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PHASE XVIII — BUDGET TRAJECTORY APPENDIX (FY2014–15 → FY2025–26)

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City of Harrah, Oklahoma

Budget Trajectory Summary Across 12 Fiscal Years

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TABLE A — GENERAL FUND TOTAL RESOURCES (FY15–FY26)

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Fiscal Year	General Fund Total Resources	Notes
FY15	~\$3.03M	Pre-expansion baseline

FY16	~\$3.26M	Stable, small-town scale
FY17	~\$3.60M	Growth period begins
FY18	\$3.66M	Increased grants & reimbursements
FY19	\$3.71M	Revenue strength; GF still small
FY20	\$3.30M	Odd drop before expansion
FY21	\$4.20M	Pandemic elasticity begins
FY22	\$5.11M	Large upward shift
FY23	\$6.82M	Major pandemic boom peak
FY24	\$8.36M	New GF scale emerges
FY25	\$9.41M	Largest GF in city history
FY26	\$9.07M	Slight contraction; still very large

Trajectory Summary:

- ✓ *General Fund more than doubles between FY15–FY26.*
- ✓ Growth curve begins **FY21–FY23**, fueled by sales/use tax elasticity.
- ✓ GF enters a **new operational range above \$8M** after FY24.



TABLE B — GENERAL FUND BEGINNING CASH (FY15–FY26)



Fiscal Year	Beginning GF Cash	Notes
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FY15	~\$513k	Low-reserve period
FY16	~\$290k	Still low
FY17	~\$482k	Stabilizing
FY18	~\$433k	Normal small-city range
FY19	~\$533k	Growing reserves
FY20	~\$360k	Dip
FY21	~\$500k	Stronger position
FY22	\$290k	Lower due to spending
FY23	\$1.48M	Rapid improvement
FY24	\$1.62M	Healthy
FY25	\$3.95M	Huge jump pre-FY24 audit
FY26	\$1.61M	Smoothing after FY24 surplus

Trajectory Summary:

- ✓ GF cash sees **explosive growth in FY23–FY25**.
- ✓ Mirrors the FY24 audit's \$5.66M total GF fund balance.
- ✓ Represents Harrah's **short-term strength**, masking long-term HPWA risk.



TABLE C — SALES TAX (GENERAL FUND) FY15–FY26



Fiscal Year	Budgeted Sales Tax	Notes
FY15	~\$2.29M	Pre-growth baseline
FY16	~\$2.43M	Early expansion
FY17	~\$2.65M	Steady upward trajectory
FY18	\$2.65M	Flattening
FY19	\$2.655M	Plateau
FY20	\$2.762M	Rising
FY21	\$2.865M	Growth resumes
FY22	\$3.796M	First major spike
FY23	\$4.312M	Peak pandemic elasticity
FY24	\$4.827M	Highest ever budgeted
FY25	\$4.624M	Slightly down
FY26	\$5.124M	Overly optimistic forecast

Trajectory Summary:

- ✓ Massive spike FY22–FY24.
- ✓ Forecasting becomes **over-optimistic** by FY25–FY26 vs audit plateau.



TABLE D — GENERAL FUND APPROPRIATIONS (FY15–FY26)

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Personnel Services (GF)

Year	GF Personnel
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FY15	~\$1.39M
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FY16	~\$1.39M
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FY17	~\$1.64M
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FY18	\$1.39M
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FY19	\$1.36M
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FY20	\$1.98M
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FY21	\$2.18M
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FY22	\$2.31M
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FY23	\$3.02M
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FY24	\$3.62M
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FY25	\$5.05M
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FY26	\$4.16M
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Trend:

Personnel grows **300% from FY15 → FY26.**

Maintenance & Operations (GF)

Year	GF M&O
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FY15	~\$1.50M
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FY16	~\$1.50M
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FY17	~\$1.86M
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FY18	\$1.25M
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FY19	\$1.94M
FY20	\$1.38M
FY21	\$1.41M
FY22	\$2.23M
FY23	\$3.73M
FY24	\$4.71M
FY25	\$3.52M
FY26	\$2.63M

Trend:

M&O skyrockets in FY23–FY24, then stabilizes in FY26.

Capital Outlay (GF)

Year	GF Capital
FY15	\$138k
FY16	\$0
FY17	\$0
FY18	\$7,500
FY19	\$7,500
FY20	\$11,000
FY21	\$8,719
FY22	\$20,550
FY23	\$68,000
FY24	\$18,582
FY25	\$843,913
FY26	\$2.285M

Trend:

GF capital transitions from *token amounts* (<\$20k) to **true capital investment** starting FY25.



TABLE E — HPWA TOTAL RESOURCES (FY15–FY26)



Fiscal Year	HPWA Total Resources	Notes
FY15	~\$2.06M	Pre-insolvency visibility
FY16	\$2.27M	Early deficits
FY17	\$2.69M	Structural gap grows
FY18	\$2.69M	Rate revenue insufficient
FY19	\$2.71M	Insolvency confirmed
FY20	\$2.90M	Pre-OWRB loan distortion
FY21	\$3.23M	SRF 2020 begins
FY22	\$3.17M	SRF reimbursement phase
FY23	\$3.70M	Appearance of solvency (cash timing)
FY24	\$5.76M	SRF 2022 + 2023B impacts
FY25	\$8.45M	HPWA cash artificially inflated
FY26	\$5.395M	Normalized cash; true deficit visible

Trajectory Summary:

HPWA now operates at **metro-scale budget levels**, despite rural-era administrative systems.



TABLE F — HPWA RATE REVENUE VS OPERATING COSTS (FY15–FY26)



Fiscal Year	Rate Revenue	Personnel + M&O	Structural Deficit
FY15	~\$1.28M	~\$1.86M	-\$600k
FY16	\$1.27M	~\$1.66M	-\$400k
FY17	\$1.36M	\$1.99M	-\$630k
FY18	\$1.35M	\$1.99M	-\$640k
FY19	\$1.45M	\$2.05M	-\$600k
FY20	\$1.44M	\$2.02M	-\$580k
FY21	\$1.59M	\$2.18M	-\$590k
FY22	\$1.56M	\$2.45M	-\$890k
FY23	\$1.81M	\$2.66M	-\$850k
FY24	\$2.08M	\$3.22M	-\$1.14M
FY25	\$2.23M	\$4.61M	-\$2.38M
FY26	\$2.25M	\$4.90M	-\$2.65M

Trajectory Summary:

- ✓ HPWA's structural deficit has **nearly quintupled** since FY15.
- ✓ FY25–FY26 deficits are catastrophic without immediate reform.



TABLE G — SALES TAX TRANSFER TO HPWA (FY15–FY26)



Fiscal Year	Transfer Amount
FY15	~\$480k
FY16	\$512k
FY17	\$565k
FY18	\$565k
FY19	\$565k
FY20	\$655k
FY21	\$565k
FY22	\$750k
FY23	\$250k (artificial cash offset year)
FY24	\$550k
FY25	\$900k
FY26	\$1,000,000

Trajectory Summary:

Sales tax support for HPWA has **more than doubled** in 8 years, now at **\$1 million annually**.



TABLE H — CAPITAL IMPROVEMENT FUND (FY15–FY26)



Fiscal Year	CIP Resources	Notes
FY15	~\$1.32M	Pre-expansion
FY16	\$1.11M	Modest
FY17	\$1.12M	Stable
FY18	~\$1.03M	Beginning strain
FY19	~\$1.12M	More projects
FY20	\$3.63M	Major grant-driven cycle
FY21	\$5.32M	First SRF cycle
FY22	\$2.49M	Continued SRF and grant use
FY23	\$2.60M	ARPA + CIP staging
FY24	~\$?? (not in budget—moved to HPWA)	
FY25	\$3.02M	Strong capital phase
FY26	~\$?? (contained in GF and HPWA budgets)**	

Trajectory Summary:

CIP becomes a **utility-driven staging fund** after FY21.



TABLE I — PERSONNEL TRAJECTORY (GF + HPWA) FY15–FY26



Year	GF Personnel	HPWA Personnel	Total Personnel
FY15	~\$1.39M	~\$860k	~\$2.25M
FY20	\$1.98M	\$1.00M	~\$2.98M
FY23	\$3.02M	\$1.31M	~\$4.33M
FY24	\$3.62M	\$1.04M	~\$4.66M
FY25	\$5.05M	\$1.89M	~\$6.94M
FY26	\$4.16M	\$2.17M	\$6.33M

Trajectory Summary:

Personnel costs nearly **triple**, driven by:

- Police
- Fire
- Utility staffing
- Pension obligations

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TABLE J — STRUCTURAL RISK INDICATORS BY BUDGET YEAR (FY15–FY26)

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Fiscal Year	HPWA Solvency	Sales Tax Dependence	Personnel Pressure	CIP Burden	Governance Capacity
FY15–FY 18	◆ High Risk	◆ High	● Moderate	●	●
FY19–FY 20	● Severe	◆ High	● Elevated	●	◆
FY21–FY 22	● Critical	◆ High	◆ High	◆	◆
FY23	● Critical	●	● Critical	◆	●
FY24	● Critical	◆	●	●	●
FY25	● Critical	●	●	●	●
FY26	● Critical	● Critical	● Critical	● Critical	● Critical



APPENDIX SUMMARY — WHAT THE FY15–FY26 BUDGET TRAJECTORY SHOWS



Across 12 budget years, Harrah evolves into:

A high-liquidity, high-debt, high-risk, utility-dominated municipality whose governance and administrative infrastructure did not scale accordingly.

Key conclusions:

- ✓ **HPWA solvency has deteriorated continuously for 12 years.**
- ✓ **Sales tax dependency has reached dangerous levels.**
- ✓ **GF appears strong, but HPWA’s burden threatens long-term stability.**
- ✓ **Capital spending surged after years of underinvestment.**
- ✓ **Personnel and pension growth outpaces revenue elasticity.**
- ✓ **Administrative systems remain rural-era despite metropolitan obligations.**
- ✓ **The City Manager role must modernize the entire municipal structure.**

This appendix provides the **data backbone** supporting your dissertation, City Manager candidacy, and reform strategy.

