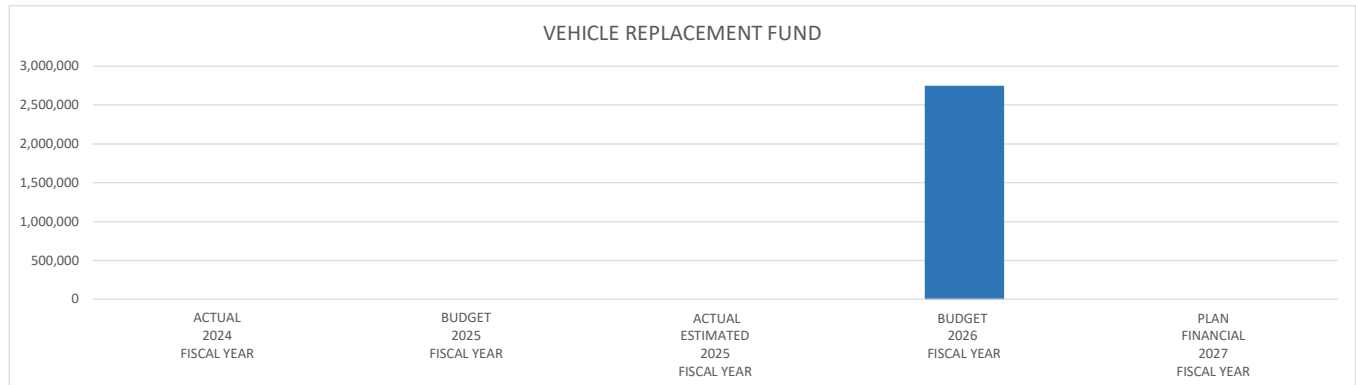
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
VEHICLE REPLACEMENT FUND
FUND 329

Description:

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

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUE -					
TRANSFER IN	-	-	937,500	2,187,500	2,500,000
INTEREST	-	-	-	-	-
MISCELLANEOUS					
TOTAL REVENUES	-	-	937,500	2,187,500	2,500,000
BEGINNING FUND BALANCE	-	-	-	937,500	305,000
TOTAL SOURCES	-	-	937,500	3,125,000	2,805,000
EXPENDITURES -					
PROF & TECH SERVICES	-	-	-	80,000	-
PROPERTY SERVICES	-	-	-	-	-
OTHER SERVICES	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	80,000	-
OTHER FINANCING USES -					
CAPITAL OUTLAY	-	-	-	2,740,000	-
TRANSFER OUT	-	-	-	-	-
ENDING FUND BALANCE	-	-	937,500	305,000	2,805,000



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

	FISCAL YEAR	
	2026	2027
2026 & 2027 PROJECTS:		
3293001-570020-VEHICLES		
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	
TOTAL POLICE	1,646,500	
3291700-530870		
STUDY ON VEHICLE USE AND REPLACEMENT	80,000	
TOTAL GENERAL GOVERNMENT	80,000	
3295010-570020-VEHICLES-SOLID WASTE		
2025 CHEVY TAHOO	75,000	
3295200-5700020-CONSTRUCTION		
FORD F-150 CREW CAB	65,000	
3295210-570020-ENG STORMWATER		
FORD EXPLORER	52,000	
3295305-570020-STORMWATER		
3/4 TON CREW CAB	61,000	
1 TON SERVICE TRUCK	150,000	
3295400-570020-WATER DIST		
2 TON WORK TRUCK	127,000	
3295405-570020-WATERPLANT		
1/2 TON CREW CAB	55,000	
3295406-570020-METER READERS		
1/2 TON EXTENDED CAB PICKUP	52,000	
3295415-570020-SEWER		
1/2 TON CREW CAB	52,000	
TOTAL BAMA	689,000	
3291102-570020-HR		
COLORADO WITH TOOL BOX AND LIGHTS	56,000	
3291700-570020-GENERAL GOVT		
2 POOL CARS	92,000	
3293504-570020 FIRE		
STAFF VEHICLE	80,000	
3295300-570020 VEHICLE		
1/2 TON CREW CAB	56,000	
3296000-5570020-PARKS		
3/4 TON PICKUP	58,000	
PASSENGER VAN	62,500	
TOTAL STCI	404,500	
TOTAL CAPITAL	2,820,000	

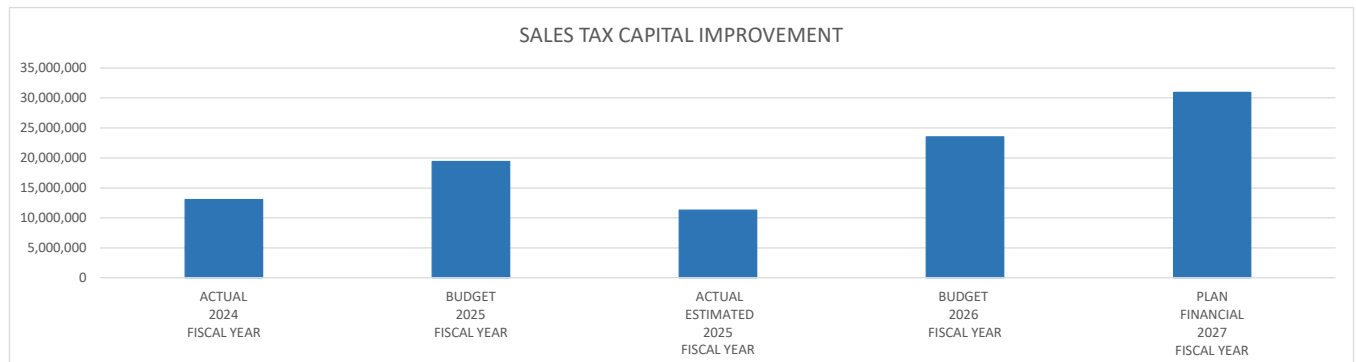
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
SALES TAX CAPITAL IMPROVEMENT
FUND 330

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Sales Tax	10,072,539	10,320,397	10,525,234	10,683,112	10,843,359
Intergovernmental	476,355	-	476,354	-	-
Interest	162,019	250,000	310,000	250,000	250,000
Dept of Transportation	-	-	-	-	-
Insurance Proceeds	-	-	73,193	35,000	-
Miscellaneous	921	-	-	-	-
Loan Proceeds	-	-	-	-	24,500,000
TOTAL REVENUES:	10,711,833	10,570,397	11,384,781	10,968,112	35,593,359
TOTAL REVENUES AND OTHER FINANCING SOURCES	10,711,833	10,570,397	11,384,781	10,968,112	35,593,359
BEGINNING FUND BALANCE:					
Reserved for Capital Projects	20,288,065	17,924,621	17,924,621	18,039,402	6,379,600
Reserved for Debt Service	900,000	900,000	900,000	900,000	-
TOTAL FUND BALANCE	21,188,065	18,824,621	18,824,621	18,939,402	6,379,600
TOTAL AVAILABLE SOURCES	31,899,898	29,395,018	30,209,402	29,907,514	41,972,959
EXPENDITURES -					
Capital Projects	11,174,809	17,477,297	9,335,000	22,577,914	28,634,000
Debt Service	1,900,468	1,950,000	1,935,000	950,000	2,320,000
TOTAL EXPENDITURES	13,075,277	19,427,297	11,270,000	23,527,914	30,954,000
FUND BALANCE:					
Reserved for Capital Projects	17,924,621	4,970,760	18,039,402	4,579,600	10,118,959
Reserved for Debt Service	900,000	900,000	900,000	1,800,000	900,000
ENDING FUND BALANCE	18,824,621	9,967,721	18,939,402	6,379,600	11,018,959



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

	PROJECT NUMBER	FISCAL YEAR 2026	2027
2025 CARRYOVER PROJECTS:			
ECONOMIC DEVELOPMENT	191702	5,000,000	
INFORMATION TECHNOLOGY			
3301200-570170-MISC CAPITAL OUTLAY			
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	
CITY MANAGERS OFFICE			
3301300-570190-OFFICE EQUIPMENT			
RECONFIGURE OFFICE	2413010	5,000	
COMMUNITY DEVELOPMENT			
3301415-570020-VEHICLES			
1/2 TON SHORT BED	2514090	5,008	
FINANCE			
3301501-570170-MISC CAPITAL OUTLAY			
DEBT BOOK MODULE	2415030	15,000	
GENERAL GOVERNMENT			
3301700-570150-CONSTRUCTION			
SALT DOME	2553230	615,769	
INDIAN SPRINGS SPORTS COMPLEX SOCCER ROOF	2417030	225,000	
GRAIN ELEVATOR & LAND	2417300	200,450	
3301700-570160-DESIGN			
MUNICIPAL SERVICES BUILDING	2417170	75,500	
3301700-570170-MISC CAPITAL OUTLAY			
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	
ENGINEERING STORMWATER			
3303503-570150-CONSTRUCTION			
ODEQ REMEDIATION	2335150	25,000	
STREET			
3305300-570030-PROPERTY & MACHINERY			
HVAC AND HEATER IN SHOP	2553150	22,000	
PARKS			
3306000-570040-OTHER EQUIPMENT			
ELAM PARK	196031	1,000	
BLEACHERS AT CPCC GYM	2260090	65,000	
SECURITY CAMERAS UPGRADE	2560100	6,000	
3306000-570150-CONSTRUCTION			
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	
3306000-570160-DESIGN			
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

RECREATION

3306002-570170-MISC CAPITAL OUTLAY

REPAINT NIENHUIS	2560300	199,664
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HISTORICAL MUSEUM

3306004-570170

A/C UNITS AT HISTORIC MUSEUM	2360340	107,525
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BATTLE CREEK

3306102-570150-CONSTRUCTION

CART PATH REPAIRS	BC25040	12,000
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TOTAL CARRYOVERS

	<u><u>8,015,014</u></u>	<u><u>-</u></u>
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2026 & 2027 PROJECTS:

INFORMATION TECHNOLOGY

3301200-570020-VEHICLES

BUCKET TRUCK		225,000
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3301200-570170-MISC CAPITAL

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	

TOTAL INFORMATION TECHNOLOGY

	<u><u>580,000</u></u>	<u><u>295,000</u></u>
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CITY MANAGER

ECONOMIC DEVELOPMENT

	191702	1,000,000
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TOTAL CITY MANAGER

	<u><u>1,000,000</u></u>	<u><u>1,000,000</u></u>
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COMMUNITY DEVELOPMENT

3301410-570170-MISC CAPITAL OUTLAY

DOWNTOWN MASTER PLAN		150,000
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3301415-570020-MOTOR VEHICLES

1/2 TON SHORT BED EXTENDED CAB PICKUP		50,000
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TOTAL COMMUNITY DEVELOPMENT

	<u><u>200,000</u></u>	<u><u>-</u></u>
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GENERAL GOVERNMENT

3301700-570150-PROPERTY CONSTRUCTION

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

3301700-570160-PROP/ENGINEERING

JACOBS CONTRACT FOR PHASE 2 OF BOND	500,000	
DESIGN DOCUMENTS FOR CITY HALL	1,500,000	
MASTER PLAN FOR FARMERS MARKET	50,000	

3301700-570170-MISC CAPITAL OUTLAY

EMERGENCY ROOF REPAIRS	30,000	
ROOF GRAIN ELEVATOR	225,000	
CITY HALL GLASS REPAIR	7,000	

TOTAL GENERAL GOVERNMENT

	<u><u>5,622,000</u></u>	<u><u>24,500,000</u></u>
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JAIL

3303008-570170-MISC CAPITAL OUTLAY

JUSTICE CENTER HVAC REPLACEMENT		480,000
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TOTAL POLICE

	<u><u>480,000</u></u>	<u><u>-</u></u>
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CITY OF BROKEN ARROW
FISCAL YEAR 2024 BUDGET & FISCAL YEAR 2025 FINANCIAL PLAN
CAPITAL OUTLAY
SALES TAX CAPITAL IMPROVEMENT
FUND 330

FIRE DIVISION

3303501-570150-PROP/CONST

FACILITY REMODEL	35,000	50,000
FIRE STATION #4 ROOF REPLACEMENT	70,000	

3303501-570170-MISC CAPITAL OUTLAY

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	

3303501-570190-OFFICE EQUIPMENT

OFFICE FURNITURE	25,000	
STATION FURNISHING	10,000	
MDT COMPUTER REPLACEMENT	15,000	
PSC ANNEX FURNITURE & EQUIPMENT	40,000	

EMERGENCY MEDICAL

3303502-570020-VEHICLES

REMOUNT AMBULANCES-2	550,000	
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3303502-570170-MISC CAPITAL

CARDIAC MONITOR REPLACEMENT	650,000	
LUCAS DEVICE REPLACEMENT	55,000	

FIRE PREVENTION

3303504-570020-VEHICLES

STAFF VEHICLE-NEW DFM WILD		80,000
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3303504-570040-OTHER EQUIPMENT

RIFLE REPLACEMENT	10,000	
EMERGENCY EQUIPMENT #1653	5,000	

TOTAL FIRE

2,665,000	485,000
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STREETS

3305300-570020 VEHICLES

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

3305300-570030-MACHINERY

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

3305300-570150-CONSTRUCTION

NEW SALT AND BRINE LOCATION - IMPROVEMENTS TO SITE	80,000	
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SIGNAL MAINTENANCE

3305310-570020- VEHICLES

BUCKET TRUCK	200,000	
BUCKET TRUCK		260,000

3305310-570190-OFFICE EQUIPMENT

TABLETS- 6 UNITS	8,400	
SH51 & CREEK TURNPIKE CONSTRUCTION OF TURNPIKE SIGNAL REPAIRS	130,000	

TS25130

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

TRAFFIC

3305315-570170-MISC CAPITAL OUTLAY	25,000	
SIGN SHOP HVAC REPLACEMENT	10,000	
SIGN SHOP GENERATOR AND TRANSFER SWITCH REPLACEMENT		
TOTAL STREETS	2,403,400	1,619,000

PARKS

3306000-570020-VEHICLES		
1 TON PICKUP WITH DUMP BED	95,000	
REFUSE TRUCK	120,000	
LIGHT & PLANTER REPLACEMENT AT NEW ORLEANS SQUARE	35,000	
3306000-570030-MACHINERY		
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
3306000-570040-OTHER EQUIPMENT		
NIENHUIS AERATOR	7,500	
PARK AMENITY IMPROVEMENTS	25,000	
3306000-570150-PROPERTY/CONSTRUCTION		
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	
3306000-570170 MISC CAPITAL		
EVENTS PARK BANNERS	32,000	
DISTRICT CHRISTMAS DECORATIONS	15,000	

RECREATION

3306002-570150 PROPERTY/CONSTRUCTION		
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	
3306004-570170-MISC CAPITAL		
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	
TOTAL PARKS	1,492,500	735,000

BATTLECREEK

3306102-570030-MACHINERY		
TRACTOR W/ CAB	65,000	
ZERO TURN MOWER	15,000	
3306102-570040-OTHER EQUIPMENT		
2 STORAGE CONTAINERS	15,000	
RANGE BALL WASHER	4,500	
3306102-570150-PROPERTY CONSTRUCTION		
PAINT AND REPAIR RESTROOM ON COURSE	9,500	
NEW OVERHEAD DOORS ON CART BLG	6,000	
PAINT GOLF SHOP	5,000	
TOTAL BATTLECREEK	120,000	-
TOTAL STCI	22,577,914	28,634,000

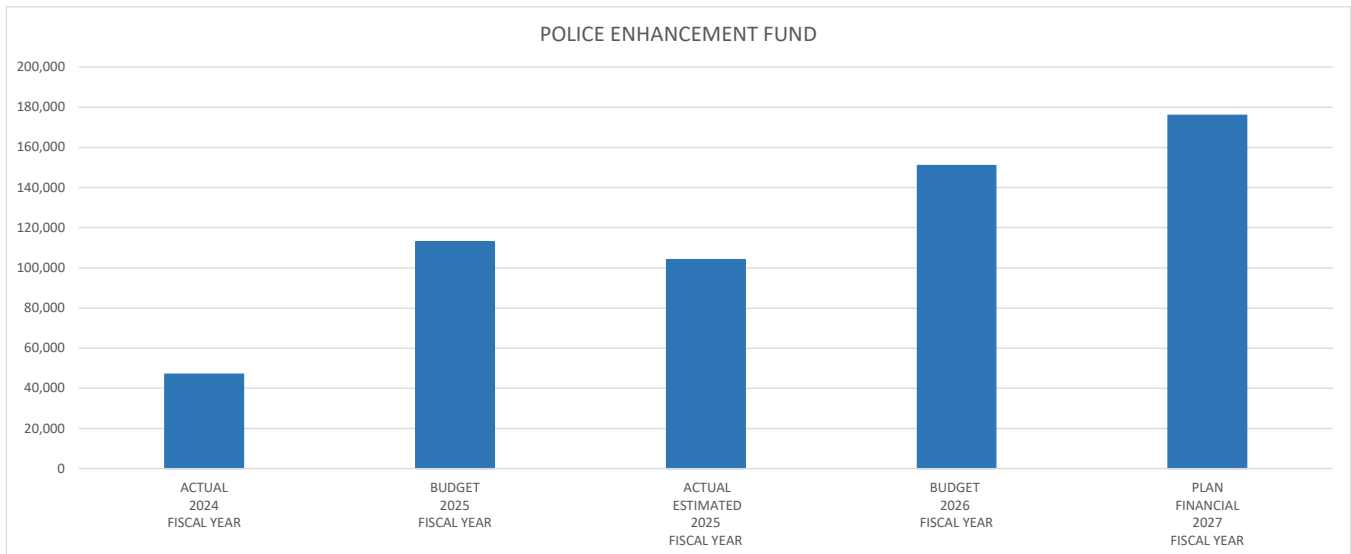
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
POLICE ENHANCEMENT FUND
FUND 331

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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
TOTAL REVENUES	70,921	48,100	130,118	48,100	48,100
BEGINNING FUND BALANCE	223,596	247,461	247,461	273,379	170,479
TOTAL SOURCES	294,517	295,561	377,579	321,479	218,579
EXPENDITURES -					
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		-			
TOTAL EXPENDITURES & USES	47,056	113,100	104,200	151,000	176,000
ENDING FUND BALANCE	247,461	182,461	273,379	170,479	42,579



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
2026 & 2027 PROJECTS:			
PROJECT TO BE DETERMINED	2531010	25,000	25,000
TOTAL CAPITAL OUTLAY		<u>25,000</u>	<u>25,000</u>

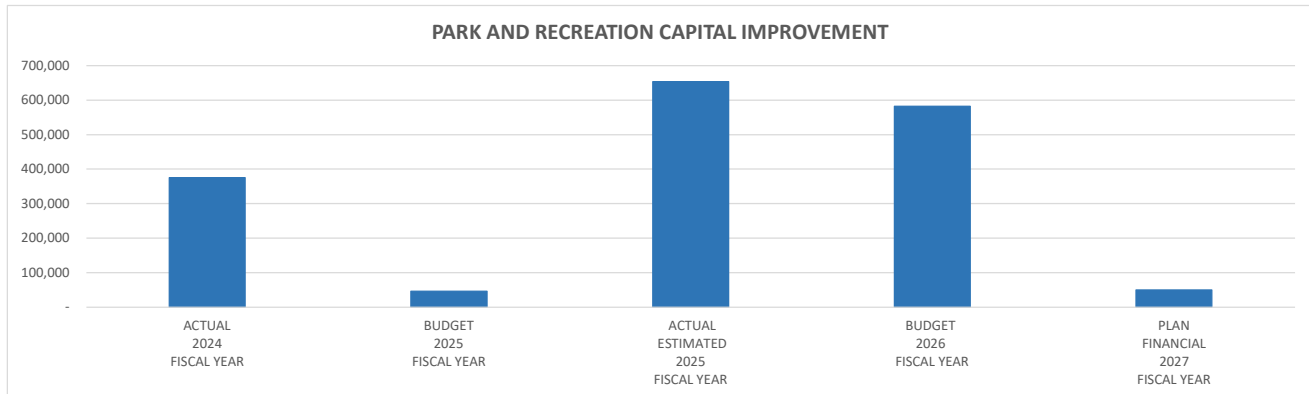
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
CAPITAL OUTLAY
PARK AND RECREATION CAPITAL IMPROVEMENT
FUND 332

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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
TOTAL REVENUES	378,831	285,700	390,000	385,700	410,700
BEGINNING FUND BALANCE -					
Reserved for Capital Projects	1,167,999	1,171,209	1,171,209	907,306	710,439
TOTAL SOURCES	1,546,830	1,456,909	1,561,209	1,293,006	1,121,139
EXPENDITURES -					
Capital Projects	375,621	46,000	653,903	582,567	50,000
TOTAL EXPENDITURES	375,621	46,000	653,903	582,567	50,000
ENDING FUND BALANCE -					
Reserved for Capital Projects	1,171,209	1,410,909	907,306	710,439	1,071,139



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
2025 CARRYOVER PROJECTS:			
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	
SOCCER WEST PLAYGROUND	2360370	183,922	
2026 & 2027 PROJECTS:			
TBD		50,000	50,000
TOTAL CAPITAL OUTLAY		<u>582,567</u>	<u>50,000</u>

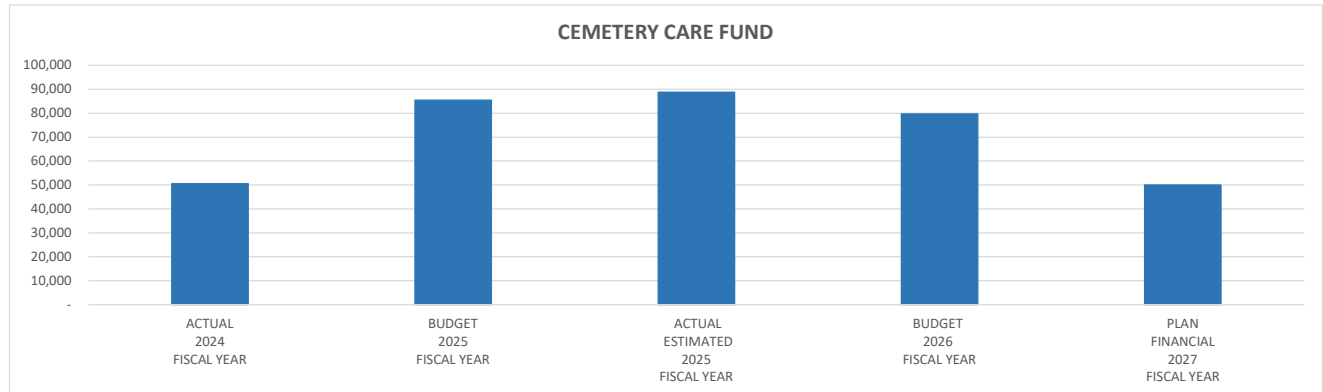
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
CAPITAL OUTLAY
CEMETERY CARE FUND
FUND 333

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.

FINANCIAL HIGHLIGHTS

DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES :					
Charges For Services					
Cemetery	78,880	50,000	55,000	50,000	52,000
Miscellaneous	-		-		
Interest	2,224	300	3,300	300	300
TOTAL REVENUES	81,104	55,100	58,300	50,300	52,300
BEGINNING FUND BALANCE -					
Reserved for Capital Projects	426,847	457,435	457,435	426,875	397,499
TOTAL SOURCES	507,951	512,535	515,735	477,175	449,799
EXPENDITURES -					
Capital Outlay	50,516	85,500	88,860	79,676	50,000
TOTAL EXPENDITURES	50,516	85,500	88,860	79,676	50,000
ENDING FUND BALANCE -					
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 NUMBER	FISCAL YEAR	
		2026	2027
2025 CARRYOVER PROJECTS:			
REMODEL OFFICE	2460300	2,676	
2026 & 2027 PROJECTS:			
UTILITY CART		31,000	
NEW SOFTWARE		20,000	
MOWER REPLACEMENT		26,000	
TBD			50,000
		<u>79,676</u>	<u>50,000</u>

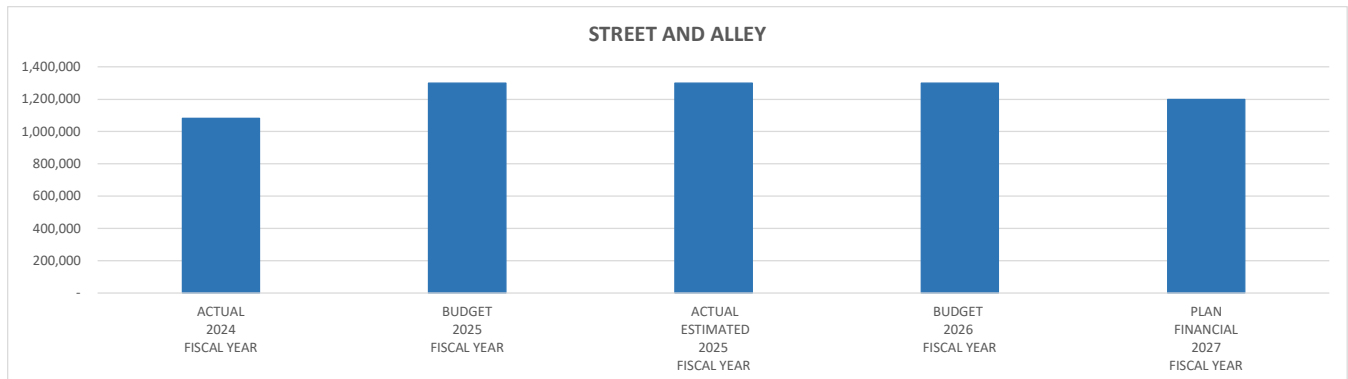
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
CAPITAL OUTLAY
STREET AND ALLEY
FUND 334

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.

FINANCIAL HIGHLIGHTS

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



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
2026 & 2027 PROJECTS: SITE IMPROVEMENTS 2474 E COLLEGE TBD		80,000	
		120,000	200,000
		<u>200,000</u>	<u>200,000</u>
		<u>200,000</u>	<u>200,000</u>

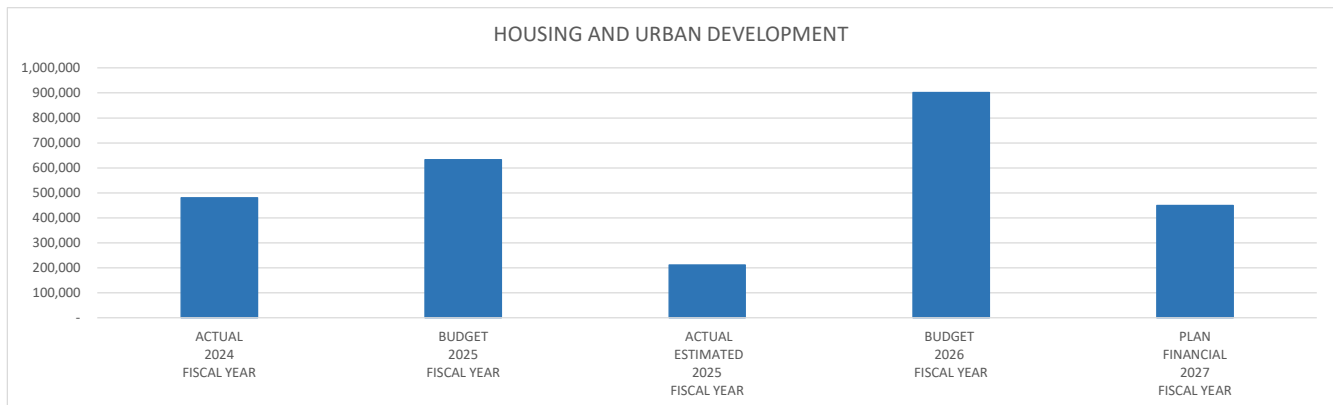
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
CAPITAL OUTLAY
HOUSING AND URBAN DEVELOPMENT
FUND 335

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



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
OTHER SERVICES & CHARGES:			
OTHER SERVICES & CHARGES		-	-
TOTAL OTHER SERVICES & CHARGES		-	-
CAPITAL OUTLAY:			
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
TOTAL CAPITAL OUTLAY		902,170	450,000

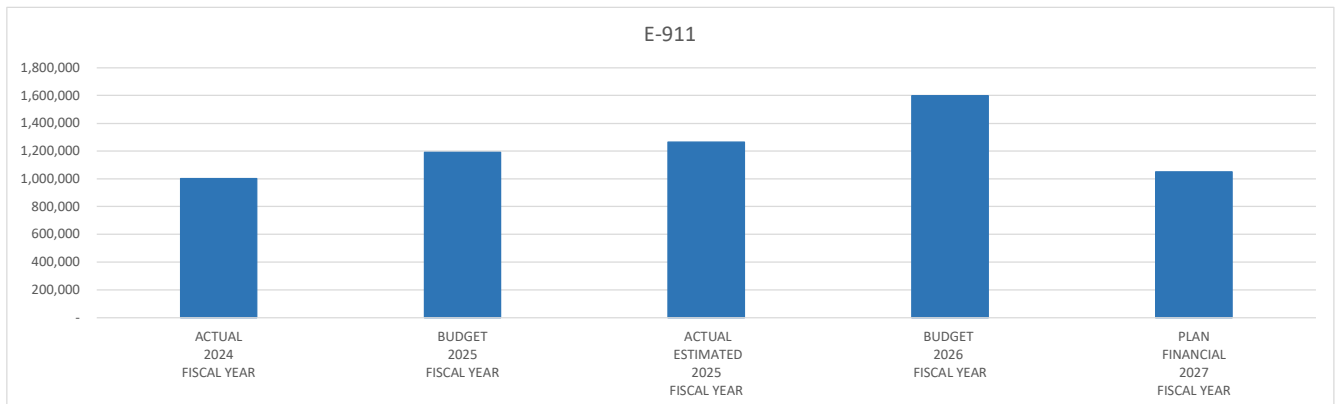
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
CAPITAL OUTLAY
E-911
FUND 336

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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
TOTAL REVENUES	1,514,163	1,350,750	1,641,313	1,610,000	1,600,750
BEGINNING FUND BALANCE	1,661,039	2,172,862	2,172,862	2,550,175	2,561,719
TOTAL AVAILABLE SOURCES	3,175,202	3,523,612	3,814,175	4,160,175	4,162,469
EXPENDITURES -					
Capital Outlay	2,340	192,000	264,000	598,456	50,000
TOTAL EXPENDITURES	2,340	192,000	264,000	598,456	50,000
OTHER FINANCING USES -					
Transfers Out	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES & USES	1,002,340	1,192,000	1,264,000	1,598,456	1,050,000
ENDING FUND BALANCE	2,172,862	2,331,612	2,550,175	2,561,719	3,112,469



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

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

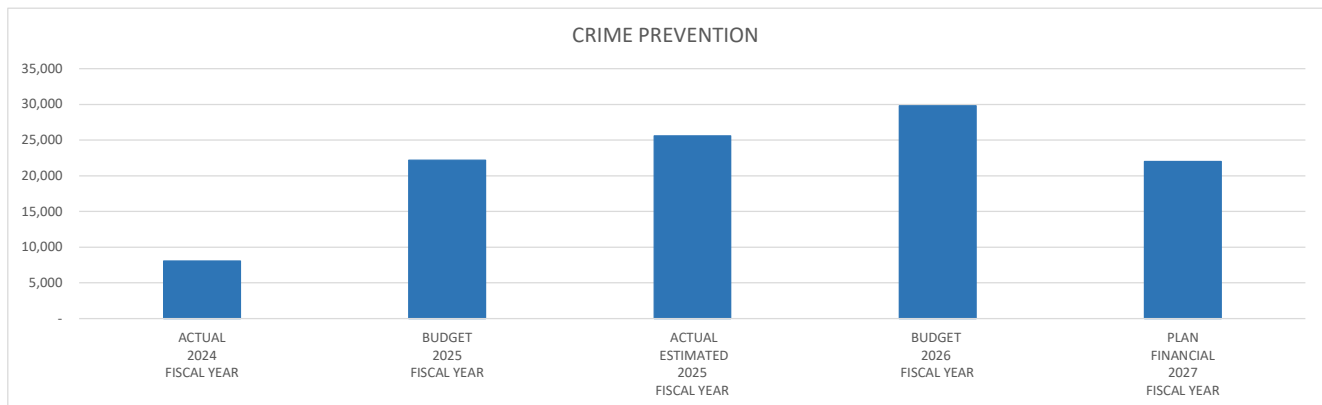
CITY OF BROKEN ARROW
FISCAL YEAR 2025 BUDGET & FISCAL YEAR 2026 FINANCIAL PLAN
CAPITAL OUTLAY
CRIME PREVENTION
FUND 337

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Intergovernmental	16,423	30,000	10,000	30,000	30,000
Interest	1,991	-			
TOTAL REVENUES	18,415	30,000	10,000	30,000	30,000
BEGINNING FUND BALANCE	143,871	154,212	154,212	138,619	138,829
TOTAL AVAILABLE SOURCES	162,286	184,212	164,212	168,619	168,829
EXPENDITURES -					
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
TOTAL EXPENDITURES	8,074	22,167	25,593	29,790	22,000
ENDING FUND BALANCE	154,212	162,045	138,619	138,829	146,829



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
OTHER SERVICES & CHARGES:			
OTHER SERVICES & CHARGES		9,000	2,000
TOTAL OTHER SERVICES & CHARGES		<u>9,000</u>	<u>2,000</u>
MATERIALS & SUPPLIES:			
MATERIALS & SUPPLIES		20,790	20,000
TOTAL MATERIALS & SUPPLIES		<u>20,790</u>	<u>20,000</u>
TOTAL CAPITAL OUTLAY		<u>29,790</u>	<u>22,000</u>

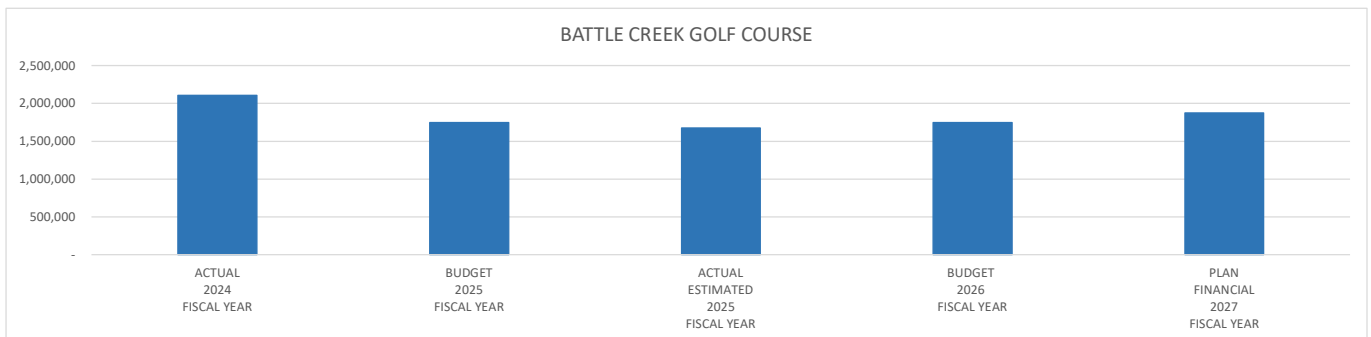
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
BATTLE CREEK GOLF COURSE
FUND 340

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Golf Course Revenue	1,838,294	1,950,000	1,900,000	1,950,000	2,000,000
TOTAL REVENUE	1,838,294	1,950,000	1,900,000	1,950,000	2,000,000
BEGINNING FUND BALANCE	298,328	28,059	28,059	253,059	453,059
TOTAL SOURCES	2,136,622	1,978,059	1,928,059	2,203,059	2,453,059
EXPENDITURES:					
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
TOTAL OPERATING EXPENDITURES	2,108,563	1,750,000	1,675,000	1,750,000	1,875,000
TOTAL EXPENDITURES	2,108,563	1,750,000	1,675,000	1,750,000	1,875,000
TOTAL ENDING FUND BALANCE	28,059	228,059	253,059	453,059	578,059



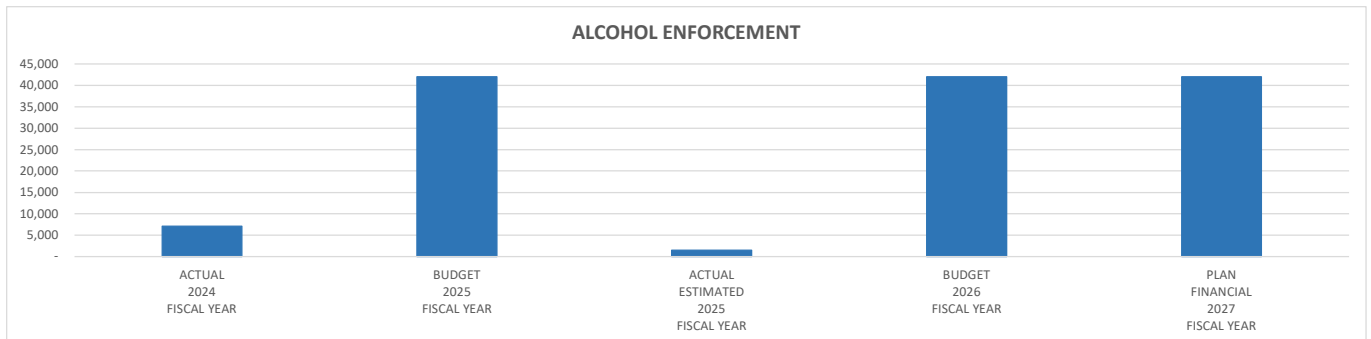
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
ALCOHOL ENFORCEMENT
FUND 341

Description:

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

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Fines, Forfeitures & Assessments	4,875	7,000	3,200	5,000	5,000
Misc	-	-	-	-	-
Interest	432	50	600	300	300
TOTAL REVENUES	5,307	7,050	3,800	5,300	5,300
BEGINNING FUND BALANCE	96,795	94,973	94,973	97,273	60,573
TOTAL SOURCES	102,102	102,023	98,773	102,573	65,873
EXPENDITURES:					
Other Services and Charges	2,488	17,000	1,500	17,000	17,000
Materials & Supplies	4,641	25,000	-	25,000	25,000
TOTAL EXPENDITURES	7,129	42,000	1,500	42,000	42,000
ENDING FUND BALANCE	94,973	60,023	97,273	60,573	23,873



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

	PROJECT NUMBER	FISCAL YEAR 2026	2027
OTHER SERVICES & CHARGES:			
OTHER SERVICES & CHARGES		17,000	17,000
		<u>17,000</u>	<u>17,000</u>
MATERIALS & SUPPLIES:			
MATERIALS & SUPPLIES		25,000	25,000
		<u>25,000</u>	<u>25,000</u>
TOTAL		<u>42,000</u>	<u>42,000</u>

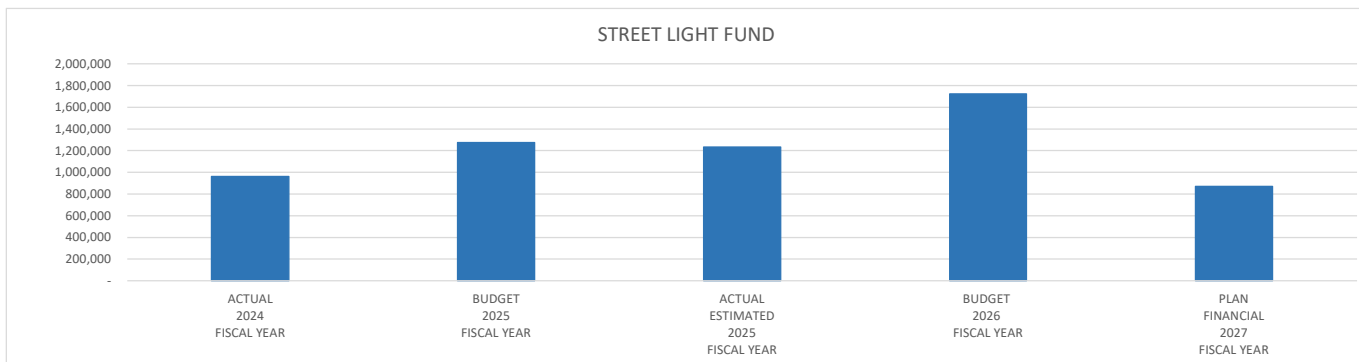
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
STREET LIGHT FUND
FUND 342

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Street Light Fee	1,221,848	1,250,000	1,212,959	1,220,000	1,220,000
Misc	-	-			
Interest	6,342	200	7,000	6,000	6,000
TOTAL REVENUES	1,228,190	1,250,200	1,219,959	1,226,000	1,226,000
BEGINNING FUND BALANCE	802,351	1,068,772	1,068,772	1,053,731	554,731
TOTAL SOURCES	2,030,541	2,318,972	2,288,731	2,279,731	1,780,731
EXPENDITURES:					
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	-
TOTAL EXPENDITURES	961,769	1,275,000	1,235,000	1,725,000	870,000
ENDING FUND BALANCE	1,068,772	1,043,972	1,053,731	554,731	910,731



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

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

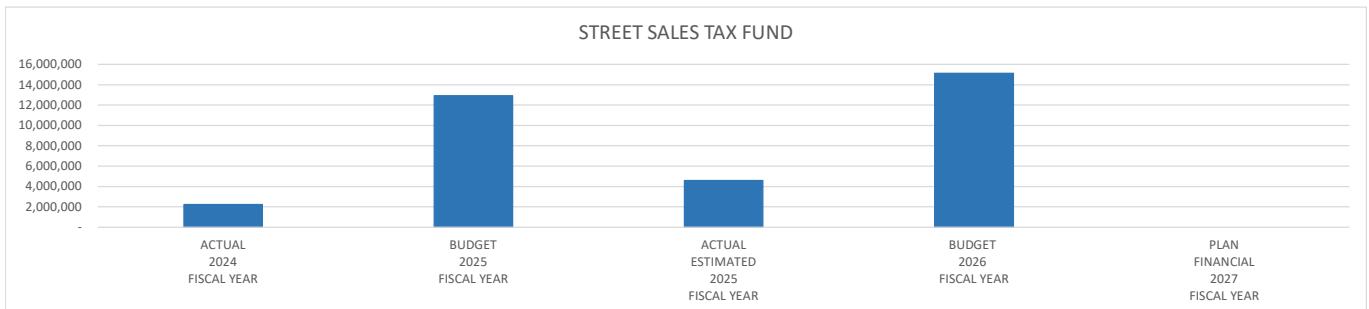
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
STREET SALES TAX FUND
FUND 343

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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
Miscellaneous					
TOTAL REVENUE	5,200,143	5,212,510	5,363,400	5,376,500	5,264,148
BEGINNING FUND BALANCE	6,564,292	9,516,995	9,516,995	10,287,295	533,354
TOTAL SOURCES	11,764,435	14,729,505	14,880,395	15,663,795	5,797,502
EXPENDITURES:					
Materials & Supplies	-	-	-	-	-
Capital Outlay	2,247,439	12,896,360	4,593,100	15,130,441	-
TOTAL EXPENDITURES	2,247,439	12,896,360	4,593,100	15,130,441	-
ENDING FUND BALANCE	9,516,995	1,833,145	10,287,295	533,354	5,797,502



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

		PROJECT NUMBER	FISCAL YEAR 2026	2027
2023 CARRYOVER PROJECTS				
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	
2024 CARRYOVER-CONCRETE PANEL				
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	
2025 CARRYOVER CONCRETE PANEL REPAIR				
SOUTH PARK ESTATES 3RD ADDITION	CONSTRUCTION	ST25100	1,100,000	
INDIAN SPRINGS ESTATES 4TH ADDITION	CONSTRUCTION	ST25120	1,100,000	
MISC PROJECTS				
ANNUAL SIDEWALK MAINTENANCE	CONSTRUCTION	ST25160	75,000	
TOTAL CARRYOVERS			9,676,441	-
2026 MILL AND OVERLAY STREETS				
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	
2026 MISC PROJECTS				
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	
2026 SIGNAL CAPITAL PROJECTS				
SAFE STREETS FOR ALL			889,000	
TOTAL CURRENT PROJECTS			5,454,000	-
TOTAL			15,130,441	-

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).

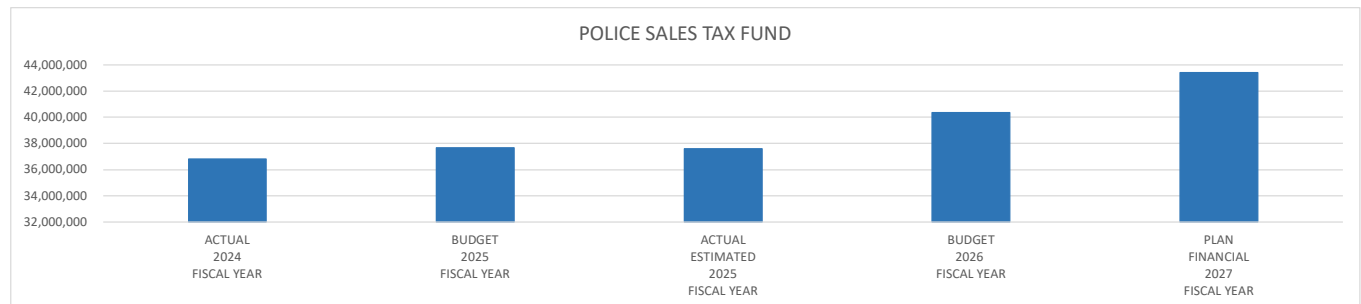
PURPOSE:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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					
TOTAL REVENUE	5,890,114	3,580,006	3,827,871	3,717,436	3,795,059
OTHER FINANCING SOURCES					
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
TOTAL OTHER FINANCING SOURCES	34,480,082	38,914,447	39,239,963	40,919,079	42,056,465
TOTAL REVENUES AND OTHER SOURCES	40,370,196	42,494,453	43,067,834	44,636,514	45,851,524
BEGINNING FUND BALANCE	20,498,275	24,074,048	24,074,048	29,548,041	33,828,656
TOTAL SOURCES	60,868,471	66,568,500	67,141,882	74,184,555	79,680,181
PERSONNEL SERVICES					
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
TOTAL PERSONNEL SERVICES	31,855,191	31,152,544	31,129,060	32,610,899	34,820,485
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERVICES & CHARGES	2,344,825	3,122,100	3,252,800	3,830,100	4,209,000
MATERIALS & SUPPLIES	1,338,112	2,361,300	2,059,900	2,356,700	2,383,200
CAPITAL OUTLAY	1,256,295	1,029,525	1,152,082	1,558,200	2,000,000
TOTAL	36,794,423	37,665,469	37,593,841	40,355,899	43,412,685
ENDING FUND BALANCE	24,074,048	28,903,031	29,548,041	33,828,656	36,267,496



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-
SALARIES AND WAGES		17,376,708	17,932,440	17,888,271	18,809,689	19,575,891
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
EMPLOYEE BENEFITS		9,611,186	7,803,713	7,964,205	7,839,175	8,810,990
PERSONNEL SERVICES		26,987,895	25,736,153	25,852,476	26,648,864	28,386,881
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
PROF & TECH SERVICES		336,381	277,500	283,600	285,800	292,200
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
PROPERTY SERVICES		618,038	944,500	1,081,400	1,261,600	1,501,400
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
OTHER SERVICES		733,279	850,000	834,800	965,200	1,063,900
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
MATERIALS & SUPPLIES		1,216,440	2,019,100	1,793,500	2,001,600	2,051,300
POLICE		29,892,032	29,827,254	29,845,776	31,163,064	33,295,681

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		<u>1,858,323</u>	<u>2,064,088</u>	<u>2,002,198</u>	<u>2,337,585</u>	<u>2,431,995</u>
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
EMPLOYEE BENEFITS		<u>740,920</u>	<u>911,698</u>	<u>773,971</u>	<u>863,660</u>	<u>1,127,810</u>
PERSONNEL SERVICES		<u>2,599,242</u>	<u>2,975,786</u>	<u>2,776,168</u>	<u>3,201,246</u>	<u>3,559,804</u>
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
PROF & TECH SERVICES		<u>27,237</u>	<u>65,300</u>	<u>54,500</u>	<u>57,800</u>	<u>66,800</u>
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
PROPERTY SERVICES		<u>126,703</u>	<u>389,100</u>	<u>399,300</u>	<u>457,600</u>	<u>459,600</u>
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
OTHER SERVICES		<u>281,082</u>	<u>292,400</u>	<u>291,800</u>	<u>435,300</u>	<u>464,100</u>
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
MATERIAL & SUPPLIES		<u>3,276</u>	<u>43,100</u>	<u>38,400</u>	<u>55,400</u>	<u>46,300</u>
COMMUNICATIONS		<u>3,037,541</u>	<u>3,765,686</u>	<u>3,560,168</u>	<u>4,207,346</u>	<u>4,596,604</u>

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
3443003-510040	REGULAR	-	-	-	120,295	125,468
3443003-510050	VARIABLE PAY	-	-	-	-	-
3443003-510080	PART TIME & TEMPORARY	-	-	-	-	-
3443003-510100	COMPENSATORY TIME (OT)	-	-	-	-	-
3443003-510110	OVERTIME	-	-	-	-	-
3443003-510190	INJURY PAY	-	-	-	-	-
SALARIES AND WAGES		-	-	-	120,295	125,468
3443003-520100	LONGEVITY	-	-	-	1,000	1,100
3443003-520120	EDUCATION/PERFORMANCE	-	-	-	-	-
3443003-520210	SOCIAL SECURITY	-	-	-	9,203	9,598
3443003-520220	RETIREMENT	-	-	-	12,030	12,547
3443003-520230	PENSION (POLICE)	-	-	-	-	-
3443003-520260	INSURANCE	-	-	-	21,137	22,194
3443003-520270	UNIFORM MAINTENANCE	-	-	-	-	-
3443003-520280	UNIFORM ALLOWANCE	-	-	-	-	-
3443003-520410	CELL PHONE ALLOWANCE	-	-	-	-	-
EMPLOYEE BENEFITS		-	-	-	43,369	45,439
PERSONNEL SERVICES		-	-	-	163,664	170,907
3443003-530110	REG. FEES & CERTIFICATION	-	-	-	2,800	3,000
3443003-530850	MEMBERSHIP DUES	-	-	-	600	600
3443003-530870	PROFESSIONAL SERVICES	-	-	-	-	-
PROF & TECH SERVICES		-	-	-	3,400	3,600
3443003-540070	BUILDING MAINTENANCE	-	-	-	-	-
3443003-540200	VEHICLE REPAIR	-	-	-	1,200	1,200
3443003-540280	MISC CONTRACT SERVICES	-	-	-	-	-
3443003-540290	OTHER EQUIPMENT REPAIR	-	-	-	-	-
3443003-540330	OTHER RENTAL	-	-	-	-	-
3443003-540500	RADIO MAINT	-	-	-	800	800
3443003-540550	MAINTENANCE SERVICES	-	-	-	2,800	2,800
PROPERTY SERVICES		-	-	-	4,800	4,800
3443003-550030	TRAVEL & EXPENSES	-	-	-	9,600	9,100
3443003-550100	SERVICE CONTRACT	-	-	-	-	-
3443003-550220	TELEPHONE	-	-	-	500	500
3443003-550360	PRINTING SERVICES	-	-	-	200	200
3443003-550390	POSTAGE	-	-	-	-	-
3443003-550540	OUTSIDE DATA SERVICES	-	-	-	2,500	2,500
3443003-550890	EMPLOYEE/CITIZEN ACTIVITY	-	-	-	-	-
OTHER SERVICES		-	-	-	12,800	12,300
3443003-560030	OFFICE SUPPLIES	-	-	-	300	300
3443003-560100	UNIFORMS	-	-	-	150	150
3443003-560110	PROTECTIVE CLOTHING	-	-	-	-	-
3443003-560180	BLDG MATERIAL & SUPPLIES	-	-	-	-	-
3443003-560190	TIRES & TUBES	-	-	-	3,500	1,200
3443003-560200	VEHICLE REPAIR PARTS	-	-	-	250	250
3443003-560210	FUEL & LUBRICANTS	-	-	-	4,500	4,800
3443003-560230	MATERIAL & SUPPLIES	-	-	-	3,100	3,100
3443003-560240	OTHER EQUIPMENT	-	-	-	-	-
3443003-560280	BOOKS, MAGS, & SUBSCRIPT.	-	-	-	-	-
3443003-560300	JANITORIAL SUPPLIES	-	-	-	-	-
3443003-560500	RADIO MAINTENANCE	-	-	-	8,000	8,000
MATERIALS & SUPPLIES		-	-	-	19,800	17,800
POLICE		-	-	-	204,464	209,407

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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>
PERSONNEL SERVICES		<u>1,321,610</u>	<u>1,382,173</u>	<u>1,375,803</u>	<u>1,404,718</u>	<u>1,586,854</u>
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
PROF & TECH SERVICES		<u>21,439</u>	<u>34,300</u>	<u>32,600</u>	<u>38,300</u>	<u>38,500</u>
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
PROPERTY SERVICES		<u>46,906</u>	<u>53,700</u>	<u>53,700</u>	<u>56,400</u>	<u>59,500</u>
3443008-550030	TRAVEL & EXPENSES	8,020	10,000	8,000	12,000	13,000
3443008-550280	CONTRACT SERVICES	-	-	-	1,500	1,500
OTHER SERVICES		<u>8,020</u>	<u>10,000</u>	<u>8,000</u>	<u>13,500</u>	<u>14,500</u>
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
MATERIALS & SUPPLIES		<u>62,956</u>	<u>134,300</u>	<u>114,500</u>	<u>143,200</u>	<u>149,600</u>
JAIL OPERATIONS		<u>1,460,931</u>	<u>1,614,473</u>	<u>1,584,603</u>	<u>1,656,118</u>	<u>1,848,954</u>

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		381,013	436,916	446,412	496,232	516,323
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
EMPLOYEE BENEFITS		202,878	238,536	247,898	270,944	299,687
PERSONNEL SERVICES		583,892	675,452	694,309	767,176	816,010
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
PROF & TECH SERVICES		43,782	79,900	79,400	85,000	90,000
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
PROPERTY SERVICES		55,279	52,800	62,900	73,100	76,800
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
OTHER SERVICES		36,901	54,000	53,300	58,800	60,200
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
MATERIAL & SUPPLIES		48,164	149,900	98,800	114,300	120,100
ANIMAL CONTROL		768,018	1,012,052	988,709	1,098,376	1,163,110

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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>
PERSONNEL SERVICES		<u>362,552</u>	<u>382,980</u>	<u>430,303</u>	<u>425,231</u>	<u>470,936</u>
3443010-530110	REG. FEES & CERTIFICATION	2,189	2,800	2,800	3,200	3,500
PROF & TECH SERVICES		<u>2,189</u>	<u>2,800</u>	<u>2,800</u>	<u>3,200</u>	<u>3,500</u>
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
PROPERTY SERVICES		<u>2,031</u>	<u>5,100</u>	<u>5,000</u>	<u>5,800</u>	<u>6,300</u>
3443010-550030	TRAVEL & EXPENSES	5,558	10,700	9,700	11,700	11,700
OTHER SERVICES & CHARGES		<u>5,558</u>	<u>10,700</u>	<u>9,700</u>	<u>11,700</u>	<u>11,700</u>
3443010-560030	OFFICE SUPPLIES	1,057	4,600	4,600	4,600	4,600
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
MATERIALS & SUPPLIES		<u>7,276</u>	<u>14,900</u>	<u>14,700</u>	<u>22,400</u>	<u>15,900</u>
RECORDS		<u>379,606</u>	<u>416,480</u>	<u>462,503</u>	<u>468,331</u>	<u>508,336</u>
POLICE		<u><u>35,538,128</u></u>	<u><u>36,635,944</u></u>	<u><u>36,441,760</u></u>	<u><u>38,797,699</u></u>	<u><u>41,412,685</u></u>

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

	PROJECT NUMBER	FISCAL YEAR 2026	2027
FY2025 CARRYOVERS:			
3443001-570170-MISC CAPITAL OUTLAY			
ALPRS-AUTO LICENSE PLATE READERS	2530070	204,000	
14 COMBO CAMERAS FOR 17 INTERSECTIONS	2530080	76,000	
TOTAL CARRYOVERS		280,000	
FY26 & 27 PROJECTS:			
3443001-570150 CONSTRUCTION			
TRAINING CENTER ROOF REPLACEMENT (EPDM PORTION)		90,000	
TOTAL CONSTRUCTION		90,000	
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	
TOTAL CAPITAL OUTLAY		570,200	-
TOTAL PATROL		660,200	-
3443003-570170-MISC CAPITAL			
ENCRYPT THE RADIO COMMUNICATION		398,000	
TOTAL MISC CAPITAL		398,000	
3443003-570180 COMM EQUIPMENT			
RADIO AND EQUIPMENT REPLACEMENT		35,000	
FIRSTNET MINICRD-PROVIDES EMERGENCY COMMUNICATION		35,000	
TOTAL COMMUNICATION EQUIPMENT		70,000	
3443309-570150-PROPERTY/CONST			
INCENERATOR REBUILD		150,000	
TOTAL ANIMAL CONTROL		150,000	
TOTAL POLICE		1,558,200	-

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:

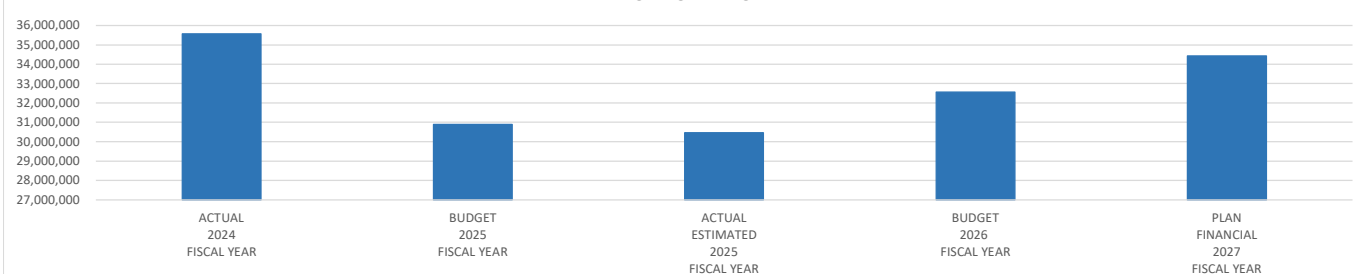
To protect the life, health, property and the environment of the community by delivering quality fire safety services through the Fire Suppression, Fire Prevention and Emergency Medical Services. These are met through promoting fire safety education to the community; responding promptly to rescues, fires 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

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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
TOTAL REVENUE	9,702,767	3,150,340	3,376,962	4,212,488	4,321,501
OTHER FINANCING SOURCES					
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
TOTAL OTHER FINANCING SOURCES	28,706,499	28,721,181	29,823,097	30,283,118	31,085,972
TOTAL REVENUES AND OTHER SOURCES	38,409,266	31,871,521	33,200,059	34,495,606	35,407,472
BEGINNING FUND BALANCE	9,629,402	12,469,015	12,469,015	15,209,226	17,146,830
TOTAL SOURCES	48,038,668	44,340,536	45,669,074	49,704,832	52,554,302
PERSONNEL SERVICES					
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
TOTAL PERSONNEL SERVICES	32,614,858	27,524,543	27,458,938	29,198,552	30,957,841
OTHER SERVICES & CHARGES					
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
TOTAL OTHER SERVICES & CHARGES	1,671,724	1,991,400	1,614,310	1,918,150	1,964,250
MATERIALS & SUPPLIES	1,237,142	1,376,900	1,386,600	1,441,300	1,498,500
CAPITAL OUTLAY	45,930	-	-	-	-
TOTAL	35,569,653	30,892,843	30,459,848	32,558,002	34,420,591
ENDING FUND BALANCE	12,469,015	13,447,693	15,209,226	17,146,830	18,133,711

FIRE SALES TAX FUND



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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-	-	-	-
SALARIES AND WAGES		6,754,892	6,822,483	7,105,257	7,638,603	7,961,074
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
EMPLOYEE BENEFITS		2,533,843	2,445,755	2,776,112	2,897,364	3,149,335
PERSONNEL SERVICES		9,288,735	9,268,238	9,881,369	10,535,967	11,110,409
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
PROF & TECH SERVICES		49,015	55,700	55,700	86,300	89,000
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
PROPERTY SERVICES		434,219	571,100	459,100	180,300	185,900
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
OTHER SERVICES		24,064	38,400	30,400	389,700	391,000
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
MATERIAL & SUPPLIES		617,076	687,000	701,000	739,100	763,400
EMERGENCY MEDICAL SERVICE		10,413,109	10,620,438	11,127,569	11,931,367	12,539,709

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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	-	-
SALARIES AND WAGES		453,580	579,487	485,327	510,562	531,846
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
EMPLOYEE BENEFITS		151,088	169,211	167,300	157,869	183,701
PERSONNEL SERVICES		604,668	748,698	652,627	668,431	715,547
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
PROF & TECH SERVICES		66,356	77,700	22,400	82,200	84,900
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
PROPERTY SERVICES		25,489	23,100	25,000	24,100	25,100
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
OTHER SERVICES		5,919	10,300	15,500	15,500	16,000
OTHER SERVICES & CHARGES		97,764	111,100	62,900	121,800	126,000
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
MATERIAL & SUPPLIES		70,969	61,600	58,700	64,000	66,400
TRAINING		773,400	921,398	774,227	854,231	907,947

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

ACCOUNT NUMBER	DESCRIPTION	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL 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
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 NUMBER	FISCAL YEAR 2026	2027
CAPITAL OUTLAY:			
FY 26 & 27 PROJECTS:			
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
TOTAL		124,500	124,500

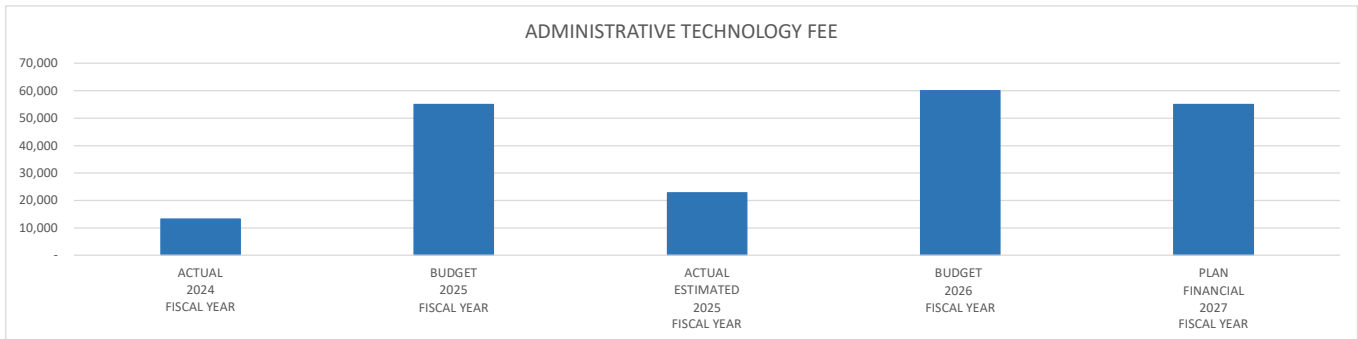
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
ADMINISTRATIVE TECHNOLOGY FEE
FUND 346

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES -					
Technology Fee	37,928	35,000	34,227	35,000	35,000
Interest	354	-	154		
TOTAL REVENUES	38,283	35,000	34,380	35,000	35,000
BEGINNING FUND BALANCE	105,191	130,224	130,224	141,804	116,804
TOTAL SOURCES	143,474	165,224	164,604	176,804	151,804
EXPENDITURES -					
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
TOTAL EXPENDITURES	13,250	55,000	22,800	60,000	55,000
ENDING FUND BALANCE	130,224	110,224	141,804	116,804	96,804



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
CAPITAL OUTLAY:			
2026 & 2027 PROJECTS:			
TBD		20,000	
TBD			20,000
TOTAL CAPITAL OUTLAY		<u>20,000</u>	<u>20,000</u>

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

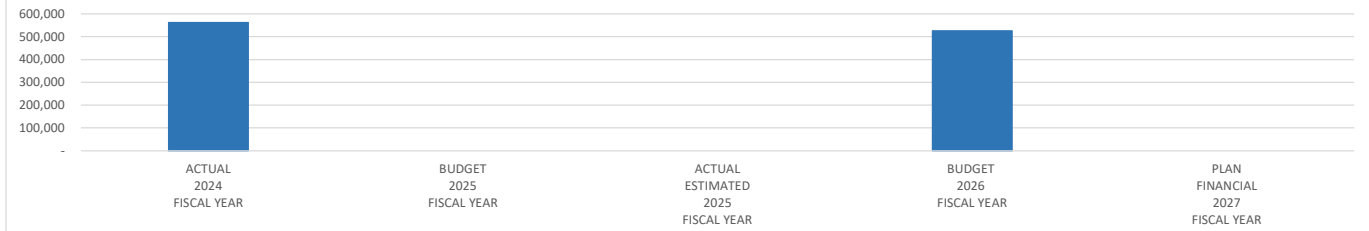
Description:

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

CARES ACT



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

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

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

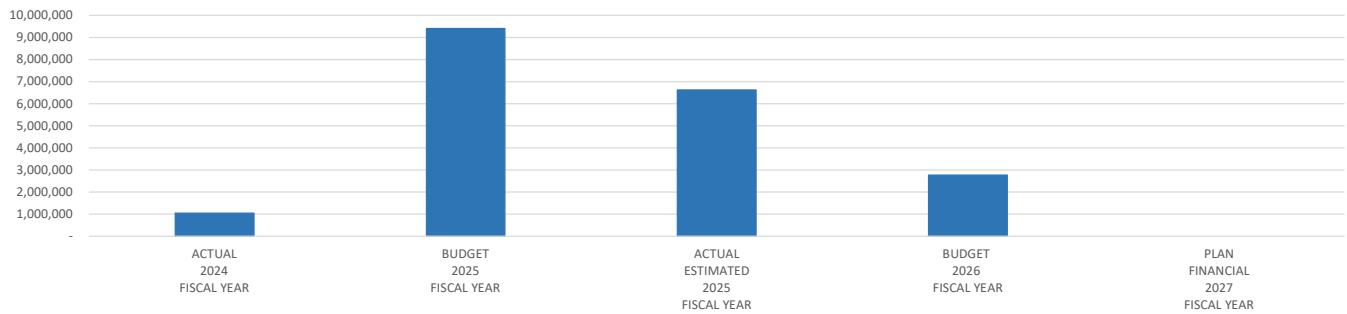
Description:

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

AMERICAN RESCUE ACT



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

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

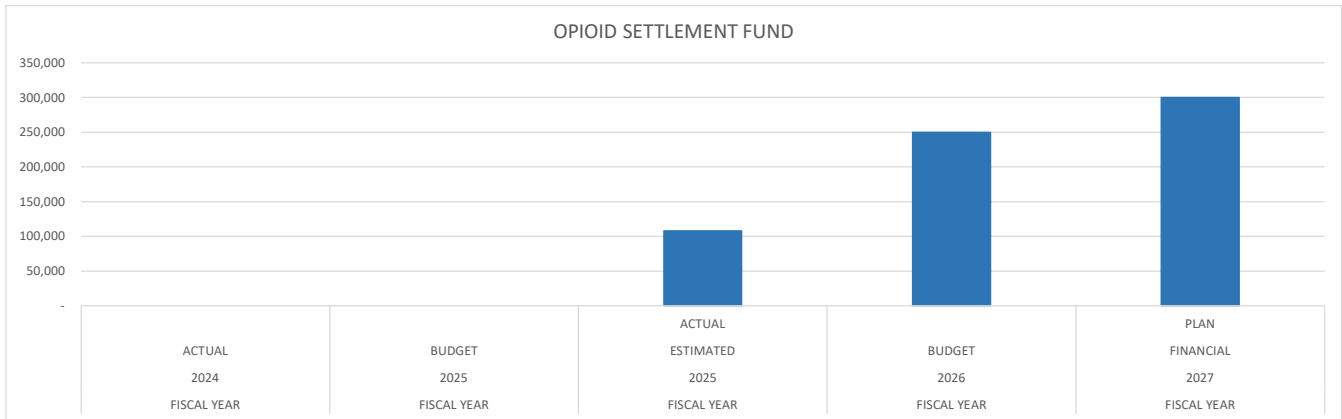
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
OPIOID SETTLEMENT FUND
FUND 349

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



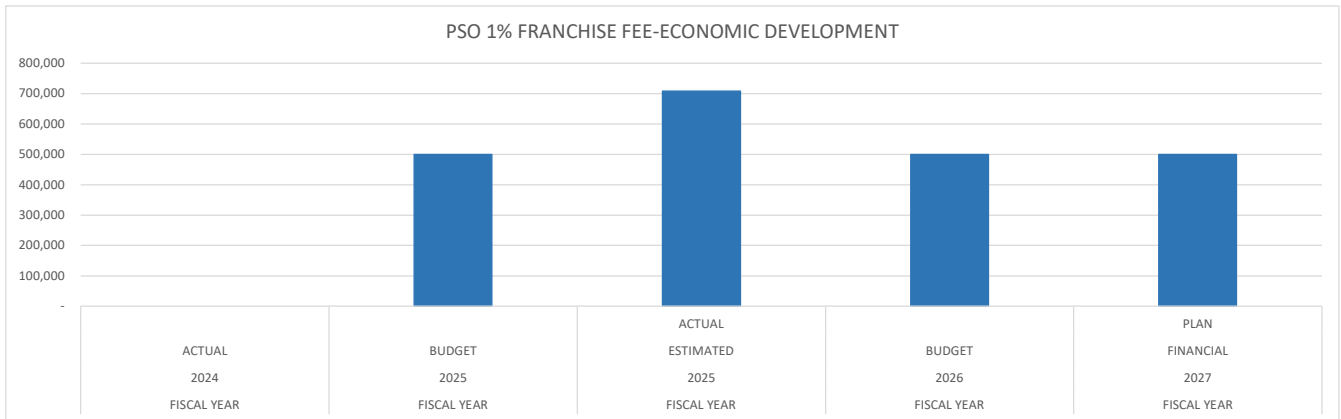
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
PSO 1% FRANCHISE FEE-ECONOMIC DEVELOPMENT
FUND 350

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.

FINANCIAL HIGHLIGHTS

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



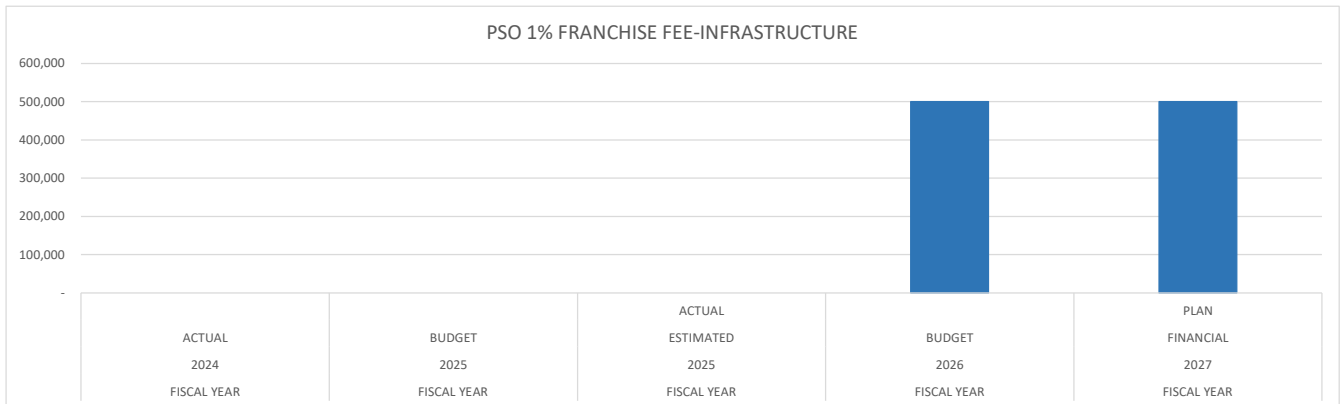
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
PSO 1% FRANCHISE FEE-INFRASTRUCTURE
FUND 351

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

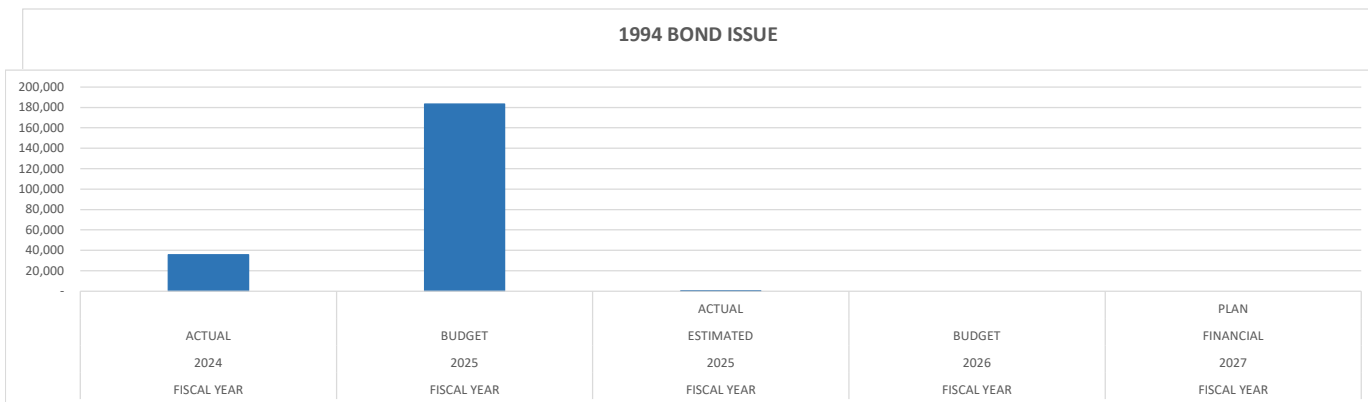


CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
1994 BOND ISSUE
FUND 555

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



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

	PROJECT NUMBER	FISCAL YEAR	
		2026	2027
CAPITAL OUTLAY:			
2025 CAPITAL PROJECTS:			
		-	-
TOTAL CAPITAL OUTLAY		-	-

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

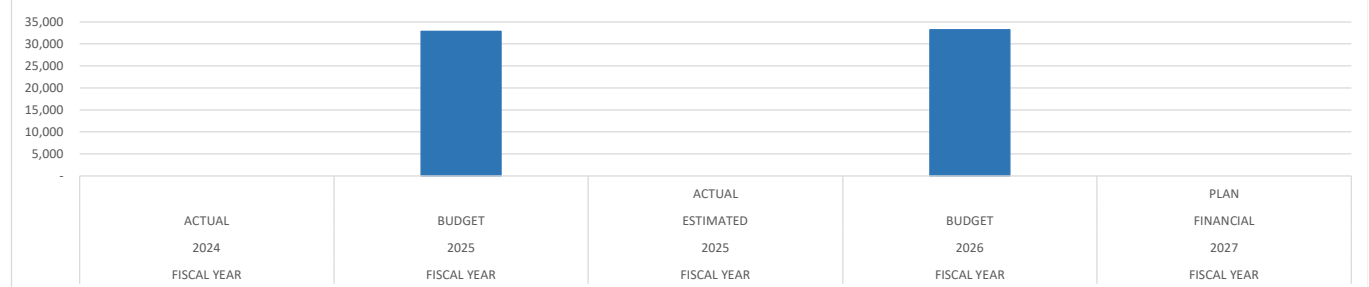
Description:

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES -									
Interest	167		20		244		100		-
OTHER FINANCING SOURCES -									
General Obligation Bond Proceeds	-		-				-		-
TOTAL REVENUES & OTHER SOURCES	167		20		244		-		-
BEGINNING FUND BALANCE -									
Reserved for Capital Projects	32,794		32,961		32,961		33,205		-
TOTAL SOURCES	32,961		32,981		33,205		33,205		-
EXPENDITURES -									
Capital projects	-		32,842		-		33,205		-
TOTAL EXPENDITURES AND OTHER USES	-		32,842		-		33,205		-
ENDING FUND BALANCE -									
Reserved for Capital Projects	32,961		139		33,205		-		-

2008 BOND ISSUE



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

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

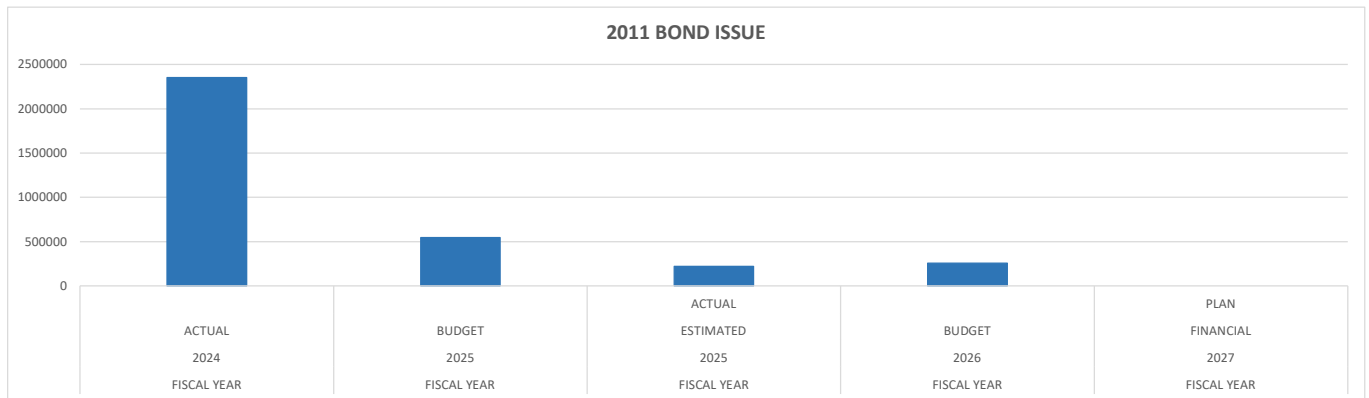
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
2011 BOND ISSUE
FUND 591

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Interest	2,137	100	440	250	-
Miscellaneous	-	-			-
OTHER FINANCING SOURCES -					
General Obligation Bond Proceeds	-	-			-
TOTAL REVENUES & OTHER SOURCES	2,137	100	440	250	-
BEGINNING FUND BALANCE -					
Reserved for Capital Projects	472,264	258,691	265,439	265,879	
TOTAL SOURCES	474,401	258,791	265,879	266,129	-
EXPENDITURES -					
Capital projects	208,963	258,791	-	266,129	
OTHER FINANCING USES -					
Bond Issuance Costs	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	208,963	258,791	-	266,129	-
ENDING FUND BALANCE -					
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 NUMBER	FISCAL YEAR	
		2026	2027
CAPITAL OUTLAY			
TBD		265,879	-
TOTAL CAPITAL OUTLAY		<u>265,879</u>	<u>-</u>
.			

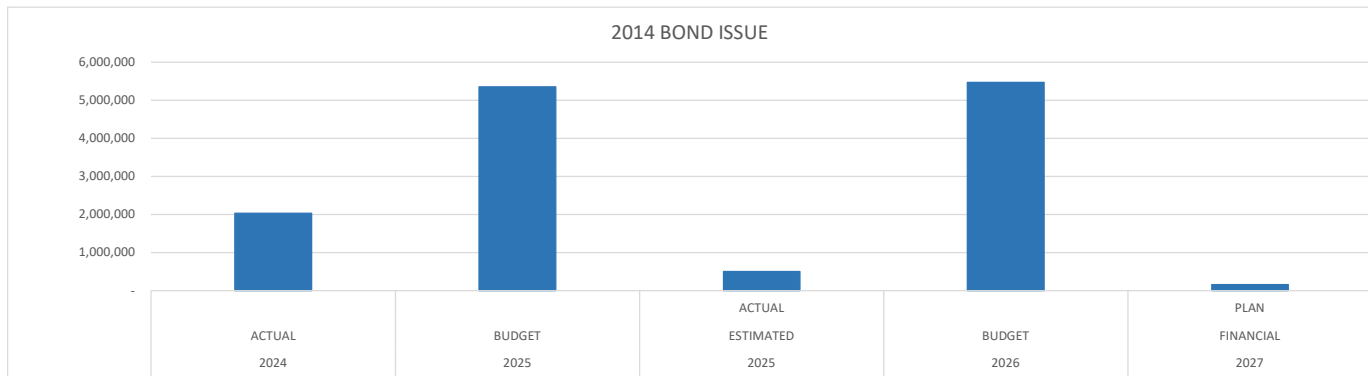
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
2014 BOND ISSUE
FUND 592

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:									
Interest	200,893		36,500		60,000		36,500		250
Intergovernmental	-		-		-		-		-
Miscellaneous	-		-		-		-		-
OTHER FINANCING SOURCES -									
General Obligation Bond Proceeds	-		-		-		-		-
TOTAL REVENUES & OTHER SOURCES	200,893		36,500		60,000		36,500		250
BEGINNING FUND BALANCE -									
Reserved for Capital Projects	7,707,308		5,474,805		5,878,130		5,437,483		-
TOTAL SOURCES	7,908,201		5,511,305		5,938,130		5,473,983		250
EXPENDITURES -									
Capital projects	2,030,071		5,351,688		500,646		5,473,983		159,867
OTHER FINANCING USES -									
Bond Issuance Costs	-		-		-		-		-
TOTAL EXPENDITURES AND OTHER USES	2,030,071		5,351,688		500,646		5,473,983		159,867
ENDING FUND BALANCE -									
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 NUMBER	FISCAL YEAR	
		2026	2027
FY 2025 CARRYOVER PROJECTS			
STREETS			
OLIVE: ALBANY/KENOSHA - 4 LANES	ST1710	<u>2,350,996</u>	
TOTAL STREETS		<u>2,350,996</u>	
PUBLIC SAFETY			
PUBLIC SAFETY COMPLEX PHASE 2	191711	847,623	159,867
RADIO COMMUNICATION TOWER	191713	<u>463,900</u>	
TOTAL PUBLIC SAFETY		<u>1,311,523</u>	<u>159,867</u>
QUALITY OF LIFE			
BROKEN ARROW CREEK TRAIL	146020	96,367	
INDIAN SPRINGS PLAYGROUND	176043	78,600	
WASHINGTON TRAIL	2160340	387,751	
ELAM PARK	196031	<u>189,710</u>	
TOTAL QUALITY OF LIFE		<u>752,428</u>	
STORMWATER			
DRAINAGE IMPROVEMENTS - PHASE I	SW1505	13,900	
37TH ST - HOUSTON/ALBANY	ST1413	<u>264,815</u>	
TOTAL STORMWATER		<u>278,715</u>	
TO BE DETERMINED PROJECT		780,321	
TOTAL 592		<u><u>5,473,983</u></u>	<u><u>159,867</u></u>

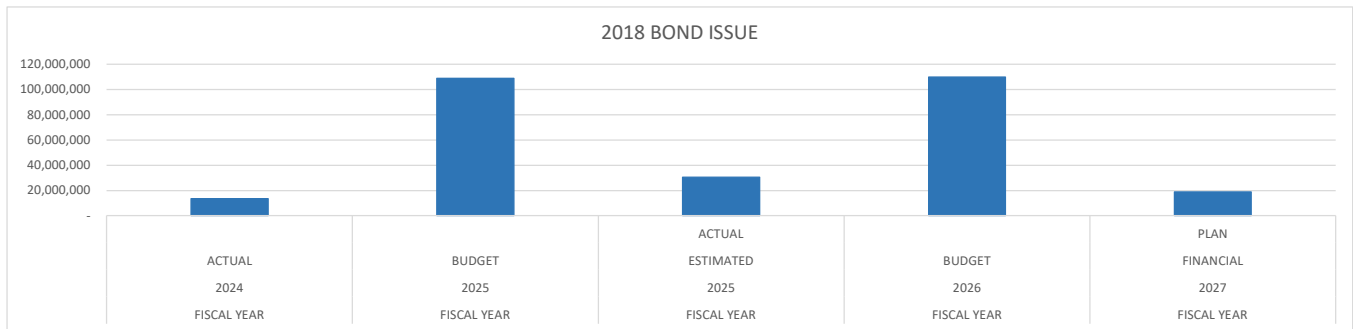
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
2018 BOND ISSUE
FUND 593

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.

FINANCIAL HIGHLIGHTS

	FISCAL YEAR 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Interest	2,625,948	4,250,000	4,021,000	4,250,000	1,000,000
Intergovernmental	387,734	-	-	-	-
Miscellaneous	-	-	22,390	-	-
OTHER FINANCING SOURCES -					
General Obligation Bond Proceeds	35,000,000	21,000,000	23,500,000	17,000,000	18,775,000
TOTAL REVENUES & OTHER SOURCES	38,013,683	25,250,000	27,543,390	21,250,000	19,775,000
BEGINNING FUND BALANCE -					
Reserved for Capital Projects	71,705,813	96,291,779	96,291,779	93,339,809	4,729,732
TOTAL SOURCES	109,719,496	121,541,779	123,835,169	114,589,809	24,504,732
EXPENDITURES -					
Miscellaneous	-	-	170,910		
Capital projects	13,284,698	108,964,760	30,191,650	109,730,078	18,775,000
OTHER FINANCING USES -					
Bond Issuance Costs	143,019	-	132,800	130,000	140,000
TOTAL EXPENDITURES AND OTHER USES	13,427,717	108,964,760	30,495,360	109,860,078	18,915,000
ENDING FUND BALANCE -					
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 NUMBER	FISCAL YEAR 2026	2027
2025 CARRYOVER PROJECTS				
STREETS				
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 RESIDENTAL STREETS	CONSTRUCTION	ST1933	8,531,524	
REHAB RESIDENTAL 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 ENTRYWAY IMPROVEMENTS	CONSTRUCTION	ST2042	1,388,400	
WASHINGTON-9TH/23RD	CONSTRUCTION	ST21130	4,524,686	
WASHINGTON-9TH/23RD	DESIGN	ST21130	167,150	
37TH-DEARBORN/OMAHA	ROW	ST21390	551,525	
37TH-DEARBORN/OMAHA	DESIGN	ST21390	220,858	
37TH-DEARBORN/OMAHA	CONSTRUCTION	ST21390	4,197,818	
37TH/ALBANY-OMAHA	DESIGN	ST21410	326,700	
ELM/KENOSHA - HWY 51	DESIGN	ST21440	500,000	
MELINDA PARK STREET REHAB	CONSTRUCTION	ST22270	648,150	
CITY/COUNTY JOINT ST IMPROVEMENTS	CONSTRUCTION	ST22280	2,149,044	
INNOVATION DISTRICT IMPROVEMENTS	CONSTRUCTION	ST22290	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
TOTAL STREETS			70,809,538
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
TOTAL PUBLIC SAFETY			7,656,957
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
TOTAL QUALITY OF LIFE			5,007,560
PUBLIC BUILDINGS			
CITY MAINTENANCE 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
TOTAL PUBLIC BUILDINGS			3,323,460
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
TOTAL STORMWATER			3,772,908
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
DIOCESE CHANNEL STABILIZATION	CONSTRUCTION	SW24080	430,000
DIOCESE 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
TOTAL DRAINAGE			2,159,655

TOTAL CARRYOVER PROJECTS

92,730,078

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

TOTAL TRANSPORTATION

13,705,000

PROPOSITION #5 STORMWATER

LANCASTER PARK DETENTION FACILITY	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

TOTAL STORMWATER

795,000

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 IMPRVMENTS BROKEN ARROW CREEK BASIN	DESIGN	SW1915	50,000
DRAINAGE IMPRVMENTS BROKEN ARROW CREEK BASIN	CONSTRUCTION	SW1915	350,000
DRAINAGE IMPRVMENTS AT HAIKEY CREEK BASIN	DESIGN	SW1916	40,000
DRAINAGE IMPRVMENTS AT HAIKEY CREEK BASIN	CONSTRUCTION	SW1916	260,000
DRAINAGE IMPRVMENTS -ELM OR ASPEN CREEK BASIN	DESIGN	SW1917	10,000
DRAINAGE IMPRVMENTS-ELM OR ASPEN CREEK BASIN	CONSTRUCTION	SW1917	40,000

2,500,000

TOTAL GO BOND PROJECT FY 26-27

17,000,000

TOTAL 593

109,730,078

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

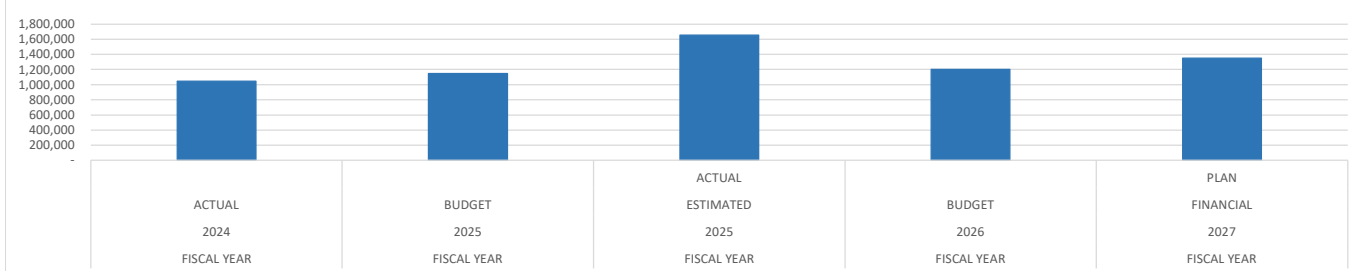
Description:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
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
TOTAL REVENUE	1,212,671	1,462,500	1,487,147	1,529,500	1,532,000
BEGINNING FUND BALANCE	2,195,182	2,606,134	2,606,134	2,664,270	2,993,770
TOTAL SOURCES	3,407,853	4,068,634	4,093,281	4,193,770	4,525,770
EXPENDITURES:					
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
TOTAL EXPENDITURES	1,046,291	1,150,000	1,654,085	1,200,000	1,350,000
ENDING FUND BALANCE	2,606,134	3,168,634	2,664,270	2,993,770	3,175,770

WORKERS COMPENSATION



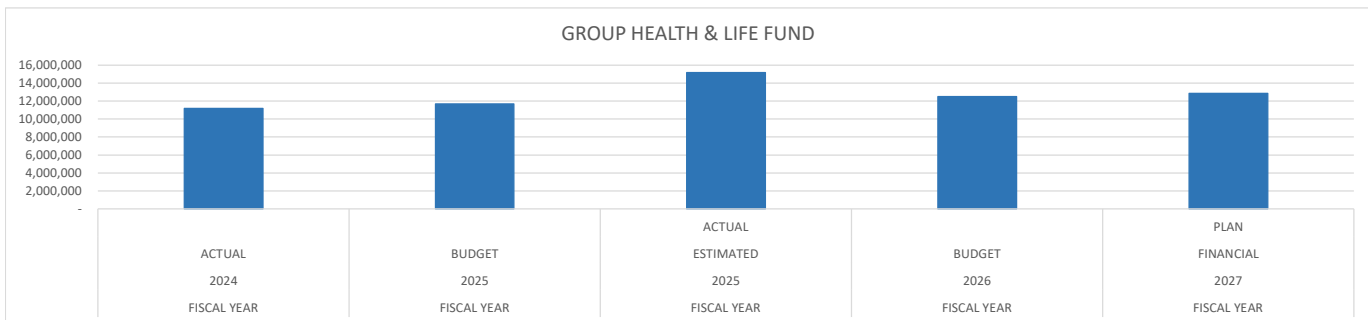
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
GROUP HEALTH & LIFE FUND
FUND 661

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES -					
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
TOTAL REVENUE	12,491,329	12,206,620	12,992,980	14,284,566	14,998,219
BEGINNING FUND BALANCE	1,109,919	2,414,693	2,414,693	228,542	2,013,108
TOTAL SOURCES	13,601,248	14,621,313	15,407,673	14,513,108	17,011,327
EXPENDITURES -					
OTHER SERVICES & CHARGES -					
Claims	11,186,556	11,676,486	15,179,131	12,500,000	12,875,000
TOTAL EXPENDITURES	11,186,556	11,676,486	15,179,131	12,500,000	12,875,000
ENDING FUND BALANCE	2,414,693	2,944,827	228,542	2,013,108	4,136,327



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

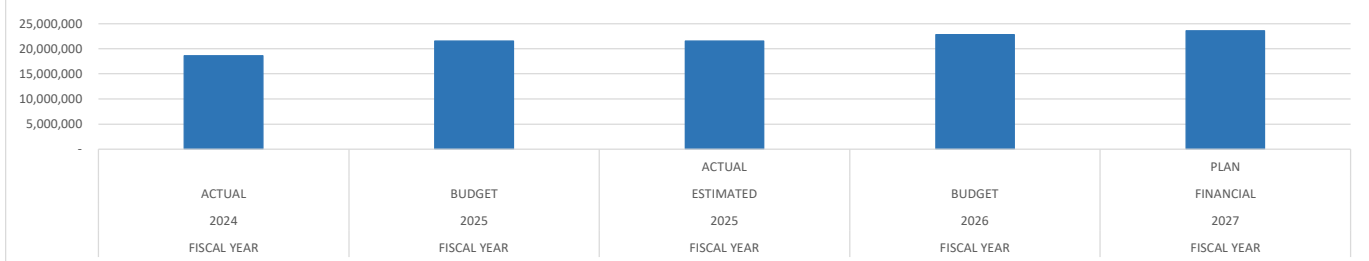
Description:

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES:					
Advalorem Taxes	19,999,598	20,965,730	21,012,500	22,956,703	24,429,030
Total Advalorem Taxes	19,999,598	20,965,730	21,012,500	22,956,703	24,429,030
Interest	745,156	600,000	882,298	600,000	500,000
Miscellaneous	1,905	-	-	-	-
OTHER FINANCING SOURCES					
Proceeds from long-term debt	-	-	-	-	-
Premium on Bonds Sold	700,000	-	669,695	-	-
TOTAL REVENUES & SOURCES	21,446,659	21,565,730	22,564,493	23,556,703	24,929,030
BEGINNING FUND BALANCE -					
Reserved for Debt Service	16,789,505	11,001,665	19,572,088	20,458,369	21,133,476
TOTAL SOURCES	38,236,164	32,567,395	42,136,581	44,015,072	46,062,506
EXPENDITURES:					
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	-	-	-	-
Fiscal Agent Fees	11,450	12,000	11,400	10,550	11,200
TOTAL EXPENDITURES	18,604,076	21,525,337	21,533,212	22,806,596	23,558,983
OTHER FINANCING USES -					
Payment to Escrow Agent	-	-	-	-	-
Transfers Out	60,000	250,000	145,000	75,000	75,000
TOTAL OTHER FINANCING USES	60,000	250,000	145,000	75,000	75,000
ENDING FUND BALANCE -					
Reserved for Debt Service	19,572,088	10,792,058	20,458,369	21,133,476	22,428,523
MILLAGE RATE	16.49	16.78	16.26	16.51	16.58

DEBT SERVICE FUND



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

DESCRIPTION	FISCAL YEAR 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
EXPENDITURES:									
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									
Total Principal	12,520,000		13,935,000		13,935,000		14,720,000		15,680,000

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

	FISCAL YEAR 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
General Obligation Bonds Interest:									
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
Total Interest	6,056,311		7,309,362		7,309,362		7,609,599		7,437,310

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

	FISCAL YEAR 2024 ACTUAL		FISCAL YEAR 2025 BUDGET		FISCAL YEAR 2025 ESTIMATED ACTUAL		FISCAL YEAR 2026 BUDGET		FISCAL YEAR 2027 FINANCIAL PLAN
EXPENDITURES:									
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 General 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
Total Fiscal Agent Fees	11,450		12,000		11,400		10,550		11,200

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 2024 ACTUAL	FISCAL YEAR 2025 BUDGET	FISCAL YEAR 2025 ESTIMATED ACTUAL	FISCAL YEAR 2026 BUDGET	FISCAL YEAR 2027 FINANCIAL PLAN
REVENUES :					
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
TOTAL REVENUES	1,097,529	1,500,000	5,185,000	1,900,000	1,975,000
Other Financing Sources:					
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
TOTAL REVENUES & OTHER SOURCES	11,297,529	19,822,277	60,271,746	13,428,000	6,507,000
BEGINNING FUND BALANCE:					
Reserved Fund Balances					
Reserved for Other Purposes	(3,732,807)	(618,205)	2,223,990	5,568,715	4,646,505
Total Reserved Fund Balances	(3,732,807)	(618,205)	2,223,990	5,568,715	4,646,505
Unreserved Fund Balance					
		-	-	-	-
TOTAL FUND BALANCE	(3,732,807)	(618,208)	2,223,990	5,568,715	4,646,505
TOTAL SOURCES	7,564,722	19,204,069	62,495,736	18,996,715	11,153,505
EXPENDITURES -					
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	2,642,539	2,569,463	3,637,241	4,350,210	5,541,798
Bond Issuance costs					
Transfer Out					
TOTAL EXPENDITURES	5,340,732	15,966,630	56,927,021	14,350,210	8,141,798
ENDING FUND BALANCE:					
Reserved Fund Balances					
Reserved for Other Purposes	2,223,990	3,237,439	5,568,715	4,646,505	3,011,707
Total Reserved Fund Balances	2,223,990	3,237,439	5,568,715	4,646,505	3,011,707
Unreserved Fund Balance					
	-	-	-	-	-
Total Fund Balance	2,223,990	3,237,439	5,568,715	4,646,505	3,011,707

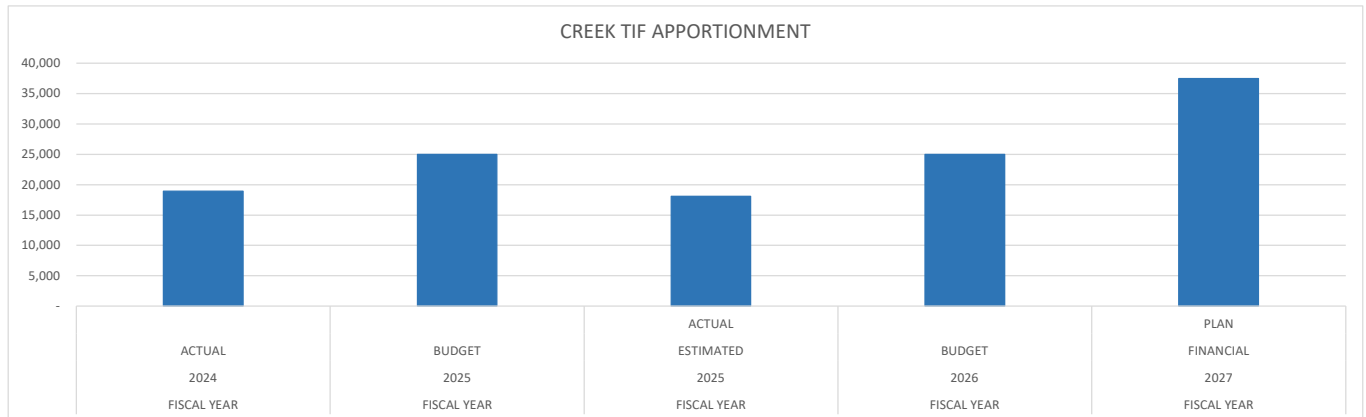
CITY OF BROKEN ARROW
FISCAL YEAR 2026 BUDGET & FISCAL YEAR 2027 FINANCIAL PLAN
CREEK TIF APPORTIONMENT
FUND 888

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



SECTION 5



CITY OF BROKEN ARROW

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





STREET SALES TAX

FUND 343

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.

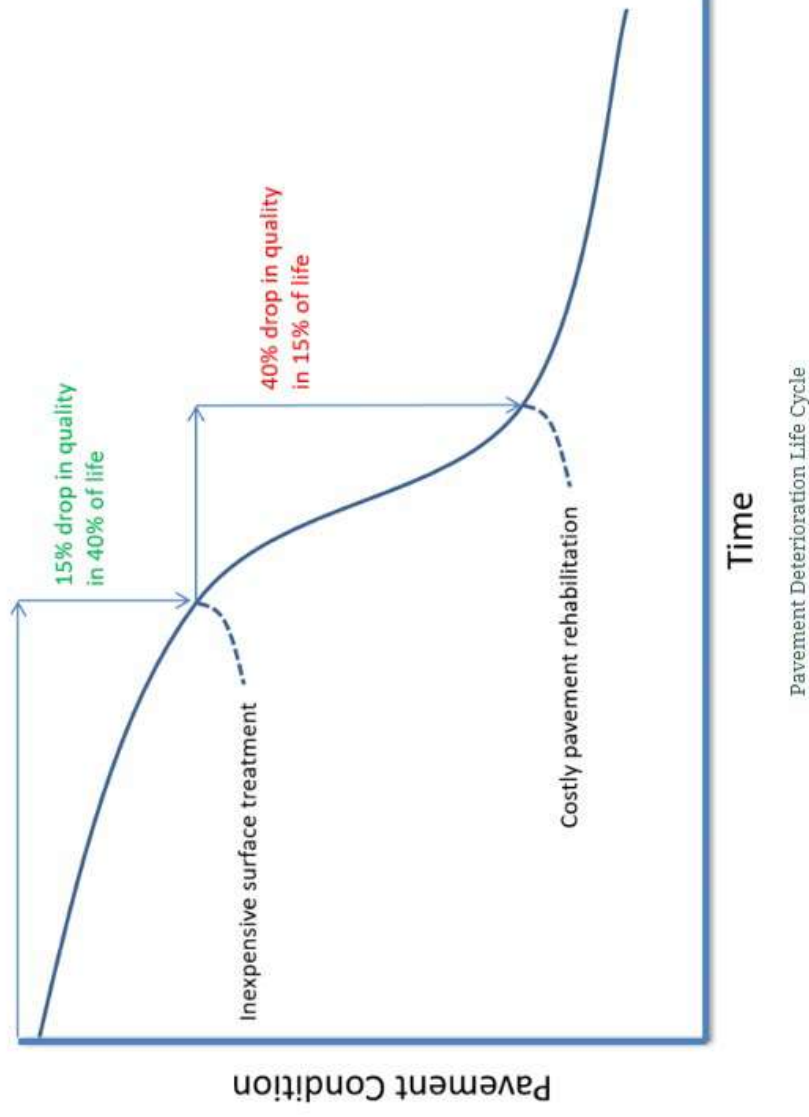


PCI RANGE DEFINITIONS

Category	Typical Distresses and M&R Recommendations	PCI Range
Excellent	Like new condition – little to no maintenance required. Monitor condition or preventative maintenance.	85<PCI≤100
Very Good	Minor cracking, raveling, and other NLAD Routine or preventative maintenance. <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. Surface treatments with localized repairs and overlays <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 Localized repairs or major rehabilitation. <i>E.g., Localized surface and/or full-depth patching, moderate overlays</i>	50<PCI≤60
Marginal	Localized high-severity alligator cracking, and rutting Major rehabilitation. <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 Major rehabilitation. <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. Major rehabilitation. <i>E.g., Full-depth reclamation, reconstruction</i>	0<PCI≤25



COST OVER TIME

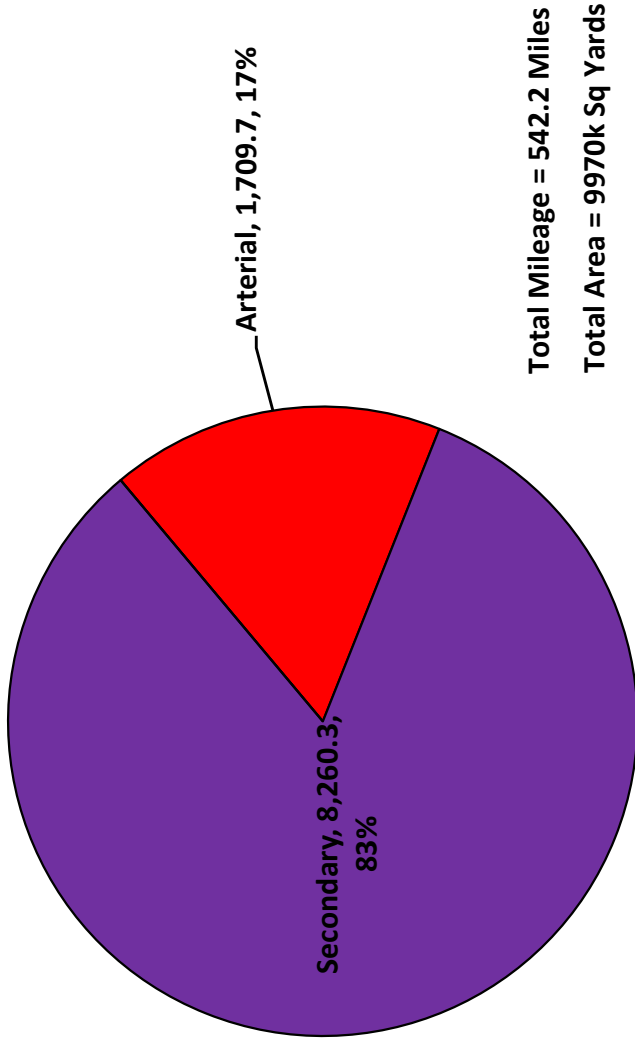


FY 2026 PROPOSED STREET MAINTENANCE PROGRAM



ROADWAY FUNCTION CLASS

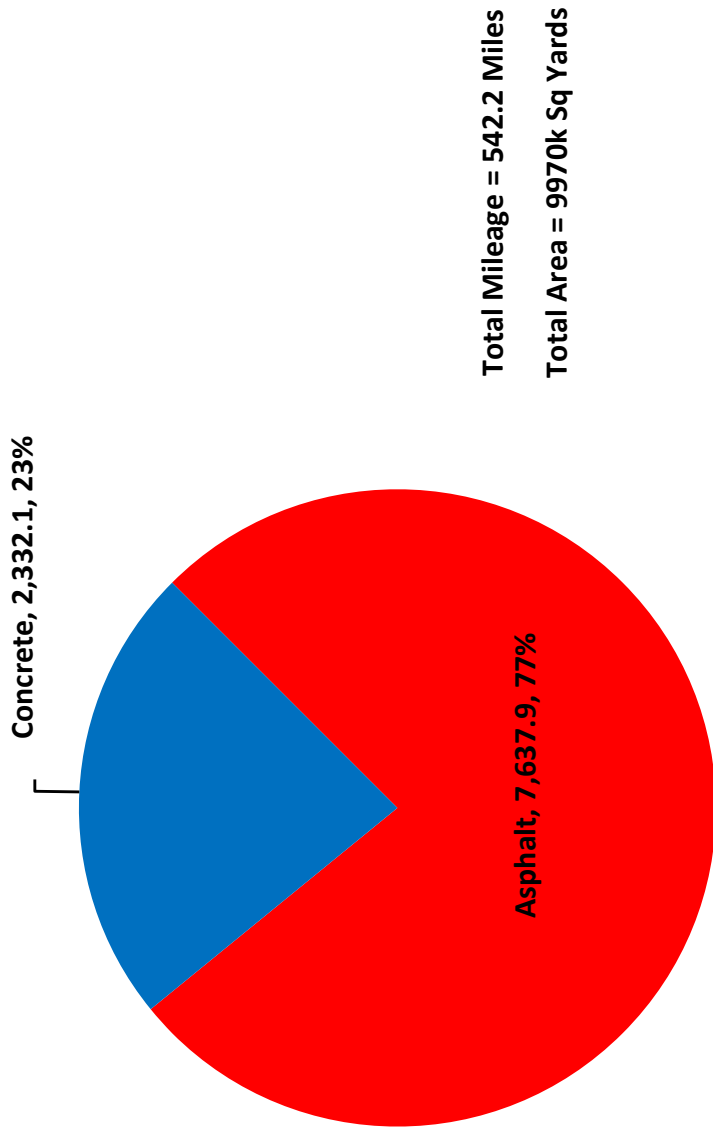
Functional Classification Distribution By Area (FunCL, 000's Sq Yds, %)





PAVEMENT TYPE DISTRIBUTION

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





RESIDENTIAL REHABILITATION CARRY OVER PROJECTS

College Addition (Phase 1)	\$651,426.00	2018 GO Bond + CDBG 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 - South Hickory Avenue and West Knoxville Street		1	21	\$751,000	2018 GO Bond
Carriage Crossing Phase 2 - Full Subdivision		2	64	\$1,920,000	2018 GO Bond
Canterbury Amended - South Dogwood Avenue – West New Orleans Street to West Roanoke - West Roanoke – South Dogwood Avenue to South Chestnut Avenue - 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
Shiloh at Battle Creek - Mill and Overlay Full Subdivision		1	54	\$227,000	Street Sales Tax
		1, 2, 4	-	\$40,000	Street Sales Tax
Crack Sealing (Carried over from 2023) - Kenwood Hills - Aspen Creek - Lancaster Park - Highlands					
Slurry Seal - Spring Creek - Nottingham Addition - Berwick South - Southtowne Estates		3	-	\$100,000	Street 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 - 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 th Street to 23 rd Street	4	\$245,000	2018 GO Bond
23 rd Street – Houston to New Orleans (Overlay only)	4	\$280,000	Street Sales Tax
Washington Street East of 23 rd 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 th Street to 23 rd Street - 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

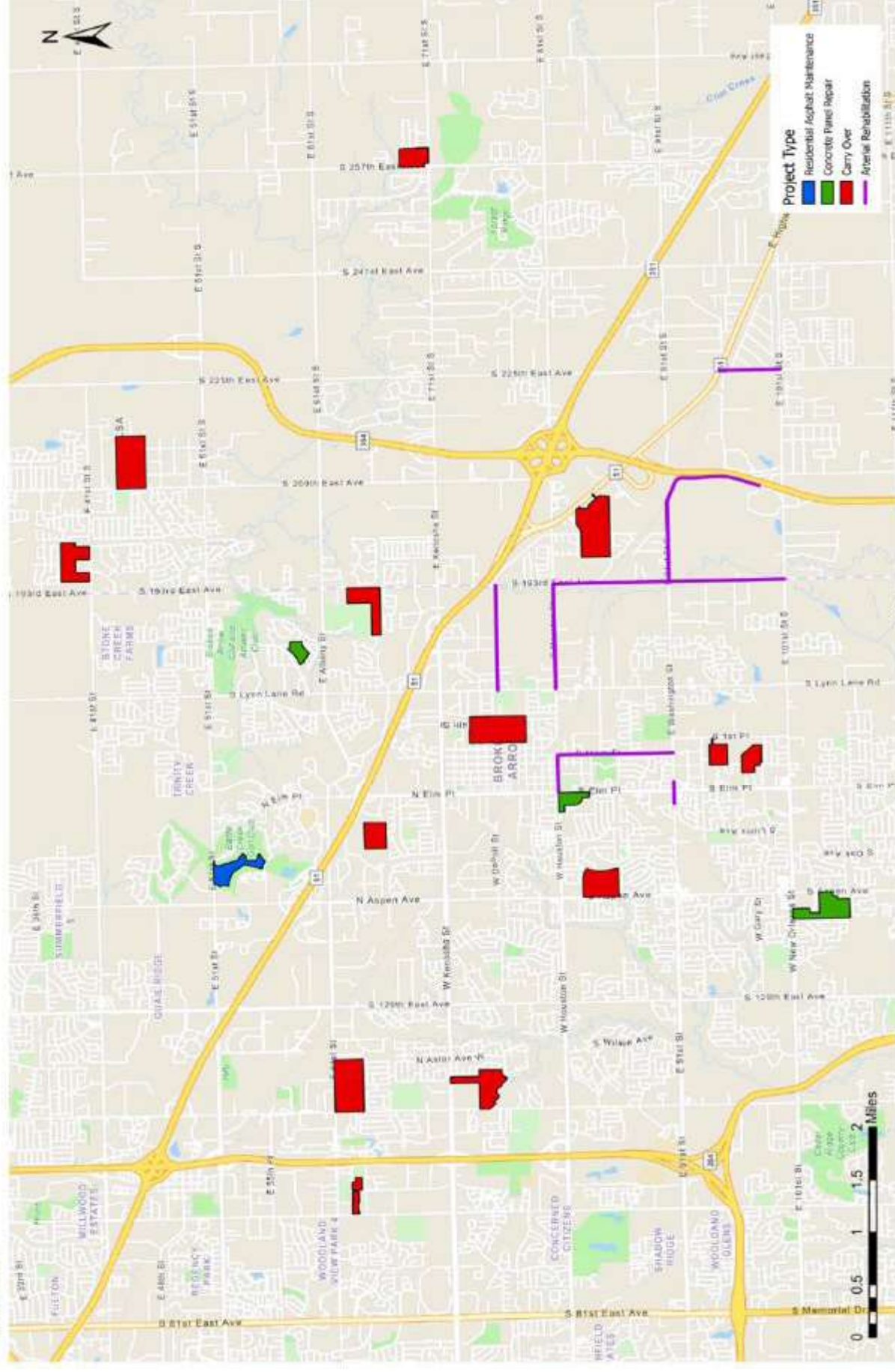
- \$2,055,000 (42%)

■ 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
INTERSECTION 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 FACILITY	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 BASIN	DESIGN	50,000
DRAINAGE IMPROVEMENTS BROKEN ARROW CREEK 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

\$2,500,000

TOTAL GO BOND PROJECT FY 26-27

\$17,000,000

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
SUB-TOTAL CW LOAN	\$18,865,000

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 st St. from Ft. Worth to 9 th St. – <i>Construction</i>	\$1,010,000
9 th 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
SUB-TOTAL SDW LOAN	\$6,127,500

TOTAL OWRB FY2026 LOAN PROGRAM	\$24,992,500.00
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**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
SUB-TOTAL CW LOAN	\$10,968,000

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 th 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
SUB-TOTAL SDW LOAN	\$10,465,000

TOTAL OWRB FY2027 LOAN PROGRAM	\$21,778,000.00
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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.
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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.
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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 \$68.00
200 square feet to 499 square feet	\$ 100.00 \$103.00
500 square feet to 999 square feet	\$ 149.00 \$153.00
1,000 square feet to 1,499 square feet	\$ 205.00 \$211.00
1,500 square feet to 1,999 square feet	\$ 265.00 \$273.00
2,000 square feet to 2,499 square feet	\$ 320.00 \$330.00
2,500 square feet to 2,999 square feet	\$497.00 \$512.00
3,000 square feet to 3,499 square feet	\$579.00 \$596.00
3,500 square feet to 3,999 square feet	\$662.00 \$682.00
4,000 square feet to 4,499 square feet	\$ 717.00 \$739.00
4,500 square feet to 4,999 square feet	\$799.00 \$823.00
5,000 square feet or more = the square footage × \$45.00 \$46 × 0.33 × 0.01 plus \$105.00. \$108.00	
*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 \$195 + \$55 per bedroom or duplex houses = \$189.00 /structure \$53.00 per bedroom \$195 + 55 per For Multi-family home - \$315.00 /structure + \$53.00 per bedroom
Room additions and remodels	\$3.47 × est. cost × .001 + \$45.00 or a \$53.00 minimum
Swimming pools and spas:	\$3.47 × est. cost × .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 \$68.00
Pod (residential) 30 days max.	\$66.00 \$68.00
Storm shelters	\$66.00 \$68.00
Retaining wall (3' height or greater)	\$66.00 \$68.00
Fuel tanks (in-ground/above ground) installation or removal	\$2.61 \$2.69 per \$1,000 plus \$53.00 \$55
Canopy, patio covers, and decks	\$0.44 .45 per square foot + \$53.00 \$55
Temporary buildings or tents	\$150.00 \$155.00
Mobile/manufactured homes	\$87.00 \$90.00
Job Trailers	\$87.00 \$90.00
Recreational Vehicles (3 days plus extension: 10 day max.)	\$66.00 \$68.00
Demolition permit (residential/commercial) structure	\$87.00 \$90.00
Automatic fire-extinguishing system/fire suppression system permit	\$66.00 \$68.00
Fire alarm system permit	\$66.00 \$68.00
Temporary certificate of occupancy	\$75.00 \$77.00
Reissuance of Certificate of Occupancy	\$26.00 \$27.00
Data Retention Fee	\$5.00 per permit \$5.15
Permit Reinstatement	\$50.00 \$52.00
Work started without a permit	\$ 150.00 \$155.00

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– 1,499	1,500– 1,999	2,000– 2,499	2,500– 2,999	3,000– 3,499	3,500– 3,999	4,000– 4,499	4,500 or greater
Trade↓								
Electric*	\$230.00 \$237.00	\$240.00 \$247.00	\$250.00 \$258.00	\$261.00 \$269.00	\$289.00 \$298.00	\$332.00 \$342.00	\$447.00 \$460.00	\$607.00 \$625.00

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

* Permit fee includes all required inspections

TRADE PERMITS (INCLUDES ONE INSPECTION)

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

BUILDING INSPECTIONS

Walk-Thru Inspection	\$85.00 \$88.00
Disapproved Inspection Fee	\$65.00 \$67.00

ELECTRICAL INSPECTION FEES

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

PLUMBING INSPECTION FEES

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

MECHANICAL INSPECTION FEES

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

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

AUTOMATIC FIRE-EXTINGUISHING SYSTEM INSPECTION FEES

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

AUTOMATIC FIRE ALARM SYSTEM INSPECTION FEES

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

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 \$31.00
Final inspection	\$65.00 \$67.00
Disapproved inspection fee	\$85.00 \$88.00
Walk-thru inspection	\$83.00 \$85.00
Work started without a permit, plus cost of permit	\$150.00 \$150.00

SIGN PERMIT FEES

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

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
Residential Solar Panel	\$150.00 \$155.00
Farmers 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 \$2.00 for each additional sheet
Application Review Fee	\$25.00

ANNEXATION FEES

Annexation or De-annexation	\$ 550.00
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*+ \$6.00 per mailed notice ~~+ r cost billed by newspaper~~

COMPREHENSIVE PLAN FEES

Comprehensive Plan Change or Amendment	\$400.00 \$412.00
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*+ \$6.00 per mailed notice ~~+ publication cost billed by newspaper.~~

ZONING APPLICATION FEES

Zoning Application Fee	-\$250.00 \$258.00
1-4.99 acres	-\$200.00
5-19.99 acres	-\$250.00
20 or more acres	-\$375.00

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

SPECIFIC USE FEES

Specific Use Permits	\$375.00 \$386.00
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*+ \$6.00 per mailed notice ~~+ publication cost billed by newspaper.~~

PLANNED UNIT DEVELOPMENT (PUD) APPLICATION FEES

New Application	-\$375.00* \$386.00
Major Amendment	-\$375.00* \$386.00
Minor Amendment	-\$325.00* \$335.00

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

PLATTING/DEVELOPMENT FEES

Preliminary Plat Application	\$200.00 \$206.00 +15.00per lot
Conditional Final Plat Application	\$200.00 \$206.00 +15.00 per lot
Plat Filing/Release Fee	\$200.00 \$206.00 +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*
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*+ \$6.00 per mailed notice ~~+publication cost billed by newspaper.~~

MISCELLANEOUS FEES

Newspaper Publication Fee	\$175.00
Public Hearing Appeals	\$150.00 \$154.00
Lot Split	\$125.00 \$129.00
Lot Combination	\$125.00 \$129.00
Limit of No Access (LNA)	\$125.00 \$129.00
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 Community Development and Engineering & Construction Departments in lieu of sidewalk installation	\$65.00 per square yard

ZONING CLEARANCE-COMPLIANCE

Permit Application/Review Fee Penalty	\$100.00 (Non-Refundable)
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SMALL CELL FACILITY

Small Cell Wireless	\$350.00
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WATER METER TAP FEES

Tab Size (in inches)	Cost
¾"	By Plumber \$428.00 City Crew -\$1145.00
1"	By plumber \$570.00 City Crew \$1259.00
1½"	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
Single Occupancy Cremation Niches (includes opening/closing and engraving)	
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 \$1688.00
Center Columbarium, Fourth Row Up	\$1,764.00 \$1810.00
Center Columbarium, Fifth Row Up	\$1,883.00 \$1932.00
Center Columbarium, Top Row	\$2001.00 \$2053.00
Wing or 48 Niche Columbarium, Bottom Row	\$1,410.00 \$1447.00
Wing or 48 Niche Columbarium, Second Row Up	\$1,530.00 \$1570.00
Wing or 48 Niche Columbarium, Third Row Up	\$1,764.00 \$1810.00
Wing or 48 Niche Columbarium, Top Row	\$1,883.00 \$1932.00
Memorial bench (Order item)	Retail price plus setting fee
Niche space for non-resident	\$295.00 \$303.00
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 \$354.00 (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 \$242.00
Columbarium disinterment or re-opening for other reason	\$115.00 \$118.00 each occurrence

3. CONTRACTOR REGISTRATIONS

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

Water Tap Contractor Registration	\$166.00 \$171.00 plus escrow deposit of \$500.00	Annually
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* \$12.00 Per Load

4. LICENSE/REGISTRATION FEES (OTHERS)

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

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

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

<i>Type of Charge</i>	<i>Fee</i>
Leak test and reread charge (AMR graph provided)	\$60.00

WATER RATES (4.9%)

<i>Water Meter Size</i>	<i>Inside City Limits</i>	<i>Outside City Limits</i>
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
<i>Peak Months: June, July, August, September</i>	<i>rates are Per 1,000 gallons or fraction thereof</i>

STORMWATER FEES (4.9%)

Stormwater Monthly Drainage System Service Charge	\$10.22 \$10.72 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 \$.48 added to the property
Stormwater Development Fee	\$115.00 \$120.64
Floodplain Development Fee	\$172.49 \$180.94
Earth Change Fee	\$115.00 \$120.64

STREETLIGHT FEE

Streetlight Fee	\$ 2.50
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SANITARY SEWER RATES (18.9%)

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

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

Flat Service Charge*	\$55.50 \$64.10 inside city limits \$62.70 \$72.40 outside city limits
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* 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)	\$21.75 \$24.25
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	1st one free then \$20.00
Cart add/remove fee	1st one free then \$20.00
Late set out/return service fee	\$10.50
Cart Replacement	\$55.00 Actual Replacement Cost
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 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 cubic yards min charge \$40- yard waste can also 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

Central Park Community Center-1500 S. Main Street	Resident Fee	Non-Resident Fee
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
Nienhuis Park Community Center – 3201 N. 9th Street		
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
Rose District Pavilion Rental	<i>Resident/Non-Profits</i>	<i>Non Residents</i>
Monday-Sunday	\$40.00/hr.	\$60.00/hr.
Clean-up Deposit	\$250.00	\$250.00
Ray Harral Nature Center		
Meeting Room	\$25.00/hr.	\$30.00/hr.
Camino Villa –Park Building		
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 \$70 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	\$30.00per 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 free Under 48" 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 \$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 Country Aire, Nienhuis and Central	\$15.00/hr.	\$25.00/hr.
60 minutes allowance between reservations		

BATTLE CREEK GOLF COURSE FEES

	October 1, 2024
Individual Membership	\$220.50 \$233.00 monthly, \$2,550.00 \$2700.00 annually plus tax
Family Membership	\$253.83 \$266.33 monthly, \$2,950 \$3100.00 annually plus tax
Weekday Membership	\$186.33 \$198.83 monthly \$2,140 \$2290.00 annually plus tax
Public Rates with Cart	
Regular Rate	\$49.00 \$52.00 -Weekdays plus tax, \$55.00 Weekends & Holidays plus tax
Twilight 2:30pm	\$39.00 \$41.00 plus tax
Seniors 55+ (Weekdays Only)	\$39.00 \$42.00 plus tax
Battle Card	\$39.00 \$42.00 plus tax, Weekdays \$45.00 \$49.00 Weekends & Holidays plus tax
Battle Card (Twilight 1:30)	\$32.00 \$34.00
Senior Battle Card	\$45.00 \$49.00 plus tax weekends \$34.00 \$37.00 plus tax weekdays
9-hole	\$33.00 \$35.00 plus tax Weekdays
	\$27.00 \$28.62 plus tax walking Weekdays
	\$39.00 \$41.34 plus tax Weekends
	\$33.00 \$34.98 tax walking weekends

7. FIRE DEPARTMENT FEES

EMERGENCY MEDICAL SERVICES

Chargemaster Item	Rate
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



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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

- 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.

Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study

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%

- 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.

- 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.

Broken Arrow Municipal Authority | Water, Wastewater, Stormwater, and Solid Waste & Recycling Comprehensive Rate Study

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

- 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).
- 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	Budget	Projected Water O&M Expenses					5-year Increase	Average Annual Increase
	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	Budget	Projected Wastewater O&M Expenses					5-year Increase	Average Annual Increase
	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	Budget	Projected Stormwater O&M Expenses					5-year Increase	Average Annual Increase
	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	Budget	Projected Solid Waste & Recycling O&M Expenses					5-year Increase	Average Annual Increase
	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
	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					
	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.

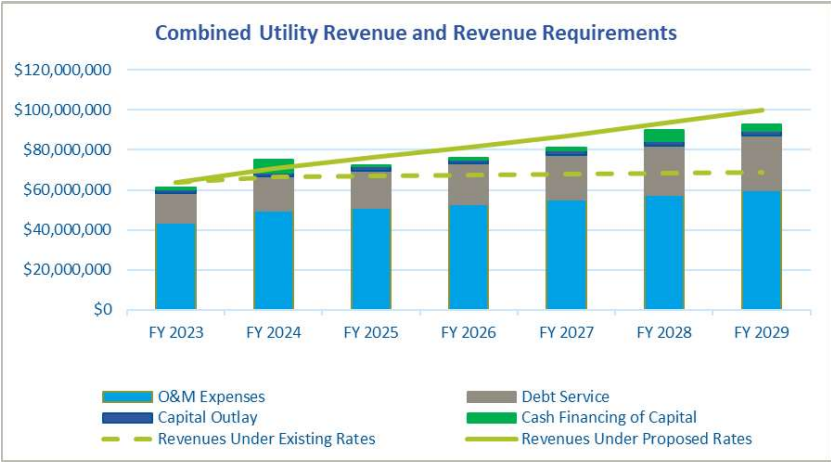
Description	Stormwater Capital Improvement Program						6- Year Program
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
Conveyance	\$ 4,450,000	\$ 1,970,000	\$ 765,000	\$ 1,795,000	\$ 20,000	\$ 480,000	\$ 9,480,000
Detention Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dam Facility	\$ 25,000	\$ 52,500	\$ 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.

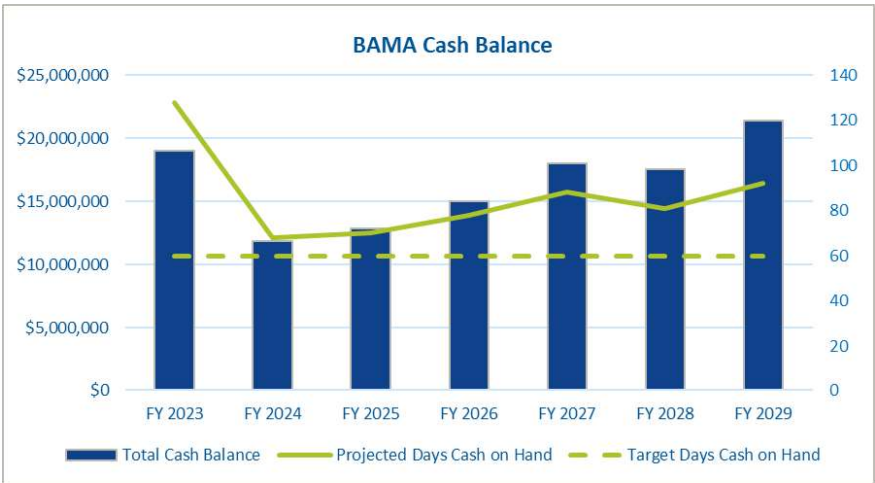
Proposed Water Rate Adjustments:	
October 1, 2023 (implemented)	7.0%
October 1, 2024 (implemented)	2.0%
October 1, 2025	2.0%
October 1, 2026	2.0%
October 1, 2027	2.0%
October 1, 2028	2.0%

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%

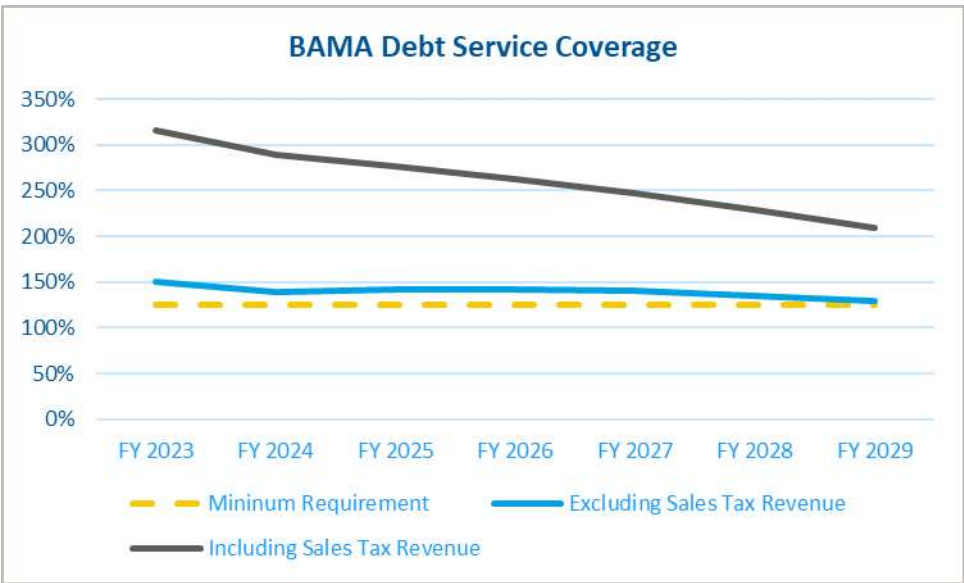
Proposed Stormwater Rate Adjustments:	
October 1, 2023 (implemented)	9.0%
October 1, 2024 (implemented)	2.0%
October 1, 2025	2.0%
October 1, 2026	2.0%
October 1, 2027	2.0%
October 1, 2028	2.0%

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
INSIDE CITY					
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
OUTSIDE CITY					
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
INSIDE CITY					
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
OUTSIDE CITY					
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 Adopted	2026 Proposed	2027 Proposed	2028 Proposed	2029 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 Adopted	2025 Proposed	2026 Proposed	2027 Proposed	2028 Proposed	2029 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.

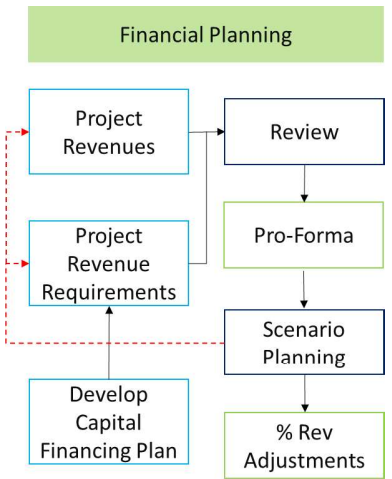


Figure 3-1: Financial Planning

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.

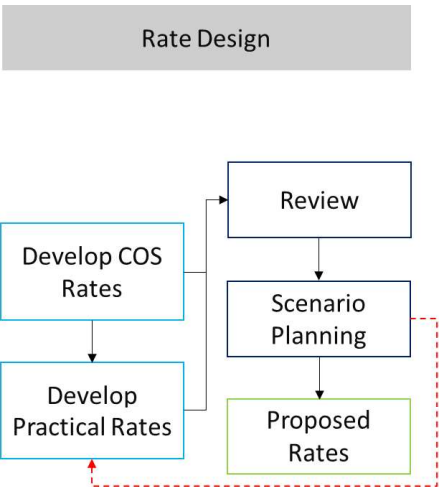


Figure 3-2: Rate Design

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.

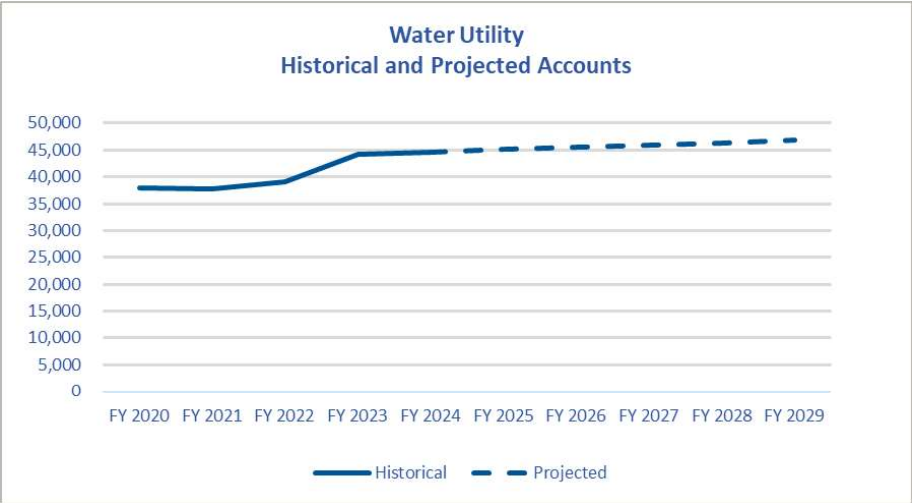


Figure 5-1 - Historical and Projected Water Accounts

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.

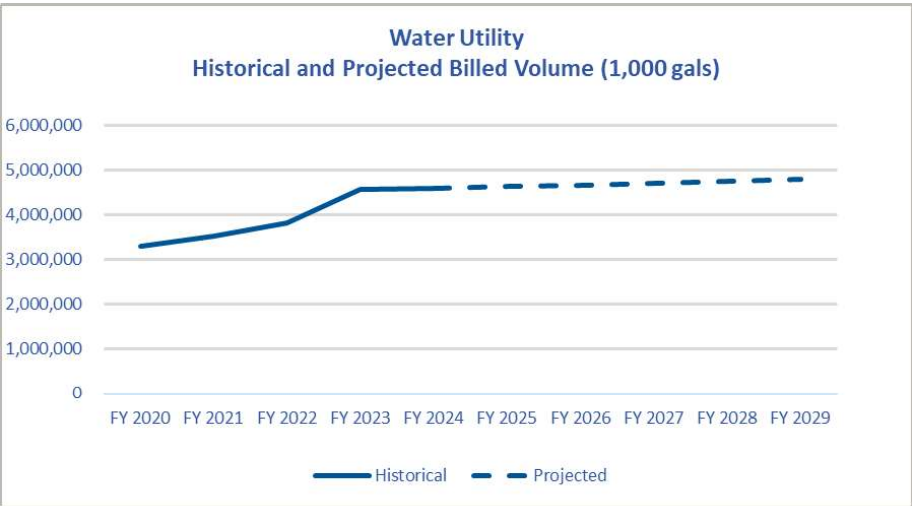


Figure 5-2 - Historical and Projected Water Billed Volume

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.

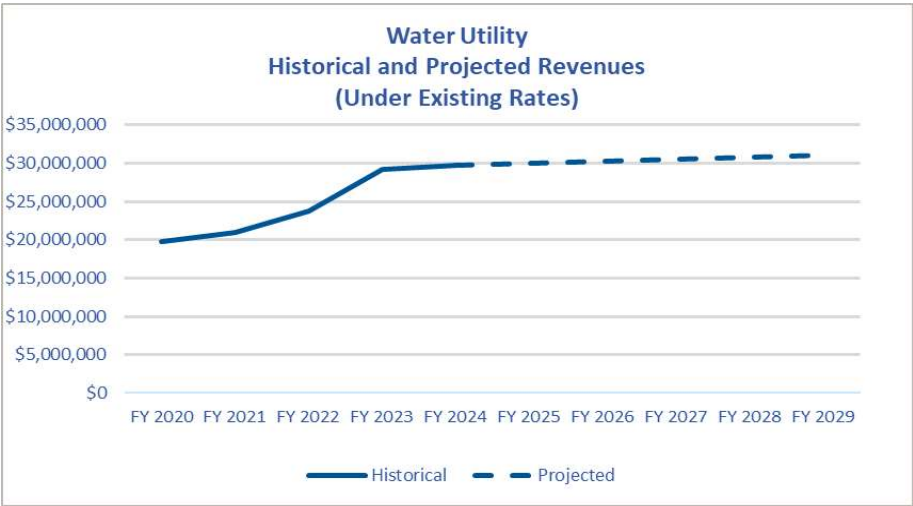


Figure 5-3 - Historical and Projected Water Service Revenue

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:
<ul style="list-style-type: none">Water TapsTurn-OnsPenaltiesOverhead FeeSale of MaterialMiscellaneous

Figure 5-4 presents the projected revenue for the water utility.

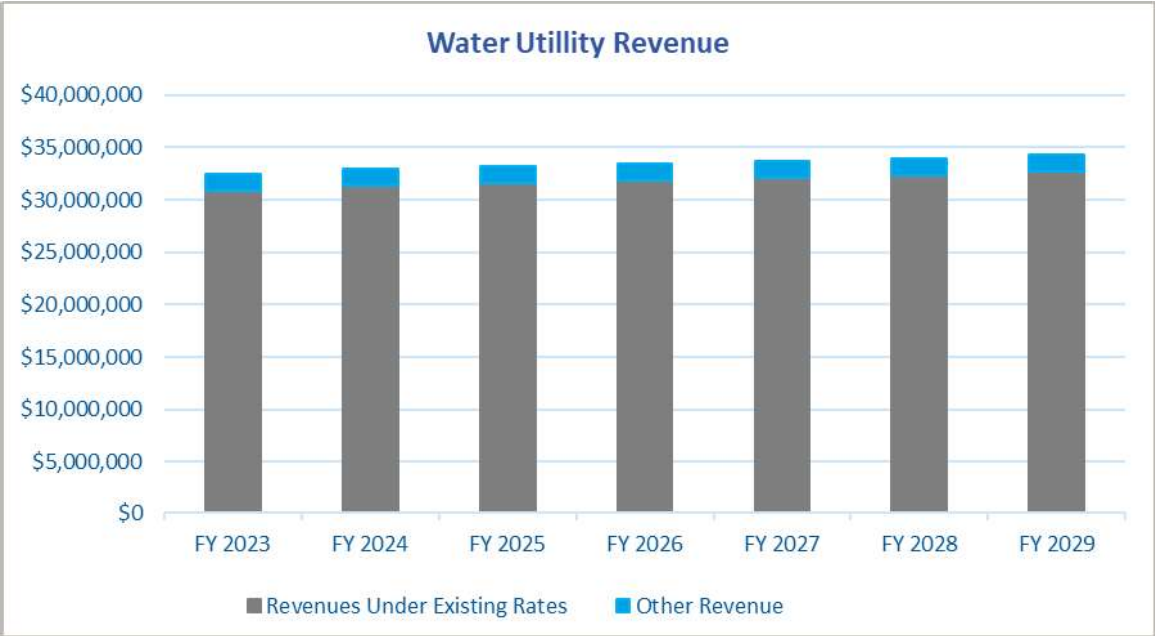


Figure 5-4 - Projected Water Utility Revenue

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.

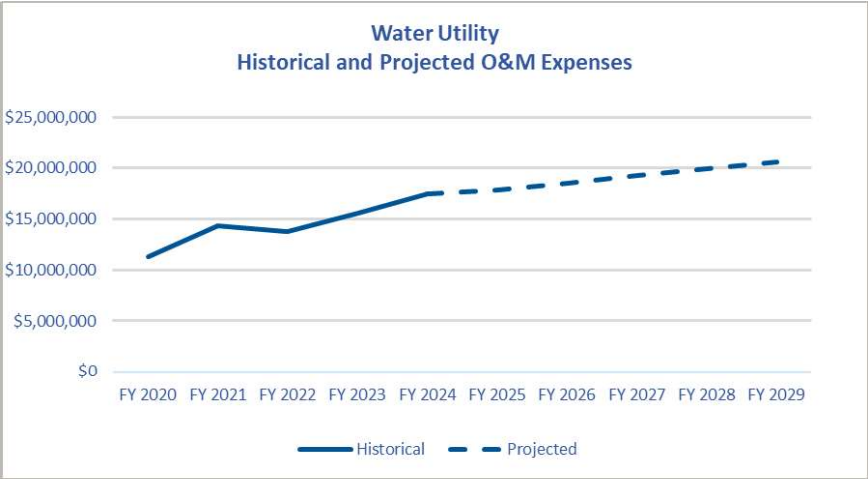


Figure 5-7 - Projected Annual Water O&M Expenses

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 (DWSRF) 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 DWSRF 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.

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.

Figure 5-8 - Proposed Water Revenue Adjustments

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.

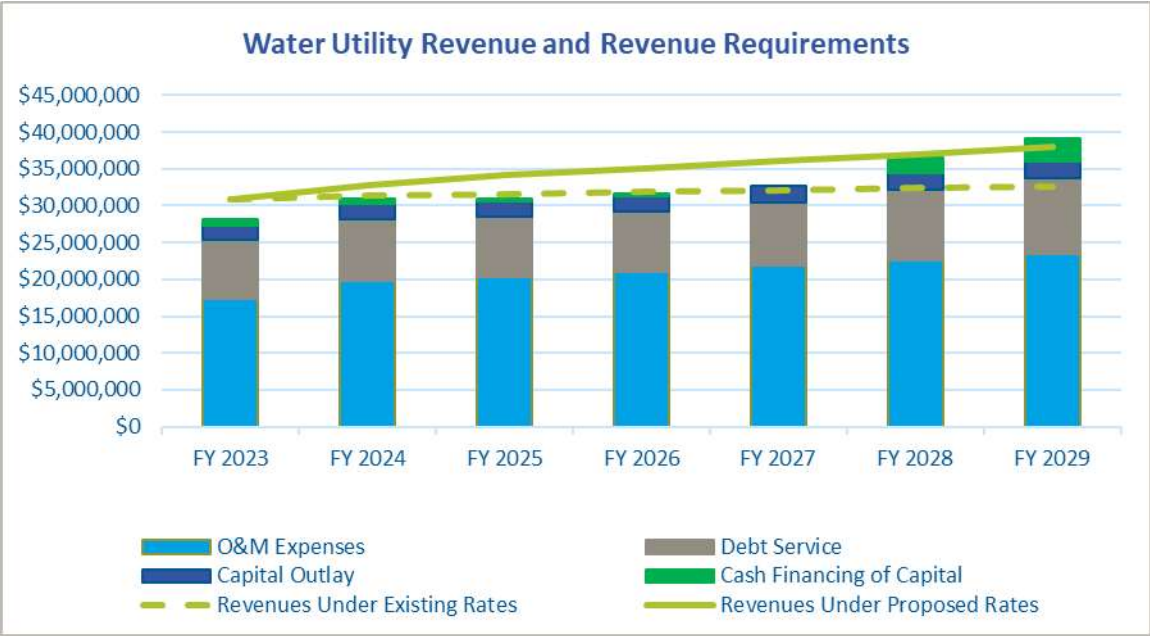


Figure 5-9 - Water Revenues and Revenue Requirements

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](#).

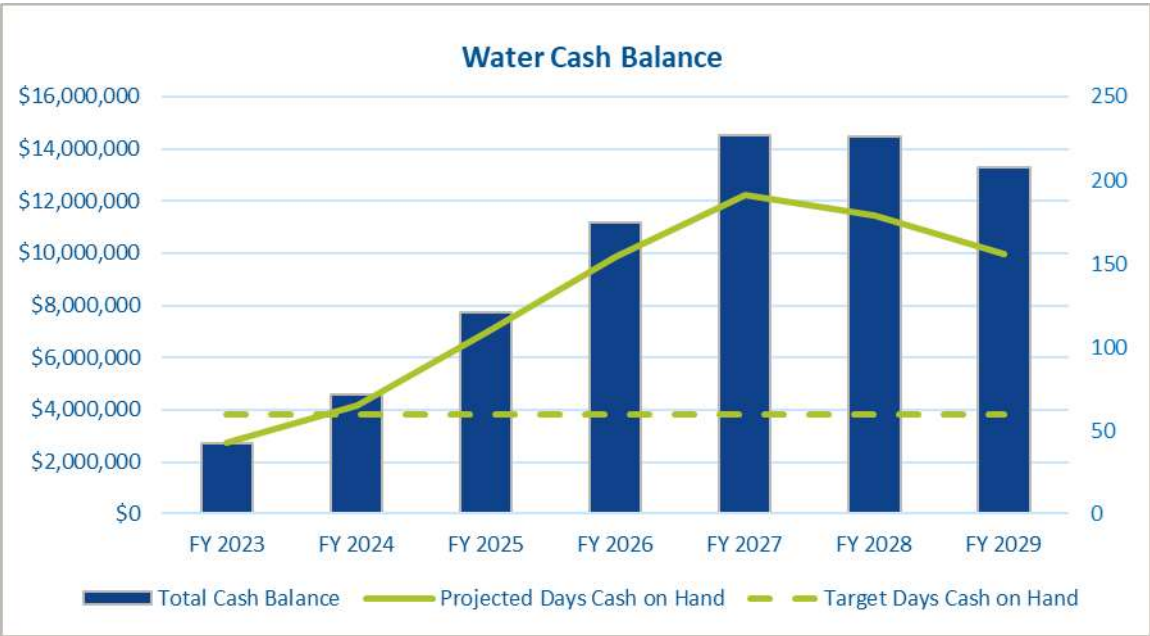


Figure 5-10 - Water Cash Balance

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.

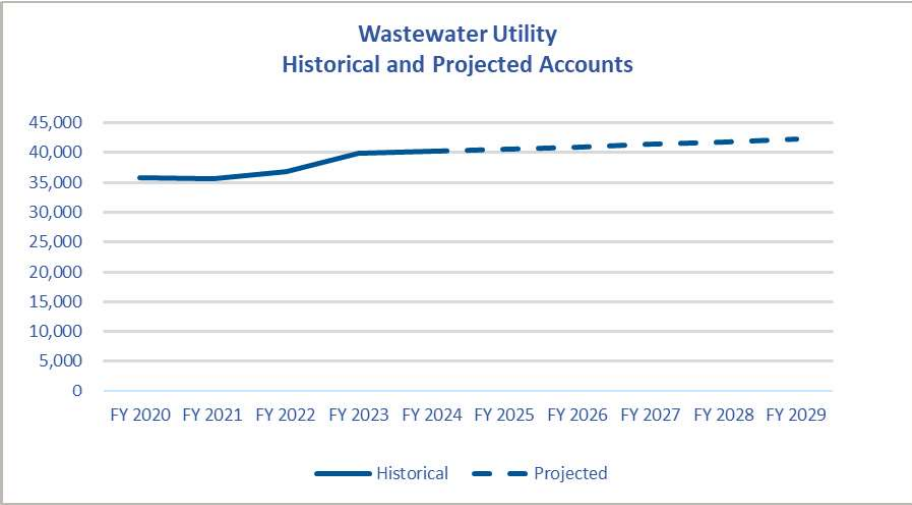


Figure 6-1 - Historical and Projected Wastewater Accounts

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.

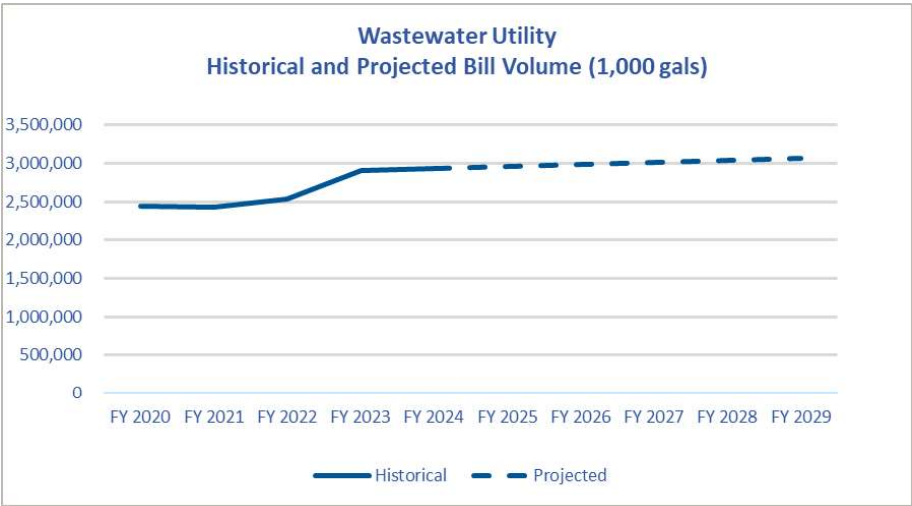


Figure 6-2 - Historical and Projected Wastewater Billed Volume

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.

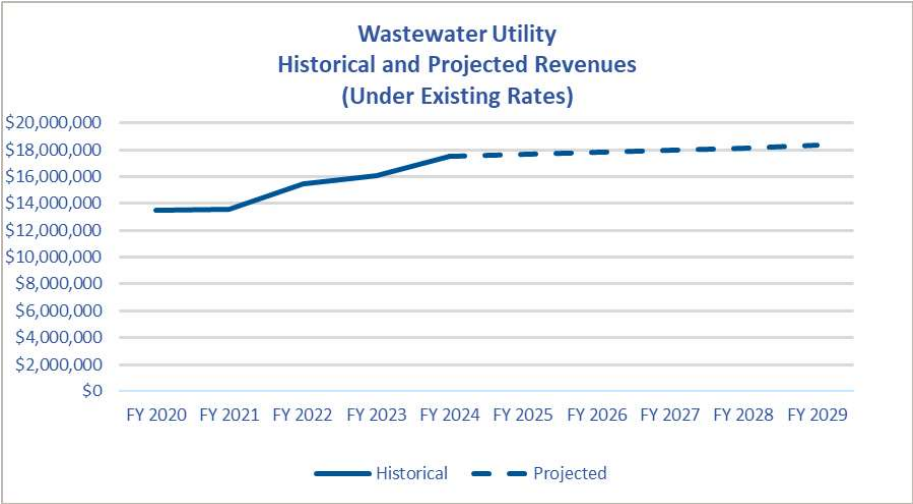


Figure 6-3 - Historical and Projected Wastewater Service Revenue

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:
<ul style="list-style-type: none">Sewer TapsOverhead FeePenaltiesSale of MaterialMiscellaneous

[Figure 6-4](#) presents the projected revenue for the wastewater utility.

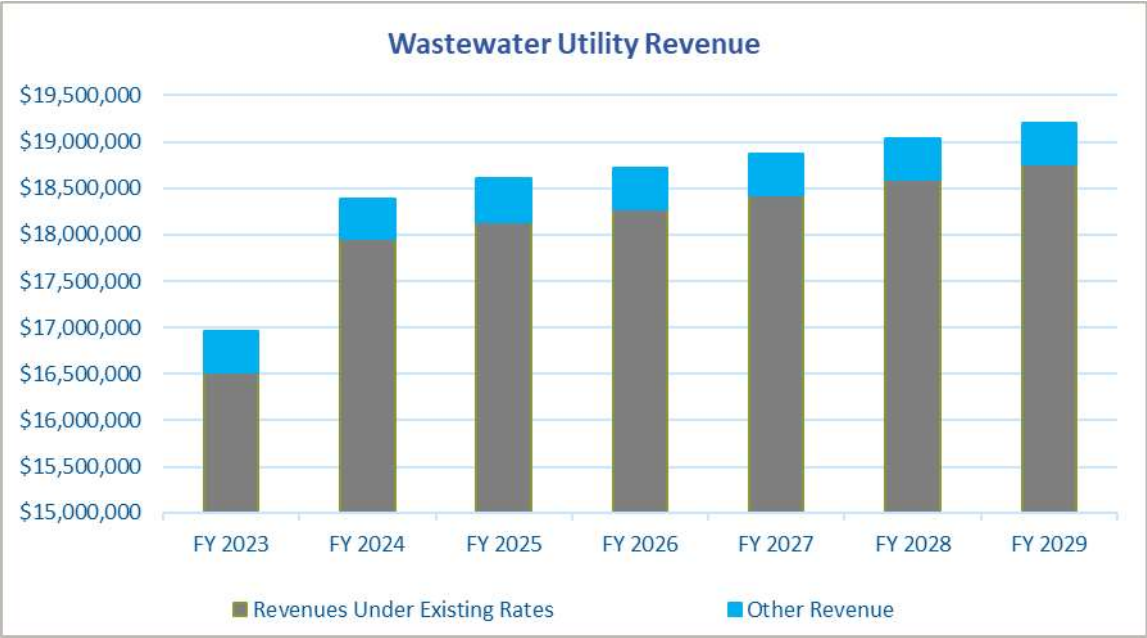


Figure 6-4 - Projected Wastewater Utility Revenue

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.

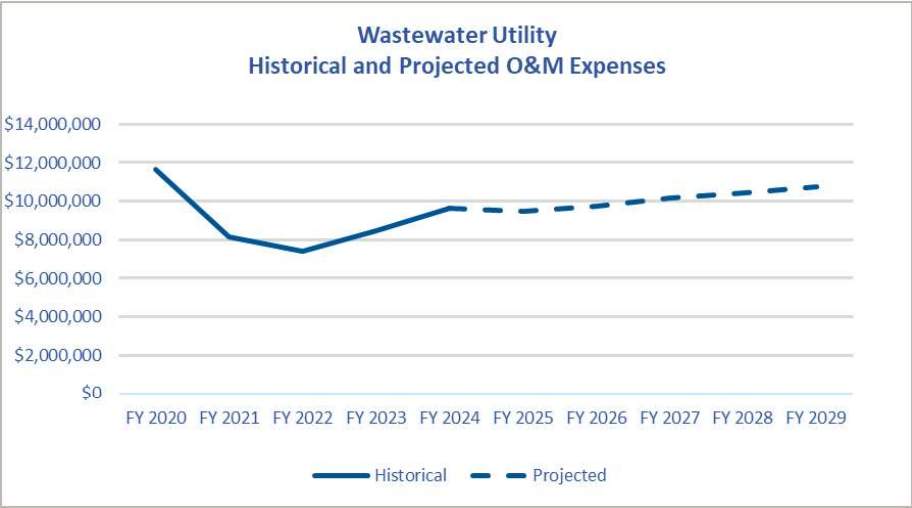


Figure 6-7 - Projected Annual Wastewater O&M Expense

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.

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%

Figure 6-8 - Proposed Wastewater Revenue Adjustments

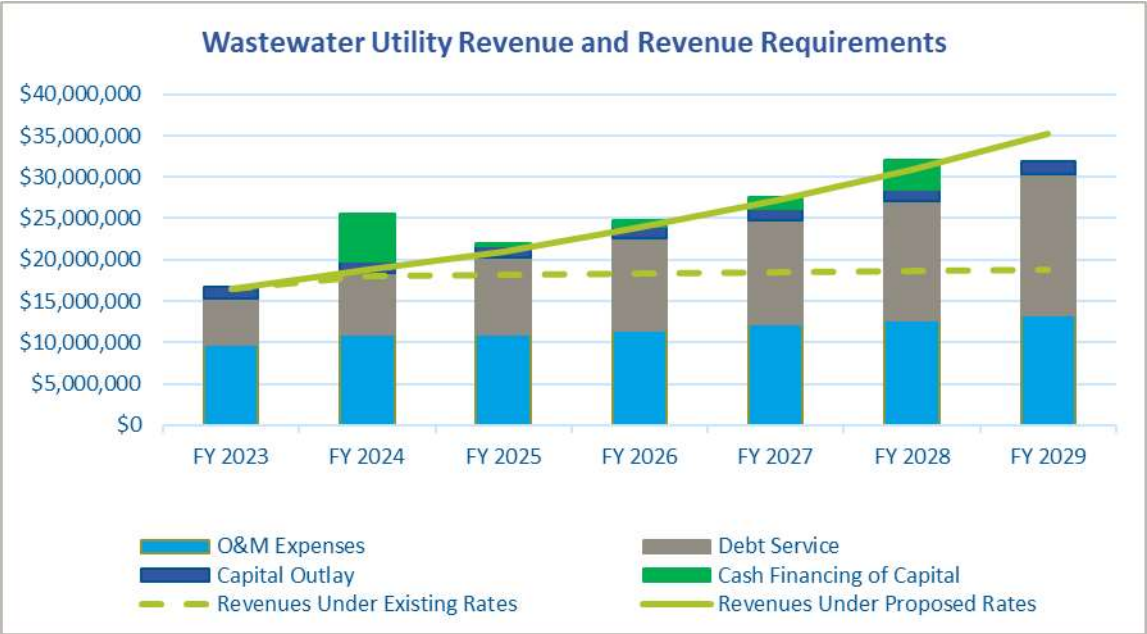


Figure 6-9 - Wastewater Revenues and Revenue Requirements

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](#).

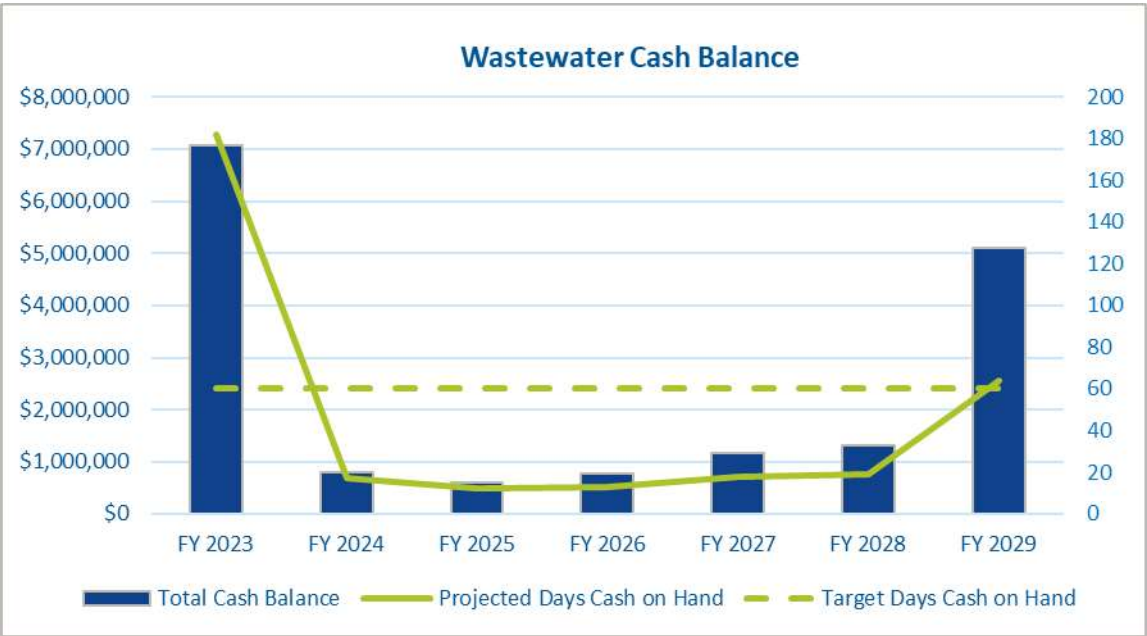


Figure 6-10 - Wastewater Cash Balance

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.

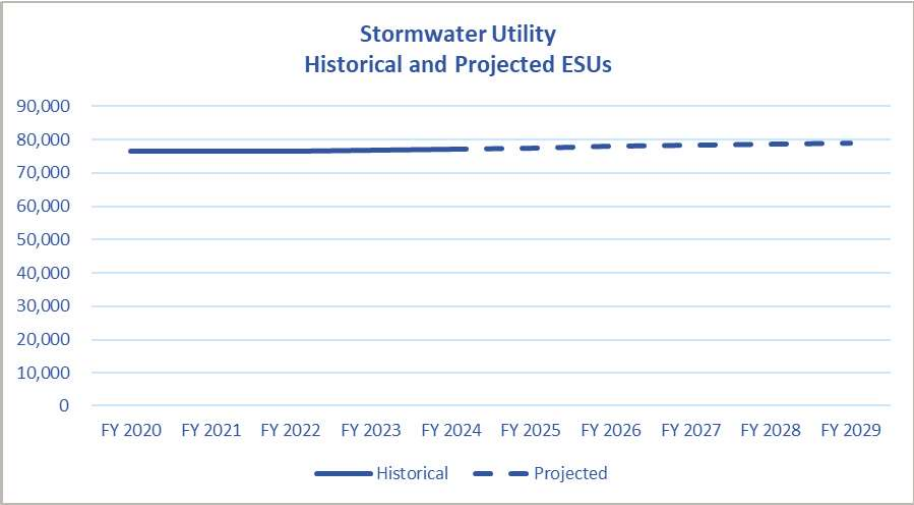


Figure 7-1 - Historical and Projected Number of ESUs

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.

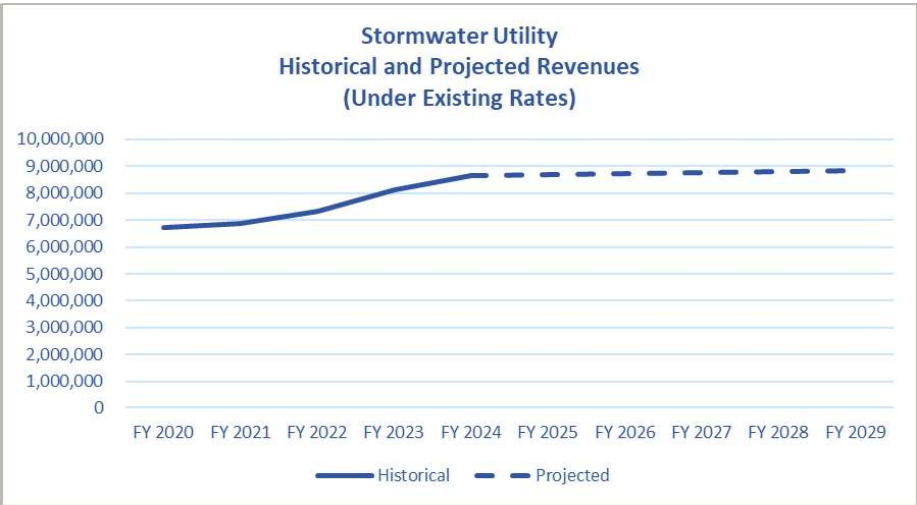


Figure 7-2 - Historical and Projected Stormwater Service Revenue

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:
<ul style="list-style-type: none">• 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.

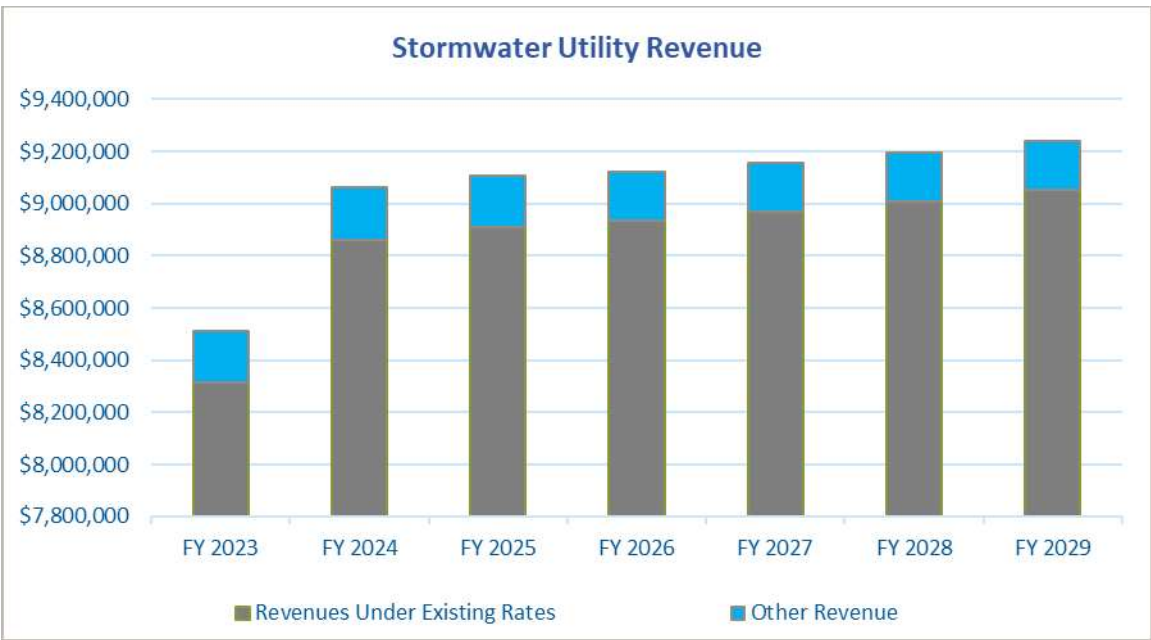


Figure 7-3 - Projected Stormwater Utility Revenue

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 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.

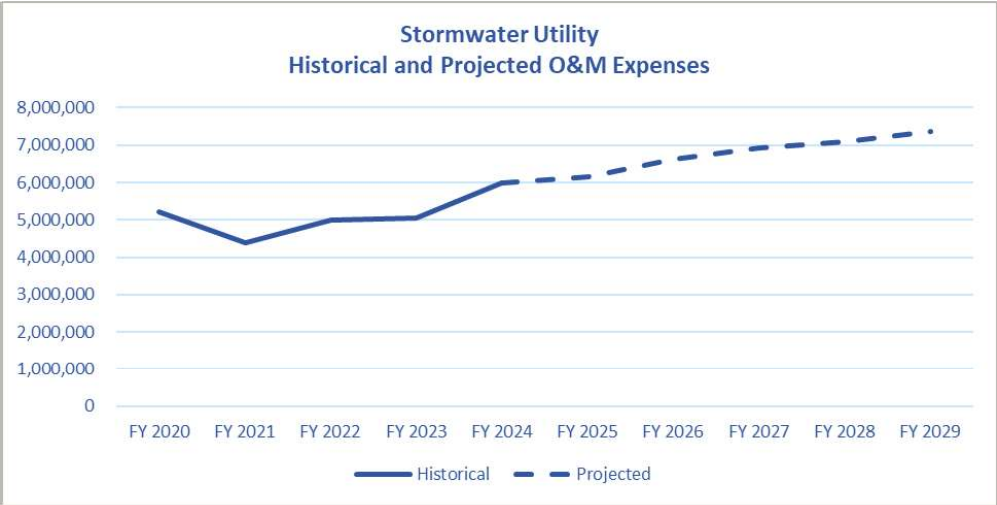


Figure 7-6 - Projected Annual Stormwater O&M Expense

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.

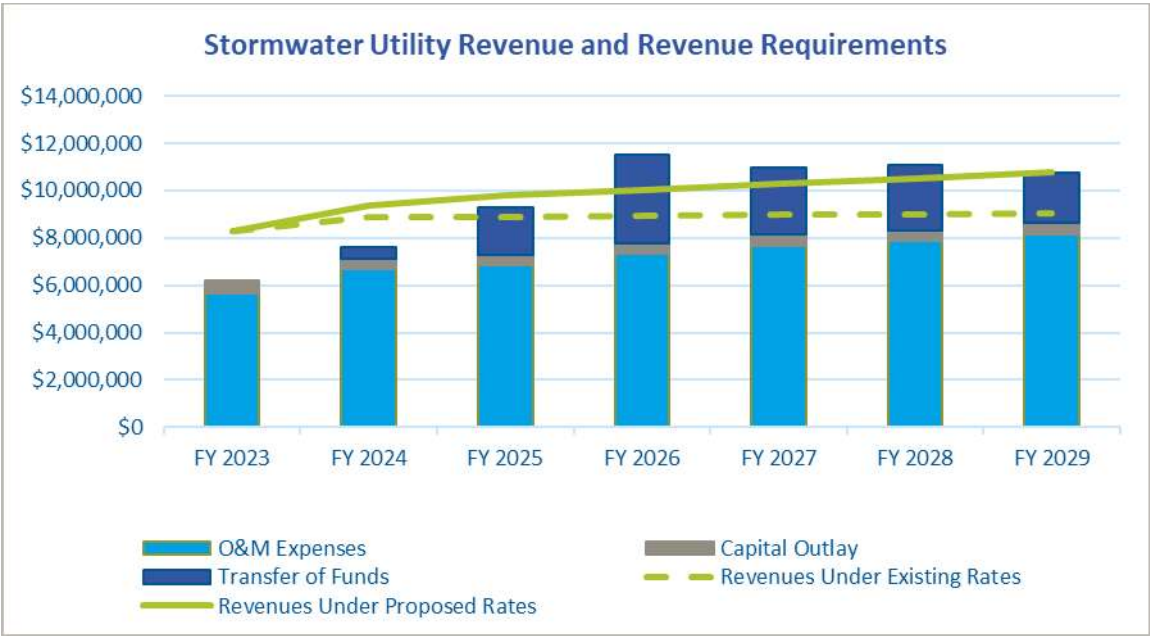


Figure 7-8 - Stormwater Revenues and Revenue Requirements

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](#).

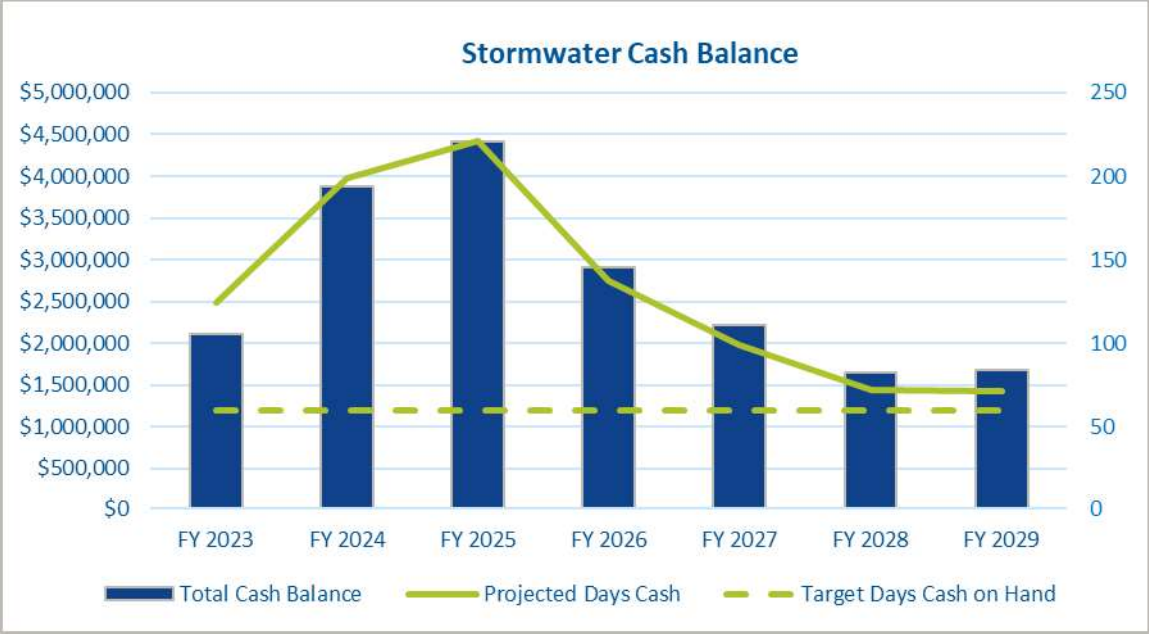


Figure 7-9 - Stormwater Cash Balance

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.

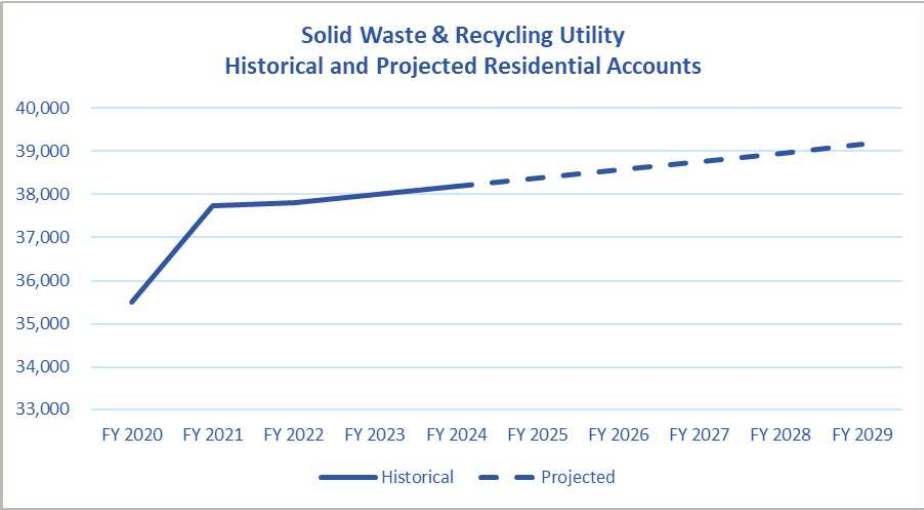


Figure 8-1 - Historical and Projected Number of Residential Accounts

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.

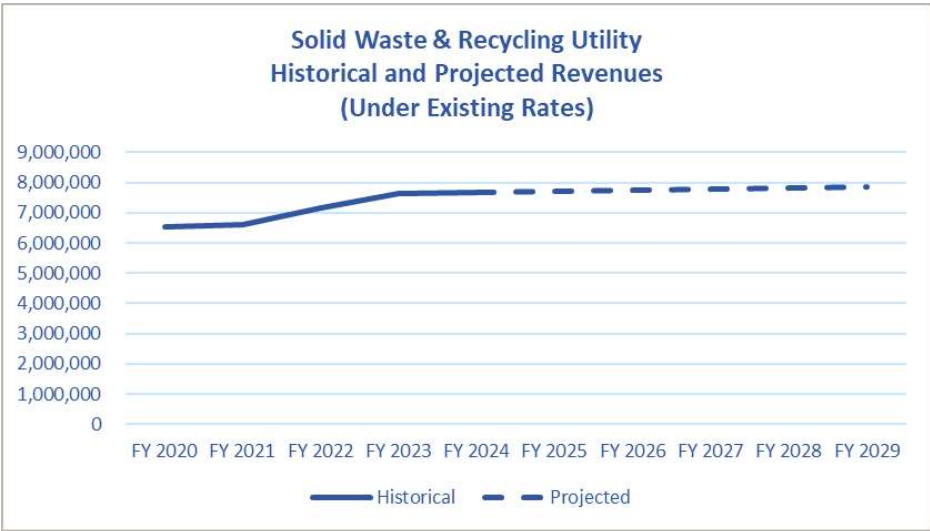


Figure 8-2 - Historical and Projected Solid Waste & Recycling Service Revenue

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:
<ul style="list-style-type: none">• Extra Refuse Pickup• Penalties• Recycling Profit Share• Miscellaneous

[Figure 8-3](#) presents the projected revenue for the utility.

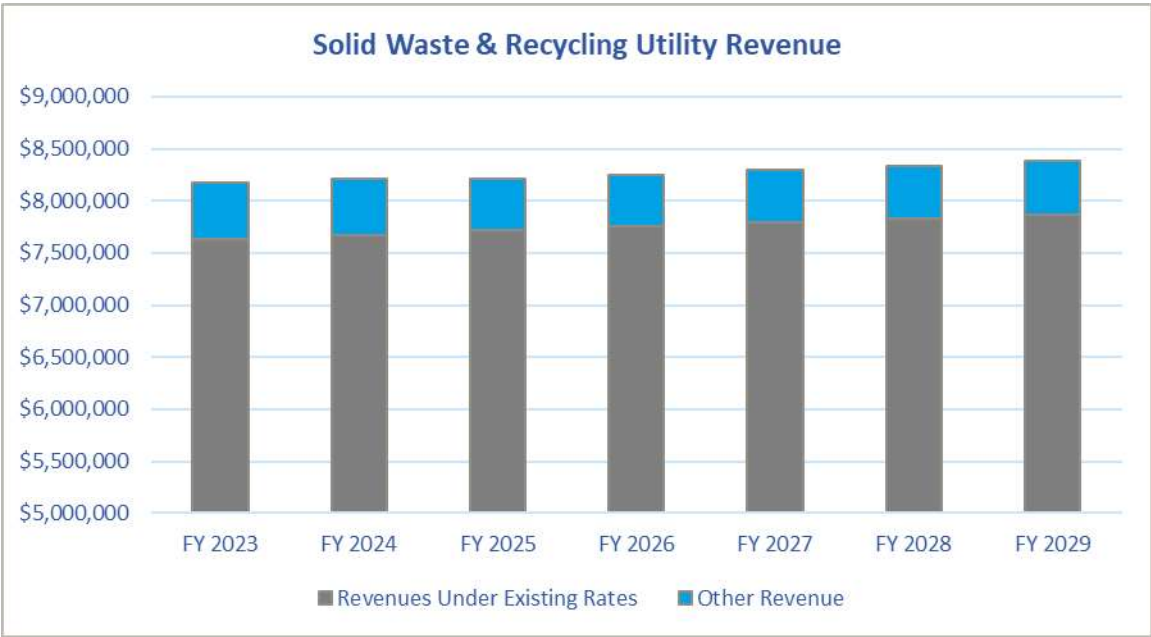


Figure 8-3 - Projected Solid Waste & Recycling Utility Revenue

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.

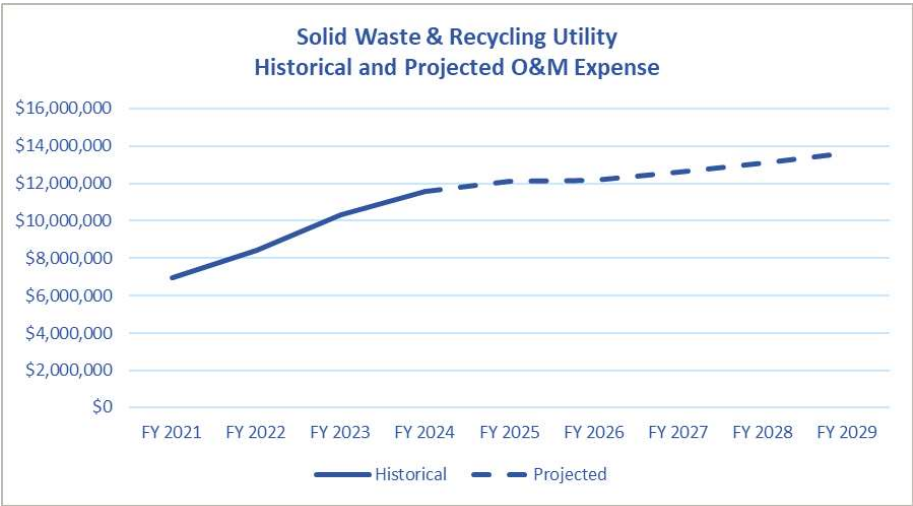


Figure 8-6 - Projected Annual Solid Waste & Recycling O&M Expense

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.

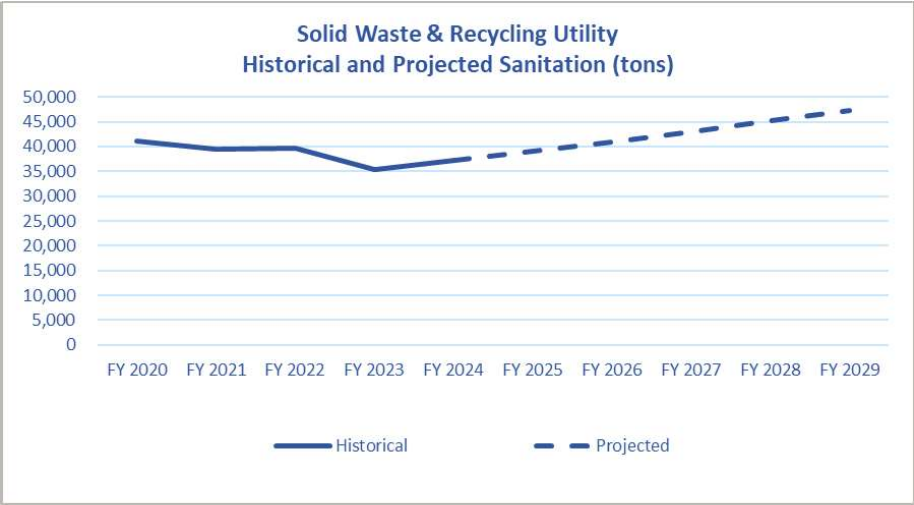


Figure 8-7 - Historical and Projected Residential Solid Waste and Recycling Volume

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.

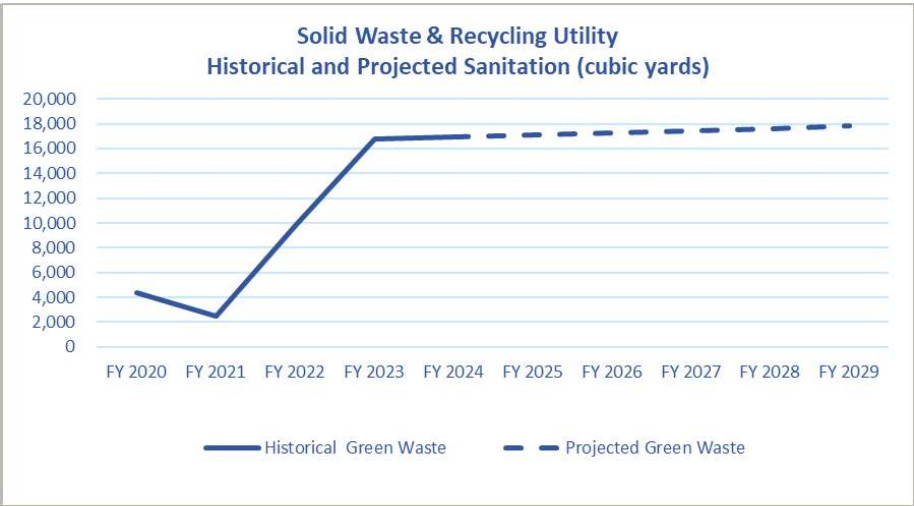


Figure 8-8 - Historical and Projected Green Waste Volume

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.

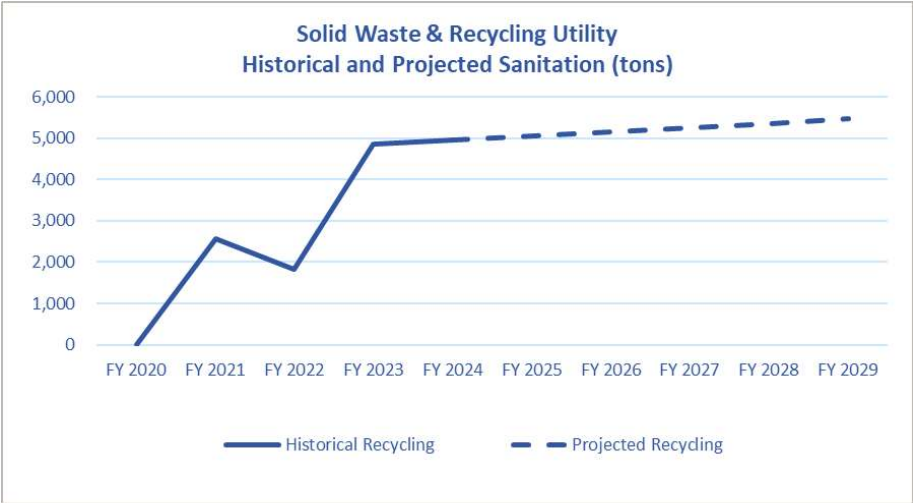


Figure 8-9 - Historical and Projected Recycling Volume

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.

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

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.

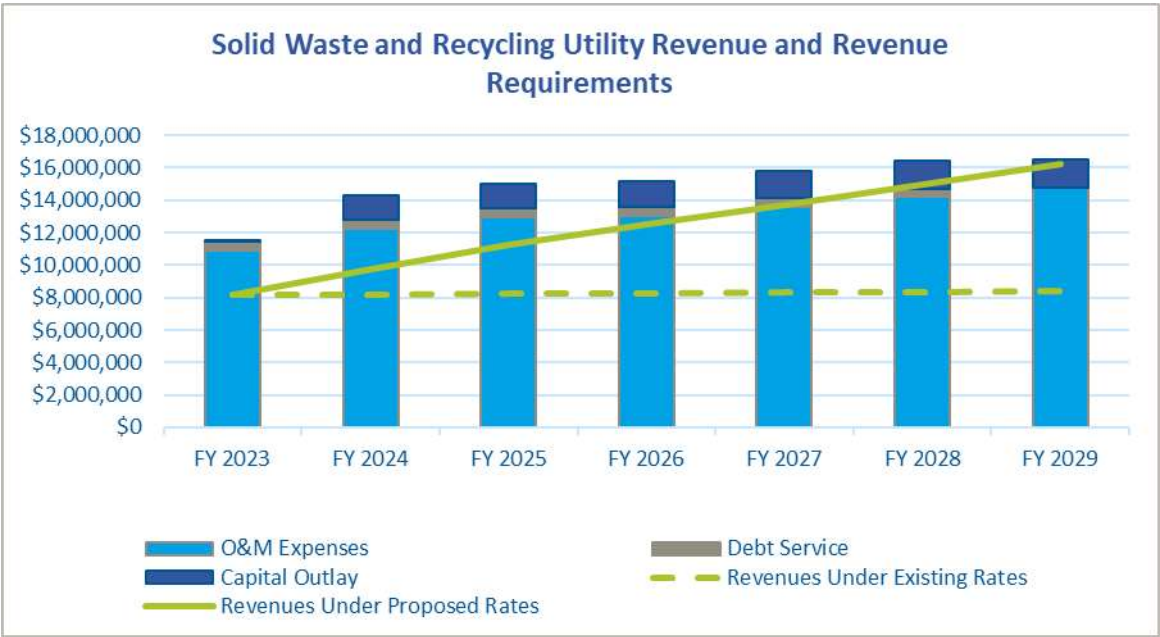


Figure 8-11 - Solid Waste Revenues and Revenue Requirements

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](#).

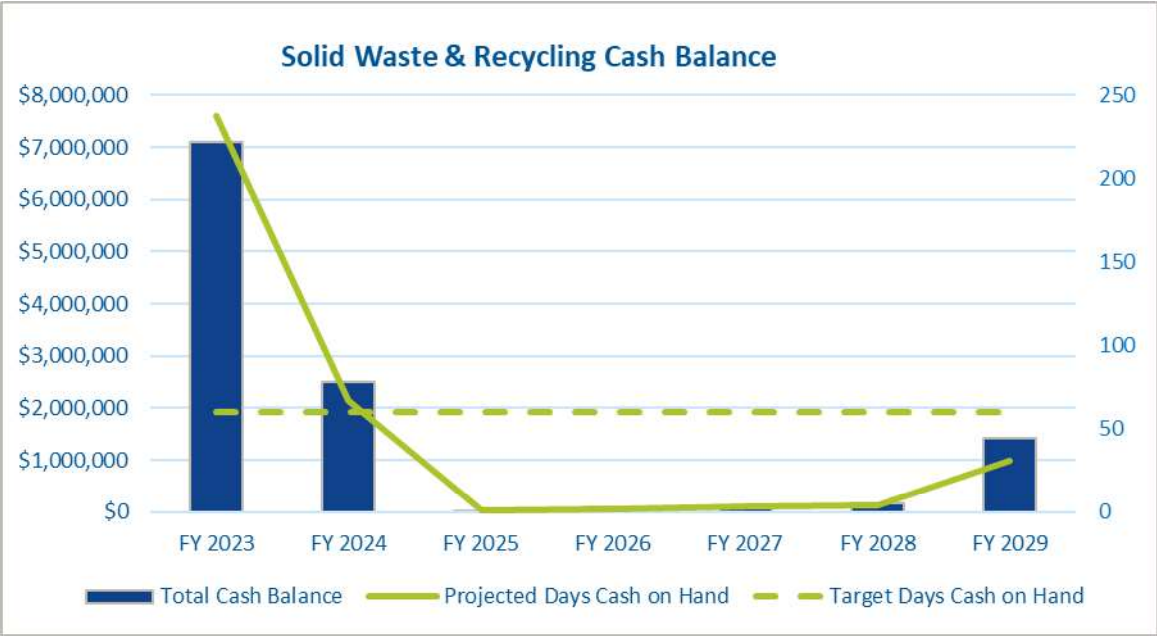


Figure 8-12 - Solid Waste Cash Balance

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.

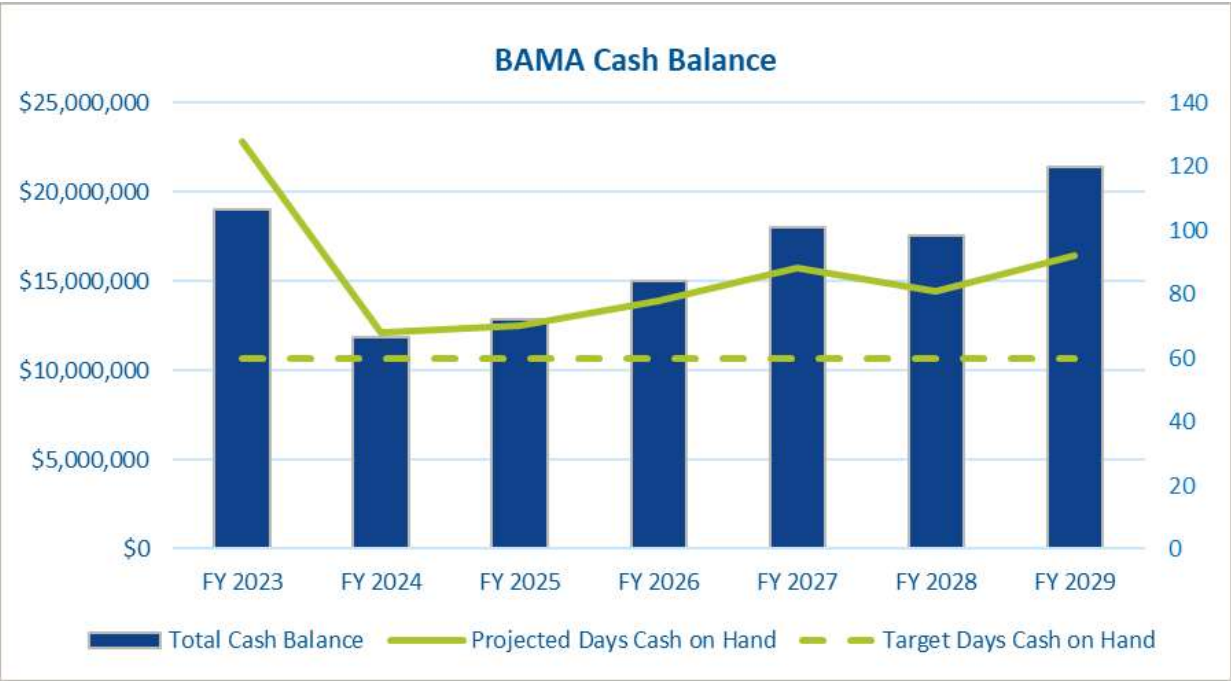


Figure 9-1 - BAMA Cash Balance

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 2023 (a)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
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 2023 (a)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		kgal	kgal	kgal	kgal	kgal	kgal	kgal	kgal	kgal	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
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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.

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Inside City											
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.

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Table 6 - Projected Water Capital Improvement Program

Line No.	Description	Budget						Total
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
		\$	\$	\$	\$	\$		\$
Water CIP Summary by Function Category - Uninflated								
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								
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								
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
Water CIP Summary by Funding Source - Inflated								
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

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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.

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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	699,700
15	FY 2025	3,506,000		102,300	246,700	246,700	246,700	246,700
16	FY 2026	2,490,000			72,600	175,200	175,200	175,200
17	FY 2027	10,585,000				308,700	744,800	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,						
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
		\$	\$	\$	\$	\$	\$	\$
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

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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
INSIDE CITY					
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
OUTSIDE CITY					
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	\$	\$	\$	
Inside City					
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%
Outside City					
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 2023 (a)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Inside City											
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
Outside City											
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 2023 (a)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
		kgal	kgal	kgal	kgal	kgal	kgal	kgal	kgal	kgal	kgal
Inside City											
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
Outside City											
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.

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Inside City											
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
Outside City											
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	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
	% Change	5.01%	0.78%	14.21%	3.73%	9.05%	0.89%	0.90%	0.90%	0.90%	0.90%

(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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Sewer Taps	34,028	37,321	32,197	37,500	37,500	37,500	37,900	38,300	38,700	39,100
2	Pretreatment Application Fee	2,000	800	2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
3	Return Check Fees	6,196	4,428	4,167	6,500	6,500	7,000	7,000	7,000	7,000	7,000
4	Penalties	199,112	0	265,240	286,000	286,000	308,000	308,000	308,000	308,000	308,000
5	Interest Income (a)	9,355	0	162	0	0	0	0	0	0	0
6	Sale of Assets	37,311	0	0	0	0	0	0	0	0	0
7	Gain/Loss Joint Venture	(81,696)	0	0	0	0	0	0	0	0	0
8	Overhead/Admin Fee	0	0	0	46,800	46,800	50,400	50,400	50,400	50,400	50,400
9	Miscellaneous	63,934	49,587	85,807	32,500	32,500	35,000	35,000	35,000	35,000	35,000
10	Sale of Material	6,636	6,873	8,163	26,000	26,000	28,000	0	0	0	0
11	Property Damage	459	139	277	0	0	0	0	0	0	0
12	Total Miscellaneous Revenue	277,335	99,148	398,014	438,300	438,300	468,900	441,300	441,700	442,100	442,500

(a) Projected interest income included in Tables 21 and 23.

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Table 18- Projected Wastewater Capital Improvement Program

Line No.	Description	Budget						Total
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
		\$	\$	\$	\$	\$	\$	\$
Wastewater CIP Summary by Function Category - Uninflated								
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								
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
Wastewater CIP Summary by Funding Source - Inflated								
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

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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	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
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.

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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	FY 2029
		\$	\$	\$	\$	\$	\$	\$	\$
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
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
Proposed State Revolving Loans									
17	FY 2024	10,640,000		310,300	748,600	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	1,678,100
19	FY 2026	22,762,600				663,900	1,601,600	1,601,600	1,601,600
20	FY 2027	21,275,200					620,500	1,496,900	1,496,900
21	FY 2028	29,203,500						851,800	2,054,800
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	9,160,100
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,						
		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
		\$	\$	\$	\$	\$	\$	\$
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
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

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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	Net Revenue	17,109,300	20,417,400	23,714,100	26,690,400	29,977,300	34,060,700
	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	Total Expenses	34,353,300	31,608,100	35,063,500	38,492,500	42,553,600	43,650,800
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.

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Table 23 - Proposed Wastewater Rates

Meter Size	2025 Adopted	2026 Proposed	2027 Proposed	2028 Proposed	2029 Proposed
INSIDE CITY					
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
OUTSIDE CITY					
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	FY 2025 Adopted Rates	FY 2029 Proposed Rates		
			Amount	Increase	Increase
	kgal	\$	\$	\$	
Inside City					
Residential					
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%
Commercial					
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%
Greens at Broken Arrow					
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%
Outside City					
Residential					
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%
Commercial					
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	\$	\$	\$	%
Inside City					
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
Outside City					
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 2023	FY 2024	FY 2025	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.

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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.

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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
		\$	\$	\$	\$	\$	\$	\$
Stormwater CIP Summary by Function Category - Uninflated								
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
Stormwater CIP Summary by Funding Source - Inflated								
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
		\$	\$	\$	\$	\$	\$	\$
Stormwater Direct (a)								
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
4	Subtotal	3,733,700	4,339,600	4,414,200	4,819,100	5,024,300	5,137,500	5,338,800
Indirect Costs								
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
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
Capital Outlay								
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.

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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
		\$	\$	\$	\$	\$	\$	\$
Sources of Funds								
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
Application of Funds								
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

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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
	Increased Revenue (a)						
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	Total Revenue from Rates	9,165,900	9,596,200	9,834,500	10,079,000	10,329,700	10,586,900
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	Total Revenues	9,379,800	9,815,800	10,038,800	10,277,800	10,525,400	10,781,200
	Operation & Maintenance Expense						
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	Net Revenue	2,716,000	2,981,000	2,707,200	2,622,700	2,670,500	2,635,100
	Transfers & Other Expenses						
18	Capital Outlay/Equipment	444,600	444,700	458,000	471,800	485,900	500,500
19	Transfer to/(from) other Utilites	500,000	2,000,000	3,750,000	2,850,000	2,750,000	2,100,000
20	Total Expenses	7,608,400	9,279,500	11,539,600	10,976,900	11,090,800	10,746,600
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
	Emergency Reserve Fund (d)						
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 Adopted	2026 Proposed	2027 Proposed	2028 Proposed	2029 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
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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.

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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
		\$	\$	\$	\$	\$	\$	\$
Sanitation CIP Summary by Function Category - Uninflated								
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
Sanitation CIP Summary by Funding Source - Inflated								
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

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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,							Total
		2023	2024	2025	2026	2027	2028	2029	
		\$	\$	\$	\$	\$	\$	\$	\$
	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

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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 Utilities	0	0	(1,250,000)	(2,750,000)	(2,100,000)	(1,500,000)	(1,600,000)
22	Total Expenses	11,435,600	14,315,200	13,775,700	12,427,800	13,686,100	14,920,700	14,945,000
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
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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