

**BROKEN ARROW MUNICIPAL AUTHORITY
FINANCIAL PLAN
FISCAL YEAR 2027 BUDGET**

DESCRIPTION	ACTUAL 2025	BUDGET 2026	ESTIMATED ACTUAL 2026	BUDGET 2027
BEGINNING FUND BALANCE:				
Emergency Reserve Fund Balance	20,949,008	22,382,515	28,698,191	32,367,995
CURRENT REVENUE				
CHARGES FOR SERVICES	73,010,230	79,402,508	80,908,559	82,849,083
FINES, FORFEITURES & ASSESSMENTS	1,026,726	1,100,000	1,200,000	1,200,000
INTEREST	130,671	30,000	75,000	100,000
MISCELLANEOUS	(194,878)	125,000	100,000	125,000
TOTAL CURRENT REVENUE	73,972,749	80,657,508	82,283,559	84,274,083
OTHER FINANCING SOURCES:				
TRANSFER OF FUND BALANCE FOR PRIOR YEAR CAPITAL PROJECTS	-	-	-	-
OWRB PROCEEDS FROM PRIOR YEARS	-	-	-	3,048,328
TRANSFERS IN	20,639,850	21,414,985	21,412,200	22,353,000
NOTE PROCEEDS	36,943,541	52,782,364	38,486,281	78,039,461
TOTAL OTHER FINANCING SOURCES	57,583,391	74,197,349	59,898,481	103,440,789
TOTAL REVENUES	131,556,140	154,854,857	142,182,040	187,714,873
CURRENT EXPENDITURES:				
PERSONNEL SERVICES	25,162,014	28,355,787	26,980,230	28,819,025
OTHER SERVICES & CHARGES	18,687,393	21,639,541	20,960,146	23,566,125
MATERIALS & SUPPLIES	6,706,210	8,029,125	8,072,850	8,679,200
TOTAL CURRENT EXPENDITURES	50,555,617	58,024,453	56,013,226	61,064,350
CAPITAL OUTLAY	37,135,725	58,161,529	42,221,424	82,605,297
TOTAL EXPENDITURES	87,691,342	116,185,982	98,234,650	143,669,647
OTHER FINANCING USES:				
DEBT SERVICE	13,625,765	13,997,000	15,765,386	18,319,910
TRANSFERS OUT	22,489,850	24,203,485	24,512,200	25,453,000
TOTAL OTHER FINANCING USES	36,115,615	38,200,485	40,277,586	43,772,910
TOTAL EXPENDITURES AND USES	123,806,957	154,386,467	138,512,236	187,442,557
NET INCOME	7,749,183	468,390	3,669,804	272,316
ENDING FUND BALANCE:				
EMERGENCY RESERVE FUND BALANCE	28,698,191	22,850,905	32,367,995	32,640,311