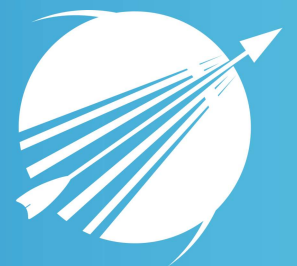




# EXECUTIVE SUMMARY

CITY OF  
**BROKEN ARROW**  
BROKEN ARROW, OKLAHOMA

FISCAL YEAR  
**2027 ANNUAL BUDGET**  
**2028 FINANCIAL PLAN**



# FISCAL YEAR 2027

## EXECUTIVE SUMMARY

Submitted to the Honorable City Council for review is the proposed FY 2027 Municipal Budget. The FY 2027 spending plan is designed to position the City for continued success in a dynamic and evolving environment while maintaining and enhancing the quality of life for our residents. This executive summary provides the governing body and public an overview of the plan for the upcoming fiscal year (FY). As our community grows and expectations expand, this budget reflects a forward-looking approach that carefully balances today's needs with tomorrow's opportunities. Every investment is guided by a commitment to public safety, reliable infrastructure, economic vitality, and responsive government services.

Through thoughtful planning and disciplined financial management, the FY27 budget advances key priorities, strengthens critical infrastructure, and ensures the City remains a vibrant, resilient, and thriving community. This approach reflects our ongoing commitment to meeting community expectations while preserving a strong financial foundation for the future.

### FINANCIAL SUMMARY – PROPOSED FY 2027 MUNICIPAL BUDGET

The proposed FY27 Municipal Budget includes total planned expenditures of \$487,039,418, representing an increase of \$33,038,919, or 7.28%, compared to the FY26 originally adopted budget of \$454,000,499.

The primary drivers of this increase is in capital and debt service. Capital increased by the last and final bond sale of the 2018 G.O. Bonds for \$18,875,000 and the FY 27 OWRB loan for \$26,854,000. Debt service is increasing for the Sunset Amphitheater TIF, the Hackberry Market TIF and the Fiscal Year 2026 debt issuances for 2018 G.O. Bonds and OWRB notes.

The FY27 budget is comprised of the following components:

- **Operational Expenses:** \$194,629,027 – an increase of \$13,481,217 (7.44%)
- **Capital Outlay:** \$242,723,658 – an increase of \$11,964,225 (5.2%)
- **Debt Service:** \$49,686,733 – an increase of \$7,593,477 (18.04%)

### MUNICIPAL BUDGET PROCESS

In the interest of full transparency, the next few paragraphs will provide an overview of our annual budget process. It begins each January with a meeting between my office and the Finance team to discuss the upcoming fiscal year and establish key budget parameters. These include current-year revenue projections, preliminary forecasts for the next fiscal year, Council priorities, and available fund balances.

This year, we designated the week of March 23<sup>rd</sup> “Budget Week.” This approach provides the Leadership Team with a comprehensive view of FY 27 based on all submitted requests.

Throughout the week, we dedicate significant time to reviewing departmental requests for both operational needs and capital improvements. Our focus remains on identifying critical needs and determining the most effective ways to fund initiatives that sustain and enhance quality of life in our community.

During this process, adjustments are made as necessary to align resources with our goals and priorities, with particular emphasis on the following areas:

- Improving how each department serves the community;
- Continuously identifying opportunities to operate more efficiently and effectively;
- Managing resources to maintain infrastructure while strengthening our financial position;
- Advancing employee training initiatives and succession planning to develop future leaders.

Following Budget Week, my office works closely with the Finance team to balance the budget within available resources and finalize the proposed plan. The completed budget is then submitted to the City Council for review, consideration, and ultimately, approval.

Each year, the municipal budget process provides both the City Council and Administration with an important opportunity to accomplish several key objectives: (1) review and confirm the priorities of local government; (2) determine appropriate service levels based on those priorities and the sustainable resources available; and (3) thoughtfully plan our program of work for the fiscal year and implement it effectively. As noted in each executive summary, it is essential that our proposed actions build on past successes while continuing to advance our highest priorities.

Ultimately, our work is centered on maintaining a high quality of life in Broken Arrow. To uphold the standards we have set, we must ensure a strong financial foundation that supports the services and operations our community relies on. As emphasized on numerous occasions, the Administration's top priority remains the development of a municipal budget that meets community expectations while remaining financially sustainable.

This approach considers both the short-term and long-term viability of the organization. The proposed budget for the upcoming fiscal year reflects a prudent strategy that preserves and enhances the quality of life currently enjoyed in Broken Arrow. Our efforts remain guided by our vision, mission, and commitment to achieving results through our five organizational priorities:

1. Public safety services and the community's overall well-being;
2. Economic development focused on growth and prosperity;
3. Innovative municipal government operations;
4. Fiscal sustainability and strategic public investment, including the capital improvement program;
5. Transparency and communication.

The Finance team reports that the budget now includes a total of 42 funds. The FY27 Budget Book provides a detailed breakdown of proposed expenditures and fund balances, where applicable, for each fund. This comprehensive document equips the governing

body with the information needed to make well-informed decisions regarding the proposed budget.

## **FY27 BUDGET CONSIDERATIONS AND CONCERNS**

The City's current sales tax rate is 3.55% which when combined with the State sales tax of 4.5% and Tulsa County sales tax of .367% or Wagoner County sales tax of 1.55% is a total sales tax rate of 8.417% in Tulsa County or 9.60% in Wagoner County.

While the City remains in a stable financial position, the long-term outlook requires continued attention and thoughtful planning. Our primary objective continues to be balancing operational needs while maintaining a conservative and disciplined approach to the use of available revenues. As emphasized in prior budget messages, any increase in ongoing expenses must be carefully evaluated due to its long-term impact on future budgets.

A growing concern which is consistent with trends being discussed among municipalities across the country is the long-term sustainability of relying on sales tax as the primary source of revenue for general operations. Sales tax is inherently volatile, heavily influenced by economic cycles, consumer behavior, inflation, and the increasing shift toward online purchasing patterns. Unlike more stable revenue sources, it can fluctuate significantly from year to year, making long-term financial planning more challenging. Additionally, Broken Arrow does not receive property tax revenue to support general operations, which is a common misconception among the public and further limits revenue diversification compared to many peer cities.

Another significant concern is the increasing cost of public safety services. Investments in police and fire are essential and remain a top priority for the City; however, these costs—particularly personnel, benefits, pension obligations, and equipment—continue to grow at a rate that may outpace revenue growth over time. This trend is not unique to Broken Arrow, as many cities nationwide are experiencing similar challenges in maintaining service levels while managing escalating public safety expenditures. Without careful planning, these costs can place increasing pressure on the overall budget and limit flexibility in other service areas.

In addition to public safety, the City continues to experience rising costs across all areas of operation. Like our residents and local businesses, we are facing increased expenses related to inflation, construction materials, utilities, fuel, insurance, and contracted services. These cost pressures require ongoing monitoring and adjustment to ensure that expenditures remain aligned with available revenues.

While reserve levels remain healthy and provide an important financial cushion for unforeseen events, they are not a long-term solution for structural imbalances. Best practices in municipal finance emphasize the importance of structurally balanced budgets, diversified revenue streams, and proactive long-term financial planning. As such, we must continue to evaluate both current and future service levels, identify potential efficiencies, and explore additional revenue options where appropriate.

At the same time, we will continue to advocate for greater flexibility at the state level and evaluate alternative municipal funding models that provide more stability and

predictability. The current reliance on sales tax requires the City to remain highly focused on retail development and consumer-driven revenue, which can divert attention from other important economic development opportunities.

In closing, while the City's financial position remains stable today, these long-term trends—particularly the reliance on sales tax, rising public safety costs, and overall inflationary pressures—represent some of the most significant challenges to the sustainability of future budgets. Addressing these issues will require continued discipline, strategic planning, and collaboration with the City Council to ensure Broken Arrow remains financially strong for years to come.

## **GENERAL FUND**

The total proposed budget for our General Fund, which includes expenditures, transfers out, and budgeted ending Reserve and Unreserved Fund balances is \$158,527,205. Proposed expenditures, including transfers: an increase of \$4,864,990 or 3.2 % over the FY26 budget. The budget proposal shows a net income of \$111,153.

Fund balance at the end of FY26 (June 30, 2026) is estimated to include \$20,852,770 in restricted fund balance (to meet our reserve policy and compensated absences) and \$13,664,331 unrestricted for a total of \$34,497,102 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 32.7% 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 only the remaining 67.3% of all other General Fund revenues.

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 status of the police and fire sales tax funds respectively:

### **Police Sales Tax Fund**

I am pleased to report to Council that the Police Sales Tax Fund continues to maintain a strong and healthy fund balance. The projected ending fund balance as of June 30, 2026, is \$26.6 million. This favorable position is the result of conservative revenue forecasting and prudent management of approved expenditures.

Looking ahead to FY27, the Finance Department projects revenues of approximately \$41,737,115 and expenditures of \$41,729,730 resulting in an estimated ending fund balance of just over \$26.6 million as of June 30, 2027.

With respect to capital investment, the requested Police capital is reflected within the Vehicle Replacement Fund, The Police Enhancement Fund, and Sales Tax Capital Improvement Fund. Total capital for FY 27 for the Police is \$3,217,100 This includes the purchase of 19 fully equipped patrol vehicles to replace older, high-mileage units, 2 BMW Motorcycles, and along with other essential equipment and capital improvements.

## **Fire Sales Tax Fund**

The estimated fund balance ending June 30, 2026, is \$18,987,832. Anticipated revenues for FY27 are \$37,262,691 with expenses of \$34,746,700 resulting in a June 30, 2027, fund balance in excess of \$21 million. All capital, except the money that is a pass-through with Wagoner County comes out of STCI Fund or the Vehicle Replacement Fund. FY27 total capital is \$2,523,100 which includes: A new ambulance, cardiac monitor replacement, remount of an ambulance, annual bunker gear replacement, replacement of a staff vehicle and various miscellaneous equipment.

## **Personnel**

Our employees remain the foundation of our organization and the key to delivering high-quality services to our community. Like many public sector organizations, we continue to experience competitive pressures in recruiting and retaining qualified talent, particularly in specialized and public safety positions.

To remain competitive in the labor market, it is essential that we continue to evaluate compensation, benefits, and workforce development strategies to ensure we can attract and retain skilled employees. Investing in our workforce not only supports operational effectiveness, but also strengthens continuity of service, institutional knowledge, and overall organizational performance.

Currently, the city has 1,024 authorized positions, consisting of 915 full-time, 12 part-time, and 97 seasonal employees. Of these, 726 positions are assigned to the Governmental Funds, including the Police and Fire Departments. Personnel costs continue to represent the largest share of our operating budgets, accounting for approximately 68.5% of the General Fund, 85.8% of the Police Sales Tax Fund, and 89.63% of the Fire Sales Tax Fund. The delivery of essential services that support a thriving community would not be possible without the hard work and commitment of our employees across all departments.

A cost-of-living adjustment has been incorporated into the proposed budget for all non-bargaining unit employees. In addition, non-public safety employees who meet established performance goals are eligible for merit increases within their approved salary ranges. It is also great to mention that both the FOP Lodge #170 and IAFF Local #2551 are currently in the 2<sup>nd</sup> year of two-year agreements.

Each year, numerous requests for additional positions are submitted and carefully reviewed, evaluated, and prioritized based on organizational need and available funding. To ensure we continue meeting the service expectations of our community, the proposed budget includes the addition of 4 new positions across various funds. These proposed positions include:

## **New positions for FY 2027**

**General Fund:** None

**Broken Arrow Municipal Authority (BAMA):** None

**Public Safety:** 3 District Fire Chiefs, 1 Police Officer

## **FY27 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 2027.

### **I. PUBLIC SAFETY SERVICES**

#### **Police Department**

Fiscal Year 2027 represents a pivotal period for the Broken Arrow Police Department as several major technology investments move from planning to full operational deployment. The department will complete the buildout of its Real Time Information Center, previously identified as a force multiplier, enhancing the City's ability to utilize proactive, intelligence-led policing strategies. In addition, the Police Department will launch a Drone as a First Responder program, expanding public safety capabilities while improving response times and officer situational awareness.

The department will also implement a consolidated technology platform that integrates body-worn cameras, in-car video systems, evidence management, and AI-assisted reporting into a unified system. Collectively, these initiatives position Broken Arrow as a leader in the use of technology in law enforcement and reinforce our commitment to innovative, community-focused public safety services. These advancements are both critically important and resource-intensive, and their implementation must be carefully managed alongside the rising costs associated with personnel. As a result, expenditures will need to be continually evaluated, and the department's fund balance closely monitored to ensure long-term financial sustainability.

One of the most significant challenges facing the department in FY27 is maintaining sworn officer staffing levels amid an anticipated increase in retirements. Recent changes to the Oklahoma Police Pension and Retirement System have created incentives for experienced officers to retire earlier than previously expected. Many of these individuals represent a significant portion of the department's institutional knowledge, with decades of service and leadership experience that cannot be quickly replaced.

Addressing this challenge will require a deliberate and strategic approach to recruitment, retention, and knowledge transfer. Maintaining authorized staffing levels, while preserving the depth of experience that has long defined the department's service to the community, will remain a top personnel priority moving forward.

## **Fire Department**

The proposed Fiscal Year 2027 budget includes several strategic investments in the Broken Arrow Fire Department to support continued community growth and ensure the delivery of high-quality fire and emergency medical services.

A major milestone in FY27 is the opening of Fire Station 8, funded through the 2018 General Obligation Bond program. This will be the first new fire station added since 2016 and is strategically located in the northeast portion of the community alongside the City's Fire and Police Training Center. The addition of this facility is expected to significantly improve response times and enhance service delivery in this rapidly growing area.

The opening of Station 8 will also require corresponding operational enhancements, including the addition of District Chiefs to strengthen command and control functions, as well as the deployment of the City's eighth full-time ambulance. To support these service expansions, the department will continue recruitment efforts to maintain staffing levels associated with the Staffing for Adequate Fire and Emergency Response (SAFER) grant awarded in 2025. This grant provides reimbursement for twelve firefighter positions over a three-year period, contingent upon maintaining minimum staffing requirements. With the addition of District Chiefs, total sworn personnel is projected to reach approximately 178 in FY27 plus the additional 12 from the SAFER grant for a total of 190.

It is important to recognize the ever-increasing cost of the department's budget, particularly as it relates to personnel. While the SAFER grant provides critical short-term support, the City must be prepared to absorb these personnel costs once the grant funding is no longer available as a revenue source. This will require careful long-term financial planning to ensure the sustainability of staffing levels and service delivery. If funding is not available to support these ongoing costs, the City will need to manage service levels within the resources that are available.

The budget also continues support for the City's partnership with Family & Children's Services, which provides coordinated assistance to individuals facing homelessness, food insecurity, unsafe living conditions, behavioral health challenges, and substance use disorders. This partnership reflects a broader, community-based approach to public safety and service delivery.

Collectively, these initiatives demonstrate the City's continued commitment to aligning public safety resources with community growth, maintaining high service levels, and making responsible investments in the personnel and equipment necessary to protect the citizens of Broken Arrow.

## **II. ECONOMIC DEVELOPMENT ADMINISTRATION**

Our community continues to grow and thrive across all sectors. Our top priority remains fostering an environment that encourages private investment. In partnership with the

Economic Development Corporation (EDC), we are focused on retaining existing jobs, creating new employment opportunities, expanding opportunities to shop locally, and supporting high-quality housing developments.

An important part of this effort is our ongoing engagement with site selectors and business leaders to actively promote the advantages of investing in Broken Arrow. This work is continuous and requires both patience and persistence. In many cases, it can take years for a company to align its internal objectives, market conditions, and financial considerations before making a multi-million-dollar investment decision. Throughout this process, we remain committed to positioning our community as a competitive and attractive location for long-term growth.

The following pages provide updates on a number of the exciting initiatives currently in progress.

## **Arrow Forge - Innovation District**

The district's primary objective is to create between 500 and 1,000 new, high-paying primary jobs for our community. Core infrastructure improvements—including water and sewer systems, roadways, and stormwater management—have been completed. District lighting is on track for completion later this summer.

The remaining public infrastructure projects include connecting Norfolk to Aspen and, ultimately, constructing a bridge to link the rest of the district with the retail and commercial area at Florence and Olive.

We have secured our first business commitment, with groundbreaking anticipated in the first quarter of 2027. The Economic Development Corporation (EDC) will lead the City's recruitment efforts, with a continued emphasis on attracting companies in key sectors such as advanced manufacturing and aerospace.

## **Rose District and Downtown**

The private sector continues to demonstrate confidence in the Rose District as a strong place for investment. While we have experienced the traditional ebb and flow that all downtown districts encounter, the overall economy on our Main Street remains healthy and resilient. There are also several exciting developments on the horizon, including the planned repainting of the grain tower, which will further enhance the visual appeal and character of the district. The City Council has also authorized the creation of a Downtown Master Plan Update Committee. The first meeting of the committee is scheduled for May 13, 2026. It is anticipated the process will take approximately 12 to 15 months to complete, culminating in recommendations to the City Council regarding strategies and initiatives needed to take our downtown to the next level while ensuring it remains a vibrant destination for commerce, entertainment, housing, and community activities.

Another important milestone is that voters approved funding in Proposition No. 4 of the 2026 Bond Package for the expansion of the Rose District Plaza. While it has not yet been determined in which year the bonds will be issued for the approximately \$10 million in approved improvements, this exciting project will be considered alongside the other projects approved in Propositions 1 through 7.

As we look to the future, it is important that we not only maintain the success of our downtown, but also continue to grow it. Strategic expansion opportunities, including continued investment south from Houston Street toward Washington Street, will be increasingly important in the years ahead. The recommendations from the advisory committee should provide valuable guidance in this regard.

A key component of long-term success will be the addition of more residential density in and around downtown. Increased housing options, including thoughtfully planned multifamily development on appropriate properties, can help support existing businesses, attract new investment, and create additional activity that strengthens the district throughout the week and beyond normal business hours.

Finally, with the new City Hall currently in design, the governing body will have the opportunity to re-envision the highest and best use of approximately one and one-half blocks of property where the current City Hall is located. This represents a tremendous opportunity to build upon the success of the Rose District and further expand the vitality of downtown Broken Arrow.

## **Aspen Ridge and Surrounding Areas**

It has been remarkable to witness the growth that has occurred in the Aspen Ridge area and throughout the surrounding corridor. In particular, the continued investment on the 14 acres located across the street from the development highlights the strong confidence the private sector has in this part of our community. The activity occurring on that site is another visible sign that this corridor continues to attract quality commercial investment.

With the construction currently underway, the developer will have fulfilled the commitment to provide at least 200,000 square feet of retail and commercial space within the project. The development agreement also includes a hotel component. We understand the developer continues to actively recruit hotel partners, and we remain encouraged by the long-term opportunities for lodging and hospitality growth in this area.

To further support that effort, the City will complete a hotel needs assessment during FY 2027. This study should help identify current obstacles, market opportunities, and strategies associated with recruiting additional hotel development to our community, with a particular focus on South Broken Arrow.

Without question, Aspen Ridge has served as a catalyst for additional investment and development farther south in our community, helping to create new opportunities for businesses, residents, visitors, and continued economic growth.

## **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. The great news is the first of the approximately 140,000 SF of retail/commercial will open in the fall of 2026.

## **The Shops at Aspen Creek**

Without question, this has been an area of our community that has underperformed relative to its location, potential, and prior expectations. As a result, in 2024, the City acquired most of the remaining parcels within the Shops at Aspen Creek development area to help facilitate renewed private investment and reposition the site for future success. We continue to negotiate with a prospective developer regarding an economic development agreement for Phase One of the project. The goal is to complete the sale of the property within the first six months of the new fiscal year, which could lead to the development of approximately 90,000 to 130,000 square feet of retail and commercial space. It is important to note that this would represent only Phase One of the overall redevelopment effort. Successful completion of this initial phase is anticipated to serve as the catalyst for future phases and the eventual buildout of the remaining portions of the Shops at Aspen Creek project

## **Hackberry Market Project**

This exciting development consists of approximately 150,000 square feet of retail and commercial space and is expected to be another significant economic development driver for south Broken Arrow specifically, while also benefiting the community. The project represents a major investment in one of the fastest-growing areas of our city and is expected to create new shopping, dining, and employment opportunities for residents and visitors alike.

Based on the current construction schedule, the Anchor building is under construction and tracking for completing before the end of the year. We also understand that the three junior anchor spaces are expected to be completed around the same timeframe. As a result, we are optimistic that several businesses could be open in time for the holiday shopping season.

In addition, the site includes multiple pad locations that are well-positioned for future sit-down restaurant opportunities, which would further enhance the overall development and provide additional dining options for the area.

It is also exciting to note that this project is expected to spur additional private investment on nearby properties, particularly in the vicinity of the Tucson and Aspen intersection. This type of momentum can create a ripple effect that supports continued growth and strengthens the long-term vitality of south Broken Arrow.

## **Sunset – Amphitheater Partnership with VENU**

This transformational initiative continues to make strong progress and remains one of the most exciting economic development projects underway in our community. We understand that construction activities on the developer side of the project are anticipated to be substantially complete by mid-October of this year. While the project is behind the original targeted opening date, that adjustment resulted from the developer's decision to

redesign portions of the facility to incorporate additional amenities and features that will further enhance the overall concertgoer experience.

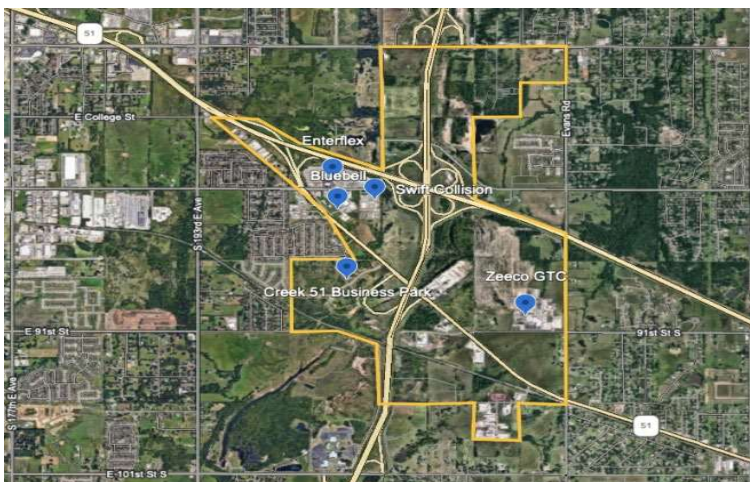
On the City's side, nearly all required infrastructure improvements have been completed. The City has secured approval from the railroad for the new crossing at 43rd Street, with construction anticipated to begin once final scheduling is coordinated. Completion of the 43rd Street improvements is expected by the end of 2027, if not sooner. Importantly, construction of this roadway connection is not expected to negatively impact event egress operations, as Gary Street will remain available as an additional route for concert attendees and other visitors exiting the venue area. In addition, the City has secured the right-of-way necessary to complete the north side of 43rd Street. This important connection will provide an additional egress route to Washington Street and include a protected traffic signal at the intersection of Highway 51, helping improve traffic flow and public safety.

We have also been advised that the VENU operational team is expected to be on-site during the summer of 2026 as preparations begin for the inaugural concert season later this year. Current projections indicate the venue could host between 45 and 70 concerts annually once fully operational.

This initiative is expected to serve as a major economic driver for Broken Arrow and the surrounding region by attracting visitors, supporting local businesses, and creating additional opportunities for future investment.

Additionally, we understand that officials from NSU Broken Arrow have been in communication with VENU representatives regarding potential internship opportunities for university students. This partnership could create valuable hands-on learning experiences in areas such as event management, hospitality, marketing, and entertainment operations.

## Highway 51 Visioning



In the fall of 2025, the City's Tourism and Economic Development (TED) team, in coordination with the Economic Development Corporation (EDC), began preliminary visioning efforts for future development along the Highway 51 corridor.

This area represents one of the City's most significant long-term opportunities for growth, particularly in the manufacturing, industrial, and logistics sectors, with approximately 800-900 acres available for future development. Several property owners have already expressed interest in partnering with the City to help shape a coordinated and strategic vision for the corridor. Industrial and manufacturing development is critical to a balanced local economy, as these primary employers generate new dollars through goods and services sold outside the local market. These industries also support secondary economic activity through supply chains, local purchasing, service demand, and the attraction of additional commercial and retail development.

The City and EDC are currently evaluating key foundational considerations, including infrastructure needs, land use and zoning, transportation access, utility capacity, public-private partnership opportunities, and coordination with Wagoner County. These early efforts are essential to ensuring that future development occurs in a planned, sustainable, and strategic manner.

While still in the early stages, this initiative is expected to advance key policy discussions in the coming fiscal year regarding long-term development of the corridor. The City's goal is to establish a clear roadmap for infrastructure investment and leverage public-private partnerships to attract high-quality employers and development over the next several decades. Ultimately, the Highway 51 corridor has the potential to become a major employment center, further diversifying the local economy and expanding opportunities for residents and future generations.

## **Tourism**

Fiscal Year 2027 is expected to be a significant and exciting year for tourism in Broken Arrow. Visit Broken Arrow will begin implementing key initiatives identified in the strategic plan completed in FY26. These efforts include targeted recruitment across several high-impact markets, such as film production, niche conferences, special events, and veteran-focused gatherings. These segments are important drivers of overnight visitation and contribute to sustained, year-round economic activity that benefits our hotels, venues, restaurants, and local businesses.

A major highlight for the coming year is the continuation of the City's \$100,000 film initiative. In addition, Broken Arrow will host its inaugural Film Festival in October, establishing a new signature event that celebrates creativity while attracting new visitors to the community.

Looking ahead, anticipation continues to build for the opening of the City's new VENU amphitheater, which is expected to serve as a major regional attraction and a catalyst for increased tourism and economic activity. As visitation grows through these new assets and targeted initiatives, so too does the economic benefit to the community. Visitor spending generates sales tax revenue that supports City services, infrastructure investments, and future growth, while also helping to ease the financial burden on local residents.

## **Economic Development Corporation**

The City continues to benefit from a strong and collaborative partnership with the Economic Development Corporation (EDC). We are currently concluding the second year of a three-year agreement with the EDC, which has provided a solid framework for advancing our shared economic development priorities.

Through this partnership, the City and the EDC work in close coordination on economic development administration. The EDC maintains a primary focus on the retention and recruitment of manufacturing, industrial, and high-technology companies, including those within the aerospace sector. The EDC also leads recruitment efforts for Arrow Forge, the City's innovation district, which serves as a cornerstone initiative in positioning Broken Arrow to attract forward-looking industries and high-quality jobs. In addition, the EDC plays an important role in supporting workforce development initiatives and fostering entrepreneurship within the community.

EDC officials work closely with the City's Tourism and Economic Development (TED) team to ensure alignment, efficiency, and responsiveness to opportunities. Together, this collaboration has created a highly effective, results-driven economic development team that is well-positioned to support business retention, pursue new investment, and strengthen the local economy.

Looking ahead, the focus will remain on advancing the key initiatives and opportunities outlined above, while continuing to actively pursue and respond to additional prospects brought forward through both the TED team and the EDC. This unified approach ensures that Broken Arrow remains proactive, competitive, and well-positioned for sustained economic growth.

## **Airport Feasibility Study**

For many communities, access to air transportation infrastructure can serve as a catalyst for economic development. A municipal airport has the potential to enhance business recruitment and retention, support corporate travel needs, and strengthen connections to regional and national markets. Additionally, it can provide critical support for public safety operations, including emergency response, medical transport, and disaster preparedness. While these potential benefits are significant, it is essential that we carefully evaluate whether they align with the needs, growth patterns, and strategic priorities of our city.

As part of the proposed FY 2027 budget, I have included \$150,000 to commission a comprehensive feasibility study to evaluate the potential for a municipal airport in our community. This study is expected to take approximately one year to complete from the time it is initiated. The purpose of this effort is to provide the governing body, administration, and residents with objective, data-driven analysis regarding the viability, costs, benefits, and long-term implications of such an investment.

It is important to emphasize that commissioning this study does not commit the City to moving forward with an airport project. Rather, it represents a prudent and responsible

step in gathering the information necessary to make an informed decision. This process will allow us to fully examine what could be a meaningful opportunity for our community, while ensuring transparency and thoughtful consideration of all factors before any future action is taken.

### **III. INNOVATIVE MUNICIPAL GOVERNMENT OPERATIONS**

#### **New Municipal Services Building (City Hall)**

In 2025, the City Council authorized the administration to move forward with the design and construction of a new Municipal Services Administration Building (formerly City Hall). This new facility will serve as a centralized location for key administrative functions and enhance the City's ability to serve residents, businesses, and visitors in an efficient and accessible manner.

The building will be located at the southeast corner of the intersection of South Main Street and Washington Street. Design of the new facility is currently underway, and construction cost estimates are in the process of being developed. It is anticipated that design will be completed in the first quarter of 2027, with the project moving into construction shortly thereafter.

Based on the current project schedule, construction is anticipated to be completed and the new facility opened in the fall of 2028. Funding for the associated debt service has been identified within the STCI Fund. In addition, as part of the Downtown Master Plan Update, the committee will evaluate opportunities for the future repurposing or reuse of the existing facility and surrounding property to support additional development and further enhance the Rose District. This project represents a long-term investment in the City's operational infrastructure while also creating opportunities for continued economic growth and revitalization in the downtown area.

#### **RAISE Grant**

The City of Broken Arrow received a \$5.84 million federal RAISE grant, requiring a 20% local match for a total investment of approximately \$7.3 million, to support planning and preliminary design for the Reconnecting Broken Arrow initiative. This project focuses on improving connections between neighborhoods, schools, parks, employment centers, and other key destinations currently divided by the Broken Arrow Expressway.

The study evaluates potential safety, congestion, and multimodal mobility improvements across all transportation modes, including roadways, intersections, sidewalks, trails, and pedestrian crossings, while ensuring ADA compliance. Key corridors include Elm Place, 9th Street, Kenosha Street, and Aspen Avenue.

The City has held multiple advisory committee meetings with regional partners and a public meeting to gather community feedback on conceptual improvements. A multimodal level of service analysis is underway and expected to be completed this summer, while conceptual design work is already in progress on several components. The City is also coordinating closely with the Oklahoma Department of Transportation on design efforts for the Elm Place and 9th Street interchanges.

Once recommendations are finalized, the project will advance to 60% preliminary design for 13 components, followed by environmental review to position projects for future construction when funding becomes available. Although the grant does not include construction funding, the City is pursuing additional grants and evaluating other funding sources to support implementation and improve long-term connectivity and mobility.

### **Oklahoma Natural Gas (ONG) Franchise Renewal**

The City of Broken Arrow currently maintains a franchise agreement with Oklahoma Natural Gas (ONG) for the provision of natural gas services within our community. This existing agreement is set to expire in October 2026. In anticipation of that deadline, the City has been actively engaged in negotiations with representatives from ONG to establish terms for a potential renewal of the franchise agreement. These discussions are progressing, with the goal of finalizing a proposed agreement for presentation to the City Council in the near future.

As required by state law, any renewal of the franchise agreement must also be approved by the voters of Broken Arrow. At this time, the City is working toward placing the proposed franchise renewal on the ballot for voter consideration in late August 2026. Should that timeline not be achievable, the item would instead be scheduled for the November 2026 general election.

This process reflects the City's commitment to ensuring continuity of essential utility services while also providing transparency and an opportunity for public input. The proposed agreement will be carefully evaluated to ensure it aligns with the City's long-term interests and continues to serve the needs of our residents and businesses.

## **IV. FISCAL SUSTAINABILITY AND PUBLIC INVESTMENTS**

In addition to day-to-day operations, key areas of focus continue to include communications and transparency, economic development administration, public safety, and public infrastructure. These priorities remain central to ensuring accountability, supporting growth, and maintaining high-quality services for our residents and businesses.

The proposed work plan builds on the strategic initiatives and priorities we have advanced over the past several years, continuing their implementation in a focused and deliberate manner. The following section highlights several of the major initiatives and projects planned for the upcoming Fiscal Year, reflecting both ongoing commitments and new opportunities for continued community investment and improvement.

### **City Financial Policies**

The City Council has adopted budgetary policies that guide the City Administration in the preparation and execution of the annual budget. Resolution No. 1225 establishes a minimum General Fund balance of 15%, while Resolution No. 944 requires BAMA to maintain emergency reserves equal to 90 days of operating expenses.

As we enter Fiscal Year 2027, we are pleased to report that we exceed both established

thresholds. Maintaining strong reserve levels is essential to the City's long-term financial stability and provides important benefits, including: (1) ensuring resources are available to address unforeseen circumstances that may arise after the budget is adopted; and (2) supporting strong bond ratings, which help reduce borrowing costs and enhance our ability to finance critical capital projects and initiatives.

## **Street Maintenance Program**

The City has been collecting the repurposed Vision 2025 funds dedicated to street and road maintenance since early 2017. It is estimated that this revenue source will generate nearly \$5.6 million in Fiscal Year 2027. Each year, the Streets and Stormwater Department develops and implements a detailed work plan to ensure these funds are strategically invested in roadway preservation and improvements.

Street maintenance remains one of the City's most important core responsibilities, directly impacting safety, mobility, economic activity, and the overall quality of life for our residents. Well-maintained streets reduce long-term repair costs, improve emergency response times, and support continued private investment and community growth.

As recommended by staff, Section 5 outlines the proposed allocation of funds for street maintenance and repair projects in FY27. During the budget workshop, Streets Director Tim Wilson will present the annual report on the use of FY27 funds and project accomplishments.

The final component of our comprehensive street maintenance program includes funding from Proposition 1 of the 2018 General Obligation (GO) Bond package, which continues to support critical infrastructure improvements throughout the City.

## **2018 General Obligation Bond Package**

As a reminder, in the 2018 voter-approved Bond Package, there are 55 "named" projects and another 33 "unnamed" projects totaling \$210,525,000. Typically, it takes 12-13 years to complete a 10-year package. 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. Based on current estimates, approximately 74% of the 88 approved projects have been completed. Many of the remaining projects are related to roadway improvements, which remain a significant focus of the program. In fact, there are approximately 8 miles of roadway currently underway, including key projects such as Houston (Olive to Aspen), Houston (County Line Road to Highway 51), Aspen (Tucson to Jasper), and intersection improvements at Washington and Lynn Lane.

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

To start, it was great to see voters come out and show strong support for the property tax-related propositions. Seven of eight bond propositions were approved by voters on April 7th. A total of 91 projects were authorized across Propositions 1 through 7, representing \$415 million in approved investment in community infrastructure and improvements.

A proposed 10-year bond issuance plan will be brought forward to the governing body for

review and consideration during the upcoming budget cycle. Then, each year during the budget process, the Council will approve the amount of bonds to be sold and the specific projects to be funded.

## **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 FY27 is estimated at \$41,442,401 which includes a loan for the new Municipal Administration Building. Total capital projects including rollovers is \$49,213,988 and \$1,280,000 for debt service. A complete listing of proposed expenditures is in the STCI section, Tab 4, page 11 of the budget book.

## **V. TRANSPARENCY AND COMMUNICATIONS**

On April 7, 2026, the voters of Broken Arrow resoundingly approved all seven propositions of the no property tax rate increase initiative by a margin of 71% to 29%. This strong expression of support, along with their commitment of \$415 million to invest in the City's public infrastructure and public safety services, enables us to maintain and enhance the outstanding quality of life in Broken Arrow and continue delivering exceptional service to our residents.

This outcome was made possible through extensive citizen engagement during our public education campaign. Over the course of the initiative, we held 83 in-person meetings with HOAs, community groups, civic organizations, and others, engaging more than 1,500 residents in discussions about the propositions. In addition, we developed and distributed a comprehensive 22-page Voter Guide to every household in Broken Arrow, launched a robust informational bond website, implemented artificial intelligence tools to provide 24/7 phone support, highlighted key improvement projects through social media and email updates, and worked closely with local media partners to ensure broad and accurate public awareness of the election.

Throughout this process, we also gained valuable insight from Broken Arrow residents. Much of the feedback we received extended beyond the bond propositions themselves, reflecting a strong interest in broader City operations and priorities. As a result, we will be launching a new initiative titled Community Conversations. This series will address many of the frequently asked questions raised during the campaign, including topics such as how roadway improvement priorities are determined, the City's history of clean financial audits, and how we support retail recruitment and business expansion.

We are also developing a refreshed format for summarizing City Council actions during regular public meetings. While our previous podcast-style recaps, which typically highlighted around three agenda items per meeting, were informative, we recognize a growing preference for shorter, more accessible content that covers a broader range of actions without demanding significant time from viewers. The goal of this updated

approach is to keep residents better informed and more aware of the decisions and actions that may directly impact their daily lives.

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

The Utility Authority (BAMA) plays a vital role in delivering essential services that support the daily needs of our residents and businesses. These services include water distribution, wastewater treatment, and stormwater management, all of which are critical to maintaining public health, safety, and quality of life.

The department is responsible for operating and maintaining the infrastructure that makes these services possible, including treatment facilities, pipelines, and pumping systems, while ensuring compliance with all regulatory requirements.

Unlike many other City services, utility operations are funded primarily through user fees rather than general tax revenues. As a result, the Utility Department functions in many ways like an enterprise operation, with dedicated funding, staffing, and long-term capital planning to ensure reliable and sustainable service delivery. The City's utility bill reflects this structure and currently includes six services: water, sewer, stormwater, solid waste and recycling, LifeRide, and street lighting.

In addition to Utilities, the BAMA framework encompasses several key service areas that support overall City operations, including: City Manager – Operations; Finance – Revenue; General Services – Operations, Building Maintenance, Fleet and Logistics; Solid Waste & Recycling; Engineering and Construction; and Streets and Stormwater. Together, these departments ensure the efficient delivery of core services and infrastructure across the community.

## **Revenues and Expenditures**

Based on historical usage, we anticipate that the total available revenues from all sources, including fund balance, for BAMA for FY27 is \$187,714,873 million. Total proposed expenditures, including transfers over to the General Fund include just over \$161.9 million which will leave over \$32.6 million for emergency reserves, which meets our target of 90 days of operating expenditures.

## **Manual of Fees**

Enclosed in your budget book in Section 7 is the City's Manual of Fees, which contains the schedule of charges associated with a wide range of municipal services provided throughout the organization. This document serves as an important operational and financial resource, outlining fees utilized by departments such as the Broken Arrow Municipal Authority, Community Development, Municipal Court, Police, Fire, Parks, and other service areas.

The Manual of Fees is an essential component of responsible local government operations. User fees help align the cost of specific services with those who directly receive the benefit, which in turn reduces the burden on general tax revenues. This approach supports fairness, promotes transparency, and helps ensure that core public resources remain available for broader community priorities.

As part of the annual budget process, staff routinely reviews fees to determine whether adjustments are necessary based on changes in service delivery costs, inflationary pressures, regulatory requirements, equipment needs, and market conditions. Periodic fee evaluations are considered a best practice in municipal finance, as they help maintain service levels, preserve operational sustainability, and ensure that the City can continue providing high-quality and timely services.

For FY 2027, several proposed fee adjustments are included for various day-to-day services across multiple departments. These recommendations are intended to better reflect the actual cost of service delivery and to support the ongoing operations associated with those programs.

Currently, the City Administration has not finalized any proposed utility rate adjustments. Staff is currently reviewing the five-year utility financial model to evaluate current and future operational, maintenance, and capital needs. The plan is to present a utility rate proposal to the governing body during the summer of 2026 for review and consideration. If approved, any changes to utility rates would become effective in the fall of 2026.

## **Annual City Audit**

The City undergoes an independent financial audit each year for the previous fiscal year. This annual audit is a critical component of ensuring financial transparency and accountability. It provides an objective review of the City's financial practices, helping to identify any discrepancies or inefficiencies and allowing for continuous improvement in our operations. Regular audits also strengthen public trust by demonstrating that taxpayer resources are managed responsibly and in accordance with applicable laws and standards.

The City's financial statements, including both governmental and business-type activities, are audited by Arledge & Associates in accordance with generally accepted accounting principles and Government Auditing Standards. I am pleased to report that the City has again received a clean audit opinion, also known as an unqualified opinion. This indicates that the City's financial statements are fairly presented and free from material misstatement.

Receiving a clean audit opinion is important for several reasons. It enhances the credibility of the City's financial reporting and strengthens public confidence in how resources are managed. It also supports the City's ability to secure financing at favorable rates by demonstrating a lower level of financial risk. Finally, it confirms that the City is in compliance with applicable laws, regulations, and financial reporting requirements.

The City has received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the past seven consecutive years. This recognition is significant, as it reflects excellence in governmental budgeting and reinforces our commitment to transparency, accountability, and best practices in public financial management.

Earning this award indicates that the City's budget document meets rigorous national standards and serves as an effective tool for policy development, financial planning,

operational guidance, and communication with our residents. It also demonstrates our continued commitment to responsible fiscal stewardship and helps build public trust in the City's financial processes. To receive this recognition, the budget document must satisfy comprehensive program criteria and successfully function as a policy document, financial plan, operations guide, and communication tool.

## **BAMA Capital Considerations**

The Broken Arrow Municipal Authority will fund approximately \$5.8 million in capital from water and sewer rates. A detailed list is available starting in Tab 3, page 41.

## **BAMA Personnel**

BAMA currently employs 298 individuals, including 295 full-time and 3 part-time staff. These positions are funded through revenues generated from the utility services we provide. With respect to compensation, I recommend continuing our practice of aligning wage adjustments with those approved for General Fund employees.

While the rate model supports the addition of new staff, I am recommending that we defer hiring in the upcoming budget year. Although these positions are justified, current economic conditions and rising costs warrant a more cautious approach. We will revisit the need and seek approval to add personnel after at least one year.

## **BAMA WORK PLAN HIGHLIGHTS**

We will continue advancing water and wastewater infrastructure projects as outlined in our five-year Capital Improvements Plan. Several projects are scheduled to begin and/or be completed in Fiscal Year 2027, including the following:

### **Project: Valve Truck-550 Equivalent and Valve Exercising Equipment**

Cost: \$175,000

A valve truck equipped with valve exercising equipment is critical for the City of Broken Arrow Utilities Water Distribution Division to maintain a safe, reliable, and responsive water system. This equipment allows crews to routinely exercise valves, ensuring they remain operational and do not seize over time. It also enables efficient identification of malfunctioning or buried valves and supports accurate mapping and record updates. Maintaining operable valves is essential for isolating sections of the system during main breaks, maintenance activities, or emergency responses, minimizing service disruptions to customers. The dedicated valve truck enhances productivity by providing organized tools, mechanical assistance for operating large valves, and improved safety for field personnel.

## **Project: Insertion Valve Equipment**

Cost: \$143,000

Insertion valve equipment is essential for the City of Broken Arrow Utilities Water Distribution Division because it allows crews to install new valves on existing water mains without shutting down the system or interrupting customer service. This capability is critical for maintaining continuous water supply while performing repairs, upgrades, or system modifications. Insertion valves enable faster response during emergencies, improved isolation of problem areas, and greater flexibility in system operations. By reducing the need for widespread shutdowns and minimizing water loss, this equipment enhances service reliability, operational efficiency, and overall system resilience.

## **Project: BLOWER REPLACEMENT DESIGN & CONSTRUCTION**

Cost: 325,000

The Lynn Lane Wastewater Treatment Plant blower replacement design and construction project is necessary to maintain reliable and efficient treatment operations for the City of Broken Arrow. Blowers are critical to the aeration process, supplying oxygen needed for biological treatment of wastewater. The existing blower equipment is aging and becoming less efficient, increasing the risk of mechanical failure, higher energy consumption, and potential compliance issues with regulatory standards. Replacing the blowers with modern, energy-efficient equipment will improve system performance, reduce operating costs, enhance process control, and ensure the plant continues to meet state and federal discharge requirements while supporting the City's growing service demands.

## **Project: CIPP Improvements**

Cost: \$175,000

The CIPP Improvements Project (\$175,000) will rehabilitate deteriorated sewer lines in the Old Town alleyway between Main Street and 1st Street, from Ft. Worth Street north to Commercial Street. These lines have experienced structural wear, root intrusion, and inflow and infiltration, all of which increase the risk of blockages, overflows, and higher treatment costs.

Using Cured-In-Place Pipe (CIPP) technology, the City can restore pipeline integrity without significant excavation, minimizing impacts on nearby residents, businesses, and surface infrastructure. The project includes installing a new CIPP lining system and applying an innovative waterproof coating to all existing brick manholes. These upgrades extend system service life, improve reliability, reduce maintenance needs, and support continued compliance with environmental regulations, contributing to long-term infrastructure sustainability.

## **Project: Odor Control Units, Monitoring, and Media**

Cost: \$120,000

The Odor Control Units, Monitoring, and Media Project (\$120,000) advances the City of Broken Arrow's multi-phased effort to reduce sewer odors along the County Line corridor, including areas near the turnpike, Events Park, and New Orleans Street. This phase installs additional odor control units at key locations, including within Events Park.

These units, along with odor monitoring systems and specialized treatment media, help the Utilities Sewer Division manage hydrogen sulfide and other odor-producing gases in the wastewater collection system. Effective odor control improves air quality for nearby residents and businesses, protects infrastructure from corrosion, supports regulatory compliance, and enhances overall community quality of life. The monitoring components ensure staff can track odor levels, identify issues quickly, and respond proactively.

## **Summary of Proposed Oklahoma Water Resources Board Projects**

The City of Broken Arrow utilizes the Oklahoma Water Resources Board (OWRB) loan program to finance large water and wastewater infrastructure projects in a cost-effective and sustainable manner. These low-interest loans provide the City with access to significant upfront funding needed for major capital improvements, such as treatment plant upgrades and system expansions, without placing an immediate burden on ratepayers. By leveraging OWRB financing, the City can spread project costs over time, maintain stable utility rates, and ensure timely completion of critical infrastructure improvements that support public health, regulatory compliance, and future growth. A list of the specific projects proposed for this fiscal year's loan program can be found in section 6.

## **SOLID WASTE OPERATIONS**

Fiscal Year 2026 marked significant progress for the Solid Waste and Recycling Department in staffing, operations, customer service, and long-term planning. The City successfully filled all critical positions, strengthening performance and enabling improved service delivery. Clear customer service standards led to faster response times and a substantial reduction in voicemail volume, while the transition of landfill pass requests and bulky-item scheduling to the My Broken Arrow app and City website improved efficiency and accessibility for residents.

Operational improvements included a revised service schedule effective July 1, eliminating Monday service-day shifts except on designated holidays when the landfill is closed, reducing service disruptions and aligning with industry's best practices. The department also strengthened employee development through structured coaching and ongoing training, improving accountability and service consistency. To support future needs, the City will initiate both a Transfer Station Feasibility Study and a Green Waste

Feasibility Study in FY27.

Safety, productivity, and technology enhancements further improved performance. Automated Side Loaders and a dedicated Training and Safety Specialist reduced injuries and increased route efficiency and capacity. Collaboration with GIS and IT led to audits that recovered more than \$36,000 in unbilled revenue and improved billing accuracy. The City will build on this momentum in FY27 with a continued focus on efficiency, infrastructure modernization, and high-quality service delivery.

## **MAINTENANCE DEPARTMENT**

In FY2027, the City will continue to invest in strategic capital projects that strengthen operational efficiency, enhance customer service, and support long-term growth across Maintenance Services.

The General Services Administration Building remains a key priority. First conceptualized in 2025, this facility will provide a centralized, customer-facing location for Solid Waste and Recycling and Maintenance Services, co-locating related functions such as Asset Management and Purchasing. Originally identified in the 2018 General Obligation Bond program, the project required additional funding support from the Broken Arrow Municipal Authority (BAMA), which has now been secured. Construction documents are complete, and the project is scheduled for competitive bidding in Fall 2026, with construction to follow. This investment will improve coordination among divisions, enhance service delivery, and position the City to meet future operational demands.

The City is also advancing targeted investments in Fleet Services and facility maintenance. A new BMW Motorcycle Service Center within the Fleet Main Shop will support the Police Department's motorcycle units by enabling in-house maintenance performed by a BMW-certified technician. This project will reduce downtime, lower costs, and improve service reliability for critical public safety equipment. In addition, the City will continue its proactive facility maintenance program with a planned life-cycle roof replacement at the Museum of Broken Arrow. This scheduled replacement approach minimizes long-term costs and extends the useful life of City facilities.

Further improvements are underway at the Metropolitan Environmental Trust (MET) Recycling Center and adjacent City auction site at 302 N. Elm Place. These upgrades focus on enhancing site security, improving traffic flow, and creating a more accessible and user-friendly environment for residents. As an important community partner, MET supports regional recycling efforts while providing employment opportunities for individuals with disabilities. Planned enhancements, including new fencing, gates, and site reconfiguration, will strengthen daily operations and improve the overall customer experience.

## **CONCLUSION**

As I started my conclusion off last year, 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 FY27, and we look forward to discussing the content with the governing body during the budget workshop.

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.

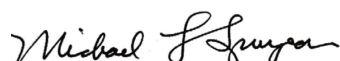
The proposed total budget of \$487,039,418 represents what my office believes is needed for FY27 to meet the City’s operational obligations, fund our aggressive capital improvement program, and cover our bond and other loan obligations. The budget is presented while maintaining adequate fund reserves for any unforeseen expenses and future budgets. The FY27 Budget continues the City’s commitment to keeping Broken Arrow as a great place to live, work, and raise a family!

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.

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.

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

Respectfully,



Michael L. Spurgeon,  
City Manager

Kenneth Schwab, P.E. - Assistant City Manager – Operations  
Norm Stephens, Assistant City Manager - Administration  
Cindy Arnold, Finance Director  
Department Directors

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	GENERAL FUND 110	BROKEN ARROW MUNICIPAL AUTHORITY 220	EXCESS CAPACITY SEWER ESCROW 225	STORMWATER MANAGEMENT CAPITAL 226	CONVENTION & VISITORS BUREAU 227
<b>Revenues:</b>					
Taxes	77,221,000	-	-	-	850,000
Licenses & Permits	2,669,000	-	-	-	-
Intergovernmental	625,000	-	-	-	-
Charges for Services	16,195,556	82,849,083	150,000	75,000	-
Fines, Forfeitures & Assessments	1,501,500	1,200,000	-	-	-
Interest	400,000	100,000	7,500	1,000	7,000
Miscellaneous	570,000	125,000	-	-	-
<b>Total Revenues</b>	99,182,056	84,274,083	157,500	76,000	857,000
<b>Other Financing Sources:</b>					
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-
OWRB Proceeds From Prior Years	-	3,048,328	-	-	-
Transfer In	24,959,200	22,353,000	-	-	-
Bond/Note Proceeds	-	78,039,461	-	-	-
<b>Total Other Financing Sources</b>	24,959,200	103,440,789	-	-	-
<b>Total Revenues &amp; Sources</b>	124,141,256	187,714,873	157,500	76,000	857,000
<b>Beginning Reserved Fund Balance:</b>					
Emergency Reserve	17,107,842	32,367,995	-	-	-
Compensated Absences	3,000,000	-	-	-	-
Capital Projects	14,278,107	-	2,144,489	274,898	-
Debt Service	-	-	-	-	-
Other Purposes	-	-	-	-	1,788,011
<b>Total Beginning Reserved Fund Balance</b>	34,385,949	32,367,995	2,144,489	274,898	1,788,011
<b>Total Sources</b>	158,527,205	220,082,868	2,301,989	350,898	2,645,011
<b>Expenditures:</b>					
Personnel Services	23,449,448	28,819,025	-	-	-
Other Services and Charges	8,697,500	23,566,125	-	-	706,300
Materials And Supplies	2,081,450	8,679,200	-	-	9,000
Capital Outlay	-	82,605,297	225,000	200,000	-
Fiscal Agent Fees	-	-	-	-	-
Debt Service	-	18,319,910	-	-	-
<b>Total Expenditures</b>	34,228,398	161,989,557	225,000	200,000	715,300
<b>Other Financing Uses:</b>					
Transfers Out	89,801,706	25,453,000	-	-	300,000
Bond Issuance Costs	-	-	-	-	-
<b>Total Other Financing Uses</b>	89,801,706	25,453,000	-	-	300,000
<b>Total Expenditures &amp; Uses</b>	124,030,104	187,442,557	225,000	200,000	1,015,300
<b>Ending Reserved Fund Balance:</b>					
Emergency Reserve	17,852,770	32,640,311	-	-	-
Compensated Absences	3,000,000	-	-	-	-
Capital Projects	13,644,331	-	2,076,989	150,898	-
Debt Service	-	-	-	-	-
Other Purposes	-	-	-	-	1,629,711
<b>Total Ending Reserved Fund Balance</b>	34,497,102	32,640,311	2,076,989	150,898	1,629,711
<b>Total Budget</b>	158,527,205	220,082,868	2,301,989	350,898	2,645,011

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	VEHICLE REPLACEMENT FUND 329	SALES TAX CAPITAL IMPROVEMENT 330	POLICE ENHANCEMENT 331	PARK AND RECREATION CAPITAL IMPROVEMENT 332	CEMETERY CARE 333
<b>Revenues:</b>					
Taxes	-	10,783,868	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	48,000	-	-
Charges for Services	-	-	-	325,000	60,000
Fines, Forfeitures & Assessments	-	-	-	-	-
Interest	7,500	175,000	100	5,000	1,000
Miscellaneous	-	483,533	-	50,000	-
<b>Total Revenues</b>	<b>7,500</b>	<b>11,442,401</b>	<b>48,100</b>	<b>380,000</b>	<b>61,000</b>
<b>Other Financing Sources:</b>					
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-	-
Transfer In	2,500,000	-	-	-	-
Bond/Note Proceeds	-	30,000,000	-	-	-
<b>Total Other Financing Sources</b>	<b>2,500,000</b>	<b>30,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Sources</b>	<b>2,507,500</b>	<b>41,442,401</b>	<b>48,100</b>	<b>380,000</b>	<b>61,000</b>
<b>Beginning Reserved Fund Balance:</b>					
Emergency Reserve	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Capital Projects	673,820	12,290,873	-	1,823,867	427,849
Debt Service	-	550,000	-	-	-
Other Purposes	-	-	259,924	-	-
<b>Total Beginning Reserved Fund Balance</b>	<b>673,820</b>	<b>12,840,873</b>	<b>259,924</b>	<b>1,823,867</b>	<b>427,849</b>
<b>Total Sources</b>	<b>3,181,320</b>	<b>54,283,274</b>	<b>308,024</b>	<b>2,203,867</b>	<b>488,849</b>
<b>Expenditures:</b>					
Personnel Services	-	-	-	-	-
Other Services and Charges	-	-	20,000	-	-
Materials And Supplies	-	-	10,000	-	-
Capital Outlay	2,664,574	49,114,892	161,800	994,805	30,000
Fiscal Agent Fees	-	-	-	-	-
Debt Service	-	1,280,000	-	-	-
<b>Total Expenditures</b>	<b>2,664,574</b>	<b>50,394,892</b>	<b>191,800</b>	<b>994,805</b>	<b>30,000</b>
<b>Other Financing Uses:</b>					
Transfers Out	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Uses</b>	<b>2,664,574</b>	<b>50,394,892</b>	<b>191,800</b>	<b>994,805</b>	<b>30,000</b>
<b>Ending Reserved Fund Balance:</b>					
Emergency Reserve	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Capital Projects	516,746	3,338,381	-	-	458,849
Debt Service	-	550,000	-	-	-
Other Purposes	-	-	116,224	1,209,062	-
<b>Total Ending Reserved Fund Balance</b>	<b>516,746</b>	<b>3,888,381</b>	<b>116,224</b>	<b>1,209,062</b>	<b>458,849</b>
<b>Total Budget</b>	<b>3,181,320</b>	<b>54,283,274</b>	<b>308,024</b>	<b>2,203,867</b>	<b>488,849</b>

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	STREET AND ALLEY 334	HOUSING AND URBAN DEVELOPMENT 335	E-911 336	CRIME PREVENTION 337	BATTLE CREEK GOLF COURSE 340
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	1,000,000	882,171	-	30,500	-
Charges for Services	-	-	1,700,000	-	1,950,000
Fines, Forfeitures & Assessments	-	-	-	-	-
Interest	1,500	-	15,000	1,500	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>1,001,500</b>	<b>882,171</b>	<b>1,715,000</b>	<b>32,000</b>	<b>1,950,000</b>
<b>Other Financing Sources:</b>					
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-	-
Transfer In	-	-	-	-	-
Bond/Note Proceeds	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Sources</b>	<b>1,001,500</b>	<b>882,171</b>	<b>1,715,000</b>	<b>32,000</b>	<b>1,950,000</b>
<b>Beginning Reserved Fund Balance:</b>					
Emergency Reserve	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Capital Projects	1,032,264	-	-	-	-
Debt Service	-	-	-	-	-
Other Purposes	-	268,529	2,915,329	148,872	2,732,675
<b>Total Beginning Reserved Fund Balance</b>	<b>1,032,264</b>	<b>268,529</b>	<b>2,915,329</b>	<b>148,872</b>	<b>2,732,675</b>
<b>Total Sources</b>	<b>2,033,764</b>	<b>1,150,700</b>	<b>4,630,329</b>	<b>180,872</b>	<b>4,682,675</b>
<b>Expenditures:</b>					
Personnel Services	-	-	-	-	-
Other Services and Charges	-	-	-	5,500	1,500,000
Materials And Supplies	-	-	-	25,000	250,000
Capital Outlay	480,000	882,170	1,516,800	-	-
Fiscal Agent Fees	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>480,000</b>	<b>882,170</b>	<b>1,516,800</b>	<b>30,500</b>	<b>1,750,000</b>
<b>Other Financing Uses:</b>					
Transfers Out	1,100,000	-	1,100,000	-	-
Bond Issuance Costs	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,100,000</b>	<b>-</b>	<b>1,100,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Uses</b>	<b>1,580,000</b>	<b>882,170</b>	<b>2,616,800</b>	<b>30,500</b>	<b>1,750,000</b>
<b>Ending Reserved Fund Balance:</b>					
Emergency Reserve	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Capital Projects	453,764	-	-	-	-
Debt Service	-	-	-	-	-
Other Purposes	-	268,530	2,013,529	150,372	2,932,675
<b>Total Ending Reserved Fund Balance</b>	<b>453,764</b>	<b>268,530</b>	<b>2,013,529</b>	<b>150,372</b>	<b>2,932,675</b>
<b>Total Budget</b>	<b>2,033,764</b>	<b>1,150,700</b>	<b>4,630,329</b>	<b>180,872</b>	<b>4,682,675</b>

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	ALCOHOL ENFORCEMENT 341	STREET LIGHTING 342	STREET SALES TAX 343	POLICE SALES TAX 344	FIRE SALES TAX 345
<b>Revenues:</b>					
Taxes	-	-	5,391,883	3,254,000	3,254,000
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	358,300	901,000
Charges for Services	-	1,275,000	-	-	-
Fines, Forfeitures & Assessments	5,000	-	-	-	-
Interest	500	6,500	200,000	575,000	150,000
Miscellaneous	-	-	-	50,000	15,000
<b>Total Revenues</b>	5,500	1,281,500	5,591,883	4,237,300	4,320,000
<b>Other Financing Sources:</b>					
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-	-
Transfer In	-	-	-	37,499,815	32,942,691
Bond/Note Proceeds	-	-	-	-	-
<b>Total Other Financing Sources</b>	-	-	-	37,499,815	32,942,691
<b>Total Revenues &amp; Sources</b>	5,500	1,281,500	5,591,883	41,737,115	37,262,691
<b>Beginning Reserved Fund Balance:</b>					
Emergency Reserve	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Purposes	59,166	1,002,441	11,640,604	26,566,970	18,987,831
<b>Total Beginning Reserved Fund Balance</b>	59,166	1,002,441	11,640,604	26,566,970	18,987,831
<b>Total Sources</b>	64,666	2,283,941	17,232,487	68,304,084	56,250,522
<b>Expenditures:</b>					
Personnel Services	-	-	-	35,816,930	31,142,700
Other Services and Charges	5,000	660,000	400,000	3,947,400	2,135,600
Materials And Supplies	37,000	165,000	-	1,965,400	1,468,400
Capital Outlay	-	851,495	14,208,071	-	-
Fiscal Agent Fees	-	-	-	-	-
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	42,000	1,676,495	14,608,071	41,729,730	34,746,700
<b>Other Financing Uses:</b>					
Transfers Out	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-	-
<b>Total Expenditures &amp; Uses</b>	42,000	1,676,495	14,608,071	41,729,730	34,746,700
<b>Ending Reserved Fund Balance:</b>					
Emergency Reserve	-	-	-	-	-
Compensated Absences	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Purposes	22,666	607,446	2,624,416	26,574,354	21,503,822
<b>Total Ending Reserved Fund Balance</b>	22,666	607,446	2,624,416	26,574,354	21,503,822
<b>Total Budget</b>	64,666	2,283,941	17,232,487	68,304,084	56,250,522

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	ADMIN TECH FEE 346	CARES ACT 347	AMERICAN RELIEF 348	OPIOID SETTLEMENT 349	PSO 1% FRANCHISE ECON DEV 350	PSO 1% FRANCHISE INFRASTRUCTURE 351
<b>Revenues:</b>						
Taxes	-	-	-	-	812,500	812,500
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines, Forfeitures & Assessments	35,000	-	-	-	-	-
Interest	-	3,000	-	7,500	10,000	10,000
Miscellaneous	-	-	-	100,000	-	-
<b>Total Revenues</b>	35,000	3,000	-	107,500	822,500	822,500
<b>Other Financing Sources:</b>						
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Bond/Note Proceeds	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	-	-	-	-	-	-
<b>Total Revenues &amp; Sources</b>	35,000	3,000	-	107,500	822,500	822,500
<b>Beginning Reserved Fund Balance:</b>						
Emergency Reserve	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Purposes	167,020	579,757	355,999	1,904,114	1,853,683	1,312,119
<b>Total Beginning Reserved Fund Balance</b>	167,020	579,757	355,999	1,904,114	1,853,683	1,312,119
<b>Total Sources</b>	202,020	582,757	355,999	2,011,614	2,676,183	2,134,619
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	-
Other Services and Charges	4,000	-	-	250,000	250,000	-
Materials And Supplies	10,000	-	-	-	-	-
Capital Outlay	20,000	582,757	355,999	41,900	750,000	500,000
Fiscal Agent Fees	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	34,000	582,757	355,999	291,900	1,000,000	500,000
<b>Other Financing Uses:</b>						
Transfers Out	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-
<b>Total Other Financing Uses</b>	-	-	-	-	-	-
<b>Total Expenditures &amp; Uses</b>	34,000	582,757	355,999	291,900	1,000,000	500,000
<b>Ending Reserved Fund Balance:</b>						
Emergency Reserve	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Purposes	168,020	-	-	1,719,714	1,676,183	1,634,619
<b>Total Ending Reserved Fund Balance</b>	168,020	-	-	1,719,714	1,676,183	1,634,619
<b>Total Budget</b>	202,020	582,757	355,999	2,011,614	2,676,183	2,134,619

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	LIFERIDE 352	1994 BOND ISSUE 555	2008 BOND ISSUE 559	2011 BOND ISSUE 591	2014 BOND ISSUE 592	2018 BOND ISSUE 593	2026 BOND ISSUE 594
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	3,700,000	-	-	-	-	-	-
Fines, Forfeitures & Assessments	-	-	-	-	-	-	-
Interest	-	-	100	250	35,000	2,500,000	-
Miscellaneous	-	-	-	-	-	-	-
<b>Total Revenues</b>	3,700,000	-	100	250	35,000	2,500,000	-
<b>Other Financing Sources:</b>							
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-
Bond/Note Proceeds	-	-	-	-	-	18,775,000	-
<b>Total Other Financing Sources</b>	-	-	-	-	-	18,775,000	-
<b>Total Revenues &amp; Sources</b>	3,700,000	-	100	250	35,000	21,275,000	-
<b>Beginning Reserved Fund Balance:</b>							
Emergency Reserve	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-
Capital Projects	-	-	-	248,465	4,350,013	74,866,199	-
Debt Service	-	-	-	-	-	-	-
Other Purposes	-	-	33,307	-	-	-	-
<b>Total Beginning Reserved Fund Balance</b>	-	-	33,307	248,465	4,350,013	74,866,199	-
<b>Total Sources</b>	3,700,000	-	33,407	248,715	4,385,013	96,141,199	-
<b>Expenditures:</b>							
Personnel Services	-	-	-	-	-	-	-
Other Services and Charges	-	-	-	-	-	-	-
Materials And Supplies	-	-	-	-	-	-	-
Capital Outlay	-	-	33,407	248,715	4,385,013	81,820,962	-
Fiscal Agent Fees	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	33,407	248,715	4,385,013	81,820,962	-
<b>Other Financing Uses:</b>							
Transfers Out	3,700,000	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	145,000	-
<b>Total Other Financing Uses</b>	3,700,000	-	-	-	-	145,000	-
<b>Total Expenditures &amp; Uses</b>	3,700,000	-	33,407	248,715	4,385,013	81,965,962	-
<b>Ending Reserved Fund Balance:</b>							
Emergency Reserve	-	-	-	-	-	-	-
Compensated Absences	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	14,175,237	-
<b>Total Ending Reserved Fund Balance</b>	-	-	-	-	-	14,175,237	-
<b>Total Budget</b>	3,700,000	-	33,407	248,715	4,385,013	96,141,199	-

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	WORKERS COMP 660	GROUP HEALTH & LIFE 661	DEBT SERVICE 770	BROKEN ARROW ECONOMIC DEVELOPMENT AUTHORITY 887
<b>Revenues:</b>				
Taxes	-	-	24,748,271	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,620,000	15,580,478	-	-
Fines, Forfeitures & Assessments	-	-	-	-
Interest	5,000	6,500	600,000	150,000
Miscellaneous	50,000	-	-	1,700,000
<b>Total Revenues</b>	<b>1,675,000</b>	<b>15,586,978</b>	<b>25,348,271</b>	<b>1,850,000</b>
<b>Other Financing Sources:</b>				
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-
Transfer In	-	-	-	1,200,000
Bond/Note Proceeds	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>
<b>Total Revenues &amp; Sources</b>	<b>1,675,000</b>	<b>15,586,978</b>	<b>25,348,271</b>	<b>3,050,000</b>
<b>Beginning Reserved Fund Balance:</b>				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	25,101,867	-
Other Purposes	(120,977)	719,006	-	1,120,928
<b>Total Beginning Reserved Fund Balance</b>	<b>(120,977)</b>	<b>719,006</b>	<b>25,101,867</b>	<b>1,120,928</b>
<b>Total Sources</b>	<b>1,554,023</b>	<b>16,305,984</b>	<b>50,450,138</b>	<b>4,170,928</b>
<b>Expenditures:</b>				
Personnel Services	-	-	-	-
Other Services and Charges	1,550,000	15,000,000	-	1,750,000
Materials And Supplies	-	-	-	-
Capital Outlay	-	-	-	50,000
Fiscal Agent Fees	-	-	11,200	-
Debt Service	-	-	24,056,209	985,033
<b>Total Expenditures</b>	<b>1,550,000</b>	<b>15,000,000</b>	<b>24,067,409</b>	<b>2,785,033</b>
<b>Other Financing Uses:</b>				
Transfers Out	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures &amp; Uses</b>	<b>1,550,000</b>	<b>15,000,000</b>	<b>24,067,409</b>	<b>2,785,033</b>
<b>Ending Reserved Fund Balance:</b>				
Emergency Reserve	-	-	-	-
Compensated Absences	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	26,382,729	-
Other Purposes	4,023	1,305,984	-	1,385,895
<b>Total Ending Reserved Fund Balance</b>	<b>4,023</b>	<b>1,305,984</b>	<b>26,382,729</b>	<b>1,385,895</b>
<b>Total Budget</b>	<b>1,554,023</b>	<b>16,305,984</b>	<b>50,450,138</b>	<b>4,170,928</b>

**CITY OF BROKEN ARROW  
BUDGET SUMMARY  
FISCAL YEAR 2027**

DESCRIPTION	CREEK 51 TIF 888	SOUTH BA TIF 889	ADAMS CREEK TIF 890	SUNSET TIF 891	HACKBERRY TIF 892	TOTAL
<b>Revenues:</b>						
Taxes	75,000	2,043,513	204,350	4,573,626	1,336,948	135,361,458
Licenses & Permits	-	-	-	-	-	2,669,000
Intergovernmental	-	-	-	-	-	3,844,971
Charges for Services	-	-	-	-	-	125,480,117
Fines, Forfeitures & Assessments	-	-	-	-	-	2,741,500
Interest	500	2,500	500	-	-	4,984,950
Miscellaneous	-	-	-	-	-	3,143,533
<b>Total Revenues</b>	75,500	2,046,013	204,850	4,573,626	1,336,948	278,225,529
<b>Other Financing Sources:</b>						
Transfer of Fund Balance For Prior Year Capital Projects	-	-	-	-	-	-
OWRB Proceeds From Prior Years	-	-	-	-	-	3,048,328
Transfer In	-	-	-	-	-	121,454,706
Bond/Note Proceeds	-	-	-	-	-	126,814,461
<b>Total Other Financing Sources</b>	-	-	-	-	-	251,317,495
<b>Total Revenues &amp; Sources</b>	75,500	2,046,013	204,850	4,573,626	1,336,948	529,543,024
<b>Beginning Reserved Fund Balance:</b>						
Emergency Reserve	-	-	-	-	-	49,475,837
Compensated Absences	-	-	-	-	-	3,000,000
Capital Projects	-	-	-	-	-	112,410,845
Debt Service	-	-	-	-	-	25,651,867
Other Purposes	123,153	661,110	-	-	964,392	76,043,963
<b>Total Beginning Reserved Fund Balance</b>	123,153	661,110	-	-	964,392	266,582,512
<b>Total Sources</b>	198,653	2,707,123	204,850	4,573,626	2,301,340	796,125,536
<b>Expenditures:</b>						
Personnel Services	-	-	-	-	-	119,228,102
Other Services and Charges	37,500	-	204,350	-	-	60,689,275
Materials And Supplies	-	-	-	-	-	14,700,450
Capital Outlay	-	-	-	-	-	242,723,658
Fiscal Agent Fees	-	-	-	-	-	11,200
Debt Service	-	1,332,148	-	2,667,103	1,046,331	49,686,733
<b>Total Expenditures</b>	37,500	1,332,148	204,350	2,667,103	1,046,331	487,039,418
<b>Other Financing Uses:</b>						
Transfers Out	-	-	-	-	-	121,454,706
Bond Issuance Costs	-	-	-	-	-	145,000
<b>Total Other Financing Uses</b>	-	-	-	-	-	121,599,706
<b>Total Expenditures &amp; Uses</b>	37,500	1,332,148	204,350	2,667,103	1,046,331	608,639,124
<b>Ending Reserved Fund Balance:</b>						
Emergency Reserve	-	-	-	-	-	50,493,081
Compensated Absences	-	-	-	-	-	3,000,000
Capital Projects	-	-	-	-	-	20,639,959
Debt Service	-	-	-	-	-	26,932,729
Other Purposes	161,153	1,374,975	500	1,906,524	1,255,009	86,420,643
<b>Total Ending Reserved Fund Balance</b>	161,153	1,374,975	500	1,906,524	1,255,009	187,486,412
<b>Total Budget</b>	198,653	2,707,123	204,850	4,573,626	2,301,340	796,125,536