



Broken Arrow Public Schools

Fiscal Year
2019–2020

Budget
Proposal

September 2019

Presented by Natalie Eneff, CFO



Broken Arrow Public Schools

General Fund

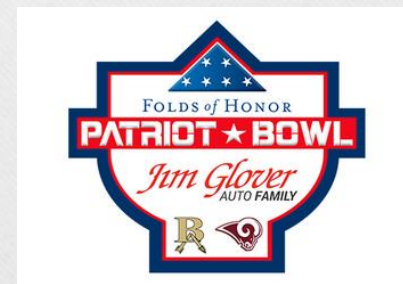
PASSIONATE
ABOUT
LEARNING....



Revenue Budget

AMAZING IS
COMING UP

EMBRACE
OUR
CALLING....



Student – focused, relationship driven, celebrate and find strength...
This is home BA



Points of Pride

- ABC's of school finance launched during 18-19 school year
- CAFR/PAFR recognized by GFOA/ASBO
- Revenue share with Commerce Bank continues to increase
- 13,923 purchase orders processed, 19,905 Invoices, and 63,599 payments.



Broken Arrow Public Schools

General Fund

2019-2020 Proposed Revenue Budget

Source	Actual 2018-2019	Proposed Budget 2019-2020
Ad Valorem	\$ 34,134,529	\$ 34,134,529
Local and Other Sources	\$ 2,510,429	\$ 1,936,218
Intermediate Sources	\$ 5,076,661	\$ 5,076,661
State Aid	\$ 53,128,539	\$ 57,484,825
State Sources	\$ 23,570,398	\$ 23,651,176
Federal Sources	\$ 6,713,459	\$ 6,713,459
Non-Revenue Receipts/ Return of Assets	\$ 2,271,469	\$ 1,857,569
TOTALS:	<u>\$ 127,405,484</u>	<u>\$ 130,854,437</u>



Broken Arrow Public Schools
General Fund

Points of the Proposed Budget



→ 19-20 Fund balance carryover: **\$15,562,098**

Must fund **payroll** until State Aid Revenue builds (October) =
approx. \$12.3 million

Must fund **federal programs** until claims are filed (October) =
approx. \$1.7 million

→ State Aid \$4.4 million higher than 2018-2019

Teacher raise approx. \$1.8 million w/benefits

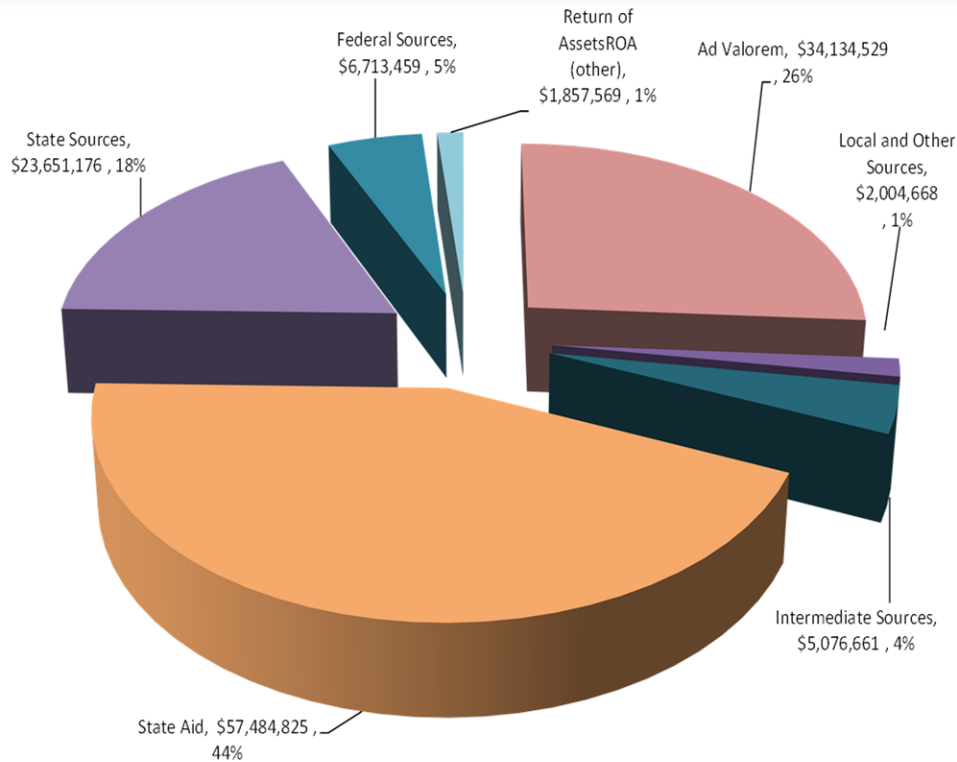
Custodial increase approx. \$0.3 million w/benefits





2019-20 Highlighted General Fund Budget Changes

2018-19 Actual Expenditures over Revenue by - \$400,781.00



Total Revenue Estimate:
\$130,854,436

State Aid 44% of Revenue



Broken Arrow Public Schools

General Fund

Expenditure Budget





Broken Arrow Public Schools

General Fund

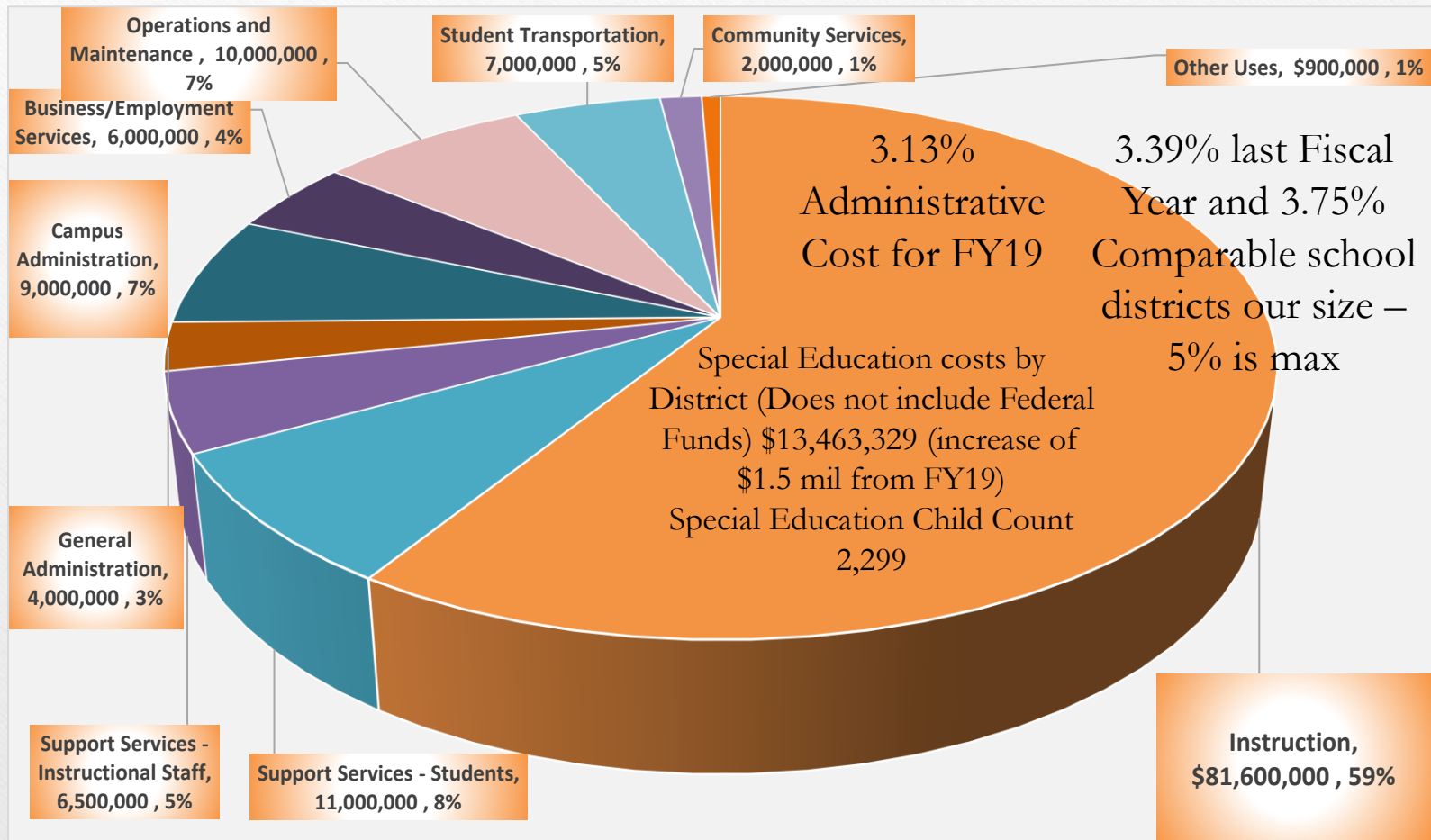
2019-2020 Proposed Expenditure Budget

	2018-2019 Actual	2019-2020 Proposed
Instruction	\$ 76,382,902	\$ 81,600,000
Support Services - Students	11,059,717	11,000,000
Support Services - Instructional Staff	6,269,478	6,500,000
General Administration	2,554,193	4,000,000
Campus Administration	8,246,905	9,000,000
Business/Employment Services	5,515,358	6,000,000
Operations and Maintenance	9,358,878	10,000,000
Student Transportation	6,662,698	7,000,000
Community Services	1,180,010	2,000,000
Other Uses	\$ 576,124	\$ 900,000
TOTALS:	\$ 127,806,264	\$ 138,000,000



\$138,000,000

59% of total budget on Instruction and 13% on Instructional Support





Broken Arrow Public Schools

General Fund

Revenue & Expenditure

Comparison & Proposed

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Proposed Budget 2019-20
TOTAL REVENUES	112,009,106	112,819,255	115,218,695	127,405,483	130,854,437
TOTAL EXPENDITURES	114,215,710	112,122,684	109,731,960	127,806,264	138,000,000
EXCESS REV (EXP)	(2,206,604)	696,571	5,486,735	(400,781)	(7,145,563)
FUND BALANCE 07/1	11,986,178	9,779,574	10,476,145	15,962,880	15,562,099
FUND BALANCE 06/30	\$ 9,779,574	\$ 10,476,145	\$ 15,962,880	\$ 15,562,099	\$ 8,416,536

(figures may be different due to rounding)



Broken Arrow Public Schools

Building Fund

Revenue Budget





Broken Arrow Public Schools
Building Fund

2019-2020 Proposed Revenue Budget

Source	Actual 2018-2019	Proposed Budget 2018-2019
Ad Valorem	\$ 4,875,025	\$ 4,875,025
Local and Other Sources	\$ 523,089	\$ 503,383
State Aid	\$ 174,128	\$ 178,000
Non-Revenue Receipts/ Return of Assets	\$ 232,900	\$ 15,000
TOTALS:	\$ 5,805,142	\$ 5,571,407

(figures may be different due to rounding)

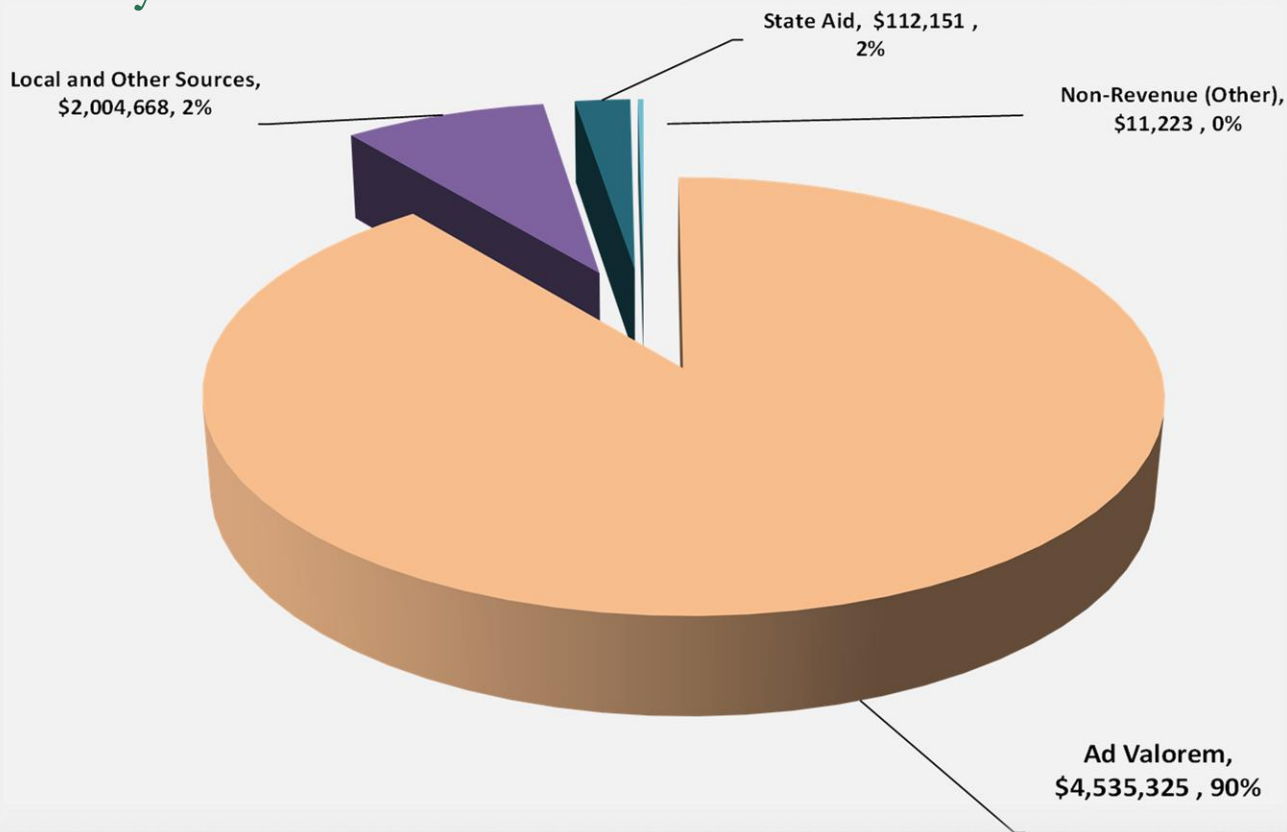


2018-19 Highlighted Building Fund Budget Changes

Special Revenue in this fund only

State Aid portion is allotted from General Fund for payroll

Rental income – \$172,085 in 2018-19 – Increased over 120% from previous year.





Broken Arrow Public Schools

Building Fund

Expenditure Budget





Broken Arrow Public Schools

Building Fund

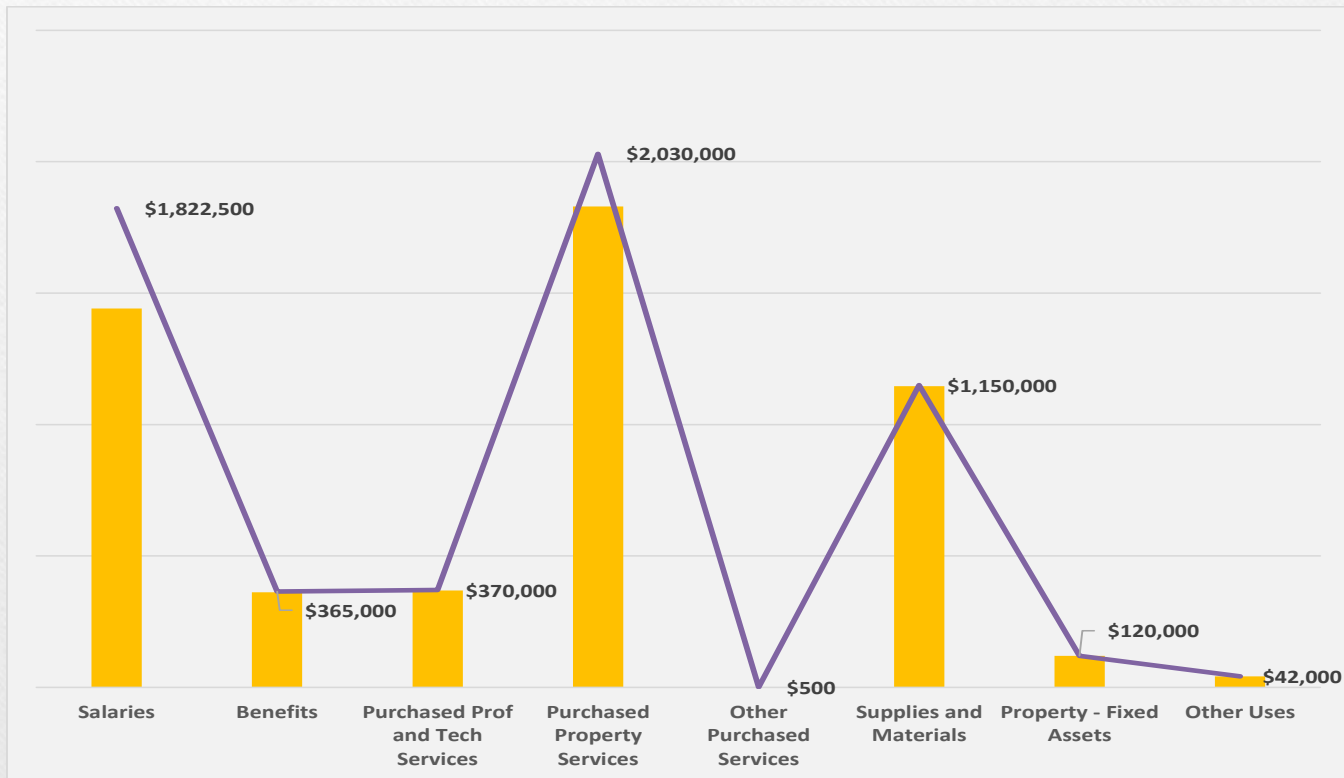
2019-2020 Proposed Expenditure Budget

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Proposed Budget 2019-20
TOTAL REVENUES	4,701,717	4,906,800	5,301,331	5,805,141	5,571,407
TOTAL EXPENDITURES	3,844,259	4,053,862	4,604,058	5,308,805	5,900,000
EXCESS REV (EXP)	857,458	852,938	697,273	496,337	(328,593)
FUND BALANCE 07/1	1,025,275	1,882,733	2,735,671	3,432,944	3,929,281
FUND BALANCE 06/30	\$ 1,882,733	\$ 2,735,671	\$ 3,432,944	\$ 3,929,280	\$ 3,600,688

(figures may be different due to rounding)



	2018-19 Actual	2019-20 Proposed
Salaries	\$ 1,440,978	\$ 1,822,500
Benefits	\$ 362,050	\$ 365,000
Purchased Prof and Tech Services	\$ 368,878	\$ 370,000
Purchased Property Services	\$ 1,830,000	\$ 2,030,000
Other Purchased Services	\$ -	\$ 500
Supplies and Materials	\$ 1,145,609	\$ 1,150,000
Property - Fixed Assets	\$ 119,675	\$ 120,000
Other Uses	\$ 41,615	\$ 42,000
Total	\$ 5,308,805	\$ 5,900,000





Broken Arrow Public Schools

Child Nutrition Fund

Revenue

Budget





Broken Arrow Public Schools

Child Nutrition Fund

2019-2020 Proposed Revenue Budget

Source	Actual 2018-2019	Proposed Budget 2019-2020
Local and Other Sources	\$ 3,972,703	\$ 3,968,325
State Aid	\$ 715,123	\$ 715,123
State Sources	\$ 77,227	\$ 77,227
Federal Sources	\$ 4,676,280	\$ 4,676,280
Non-Revenue Receipts/ Return of Assets	\$ 260,504	\$ 3,700
TOTALS:	\$ 9,701,837	\$ 9,440,654

(figures may be different due to rounding)



Broken Arrow Public Schools

Child Nutrition Fund

Revenue & Expenditure

Comparison & Proposed

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTUAL 2018-2019	Proposed Budget 2019-20
TOTAL REVENUES	\$ 9,117,319	\$ 9,317,350	\$ 9,211,602	\$ 9,701,837	\$ 9,440,654
TOTAL EXPENDITURES	8,967,861	9,007,537	9,243,655	9,991,129	10,000,000
EXCESS REV (EXP)	149,458	309,813	(32,054)	(289,292)	(559,346)
FUND BALANCE 07/1	1,815,289	1,964,746	2,274,559	2,242,506	1,953,214
FUND BALANCE 06/30	\$ 1,964,746	\$ 2,274,559	\$ 2,242,506	\$ 1,953,214	\$ 1,393,869

(figures may be different due to rounding)

