

ORDINANCE NO. 3947

AN ORDINANCE OF THE CITY OF BROKEN ARROW, OKLAHOMA, ADDING SECTION 2-190 TO CHAPTER 2 – ADMINISTRATION, ARTICLE X – DEPARTMENT OF FINANCE, IMPLEMENTING CASH-PAYMENT ROUNDING CONSISTENT WITH HOUSE BILL 3075 (THE OKLAHOMA COMMON CENTS ACT), ESTABLISHING DEFINITIONS, APPLICABILITY, CASH-COLLECTION SITES, PROCEDURES, ACCOUNTING REQUIREMENTS, AND AN IMPLEMENTATION SCHEDULE; PROVIDING FOR SEVERABILITY AND CODIFICATION; REPEALING ALL ORDINANCES TO THE CONTRARY; AND DECLARING AN EFFECTIVE DATE OF NOVEMBER 1, 2026

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BROKEN ARROW:

SECTION I. That Chapter 2 – Administration, Article X – Department of Finance, Section 2-190 is hereby created to read as follows:

Section 2-190-1. Authority and Purpose.

This Ordinance is adopted pursuant to House Bill 3075, the Oklahoma Common Cents Act, codified at 62 O.S. § 9002 et seq. The purpose of this Ordinance is to implement statutory cash-rounding requirements, ensure uniform cash acceptance practices, and provide procedures for accounting for rounding variances.

Section 2-190-2. Definitions.

- (a) “Cash” means United States coin and currency physically tendered at a City cash acceptance location. For mixed payments, “cash” means only the portion paid in cash.
- (b) “Electronic or non-cash payment” means payment by check, money order, debit card, credit card, ACH, electronic fund transfer, online or mobile payment, or any other digital form of payment. Such payments are not subject to rounding.

Section 2-190-3. Applicability.

- (a) This Ordinance applies to all cash payments made for City fees, rates, charges, fines, penalties, licenses, permits, rentals, utility payments, or other City receivables.
- (b) This Ordinance does not apply to payments made entirely by electronic or non-cash methods.

Section 2-190-4. Cash-Collection Sites.

The following City cash acceptance locations are subject to this Ordinance:

- (1) Utilities Customer Service Center – City Hall;
- (2) Municipal Court – Justice Center;
- (3) Permitting and Development Services – City Hall;

- (4) Parks and Recreation operations at Nienhuis Park Community Center, Central Park Community Center, Ray Harral Nature Center, Nienhuis Aquatic Facility, Family Aquatic Center, and Country Aire Pool;
- (5) Police Records Division – Public Safety Complex;
- (6) Fire Department locations, if and when cash is accepted;
- (7) Any additional cash acceptance location authorized by the City Manager or Finance Director to receive City funds in cash.

Section 2-190-5. Cash Rounding Requirements.

For any cash payment made to the City, the final amount due shall be rounded as follows:

- (1) Amounts ending in .01 or .02 cents shall be rounded down to the nearest zero.
- (2) Amounts ending in .03 or .04 cents shall be rounded up to the nearest five cents.
- (3) Amounts ending in .06 or .07 cents shall be rounded down to the nearest five cents.
- (4) Amounts ending in .08 or .09 cents shall be rounded up to the nearest ten cents.
- (5) Rounding applies only to the cash portion of a payment.

Section 2-190-6. Accounting for Rounding Variances.

- (a) Ad valorem tax rounding differences shall be handled by the county in accordance with state law.
- (b) For all other City receipts, the Finance Director is authorized to designate appropriate funds, including a rounding variance account or standard over/short procedures, to record minimal rounding differences.
- (c) The Finance Director shall implement proper internal controls and periodic reporting regarding rounding variances.

Section 2-190-7. Administrative Procedures.

- (a) The Finance Director shall adopt written procedures and cashier instructions to implement this Ordinance.
- (b) The City shall post notice at all cashier stations stating that cash payments are rounded as required by Oklahoma law.
- (c) Third-party payment agents authorized to receive City payments shall revise their procedures to comply with this Ordinance.

Section 2-190-8. Implementation Schedule.

- (a) This Ordinance shall become effective November 1, 2026.
- (b) All City departments and authorized agents shall achieve full compliance with cash-rounding requirements by the effective date of this Ordinance.

Section 2-190-9. No Change to Substantive Amounts Due.

This Ordinance governs only the rounding of cash tender at the point of collection and does not alter the underlying amounts due under any rate, fee, fine, or other charge.

Section 2-190-10. Severability.

If any section, subsection, sentence, or clause of this Ordinance is declared invalid, the remaining portions shall not be affected.

Section 2-190-11. Codification.

The City Clerk is authorized to codify this Ordinance into the Broken Arrow Municipal Code.

PASSED AND APPROVED this 3rd day of August 2026.

ATTEST:

MAYOR

CITY CLERK

APPROVED:

DEPUTY CITY ATTORNEY