



Broken Arrow Public Schools

Fiscal Year
2020 – 2021

Budget
Proposal

September 2020

Presented by Natalie Eneff, CFO



Broken Arrow Public Schools

General Fund

Revenue Budget

The magnitude and disruption from the Covid-19 pandemic significantly impacted the district and required difficult decisions about operations, financial, and strategic matters. While there was an unprecedented level of uncertainty about the economy and future elements of earnings, our district approached the pandemic with a responsible plan to exercise significant immediate changes to conserve funds for maintaining a stable platform of financial success.



Broken Arrow Public Schools
General Fund

2020-2021 Proposed Revenue Budget

Source	Actual 2019-2020	Proposed Budget 2020-2021
Ad Valorem	\$ 34,853,715	\$ 31,900,000
Local and Other Sources	2,665,056	2,665,000
Intermediate Sources	5,519,302	5,400,000
State Aid	56,927,885	54,664,000
State Sources	23,020,259	23,020,000
Federal Sources	8,095,997	10,000,000
Non-Revenue Receipts/ Return of Assets	\$ 2,462,263	\$ 2,000,000
TOTALS:	<u>\$ 133,544,477</u>	<u>\$ 129,649,000</u>



Broken Arrow Public Schools

General Fund

Points of the Proposed Budget

→ 20-21 Available (not restricted use) Fund balance carryover: \$18,698,739

Must fund **payroll** until State Aid revenue builds/pays (1st payment notice is October) =
approx. \$13.1 million – payroll

Must fund NEW **federal programs** until claims are filed (October/November) =
approx. \$3.5 million – reimbursable grants require district to fund first

→ State Aid \$2.3 million *less* than 2019-2020

→ Possible \$3.5 million *less* in Ad Valorem

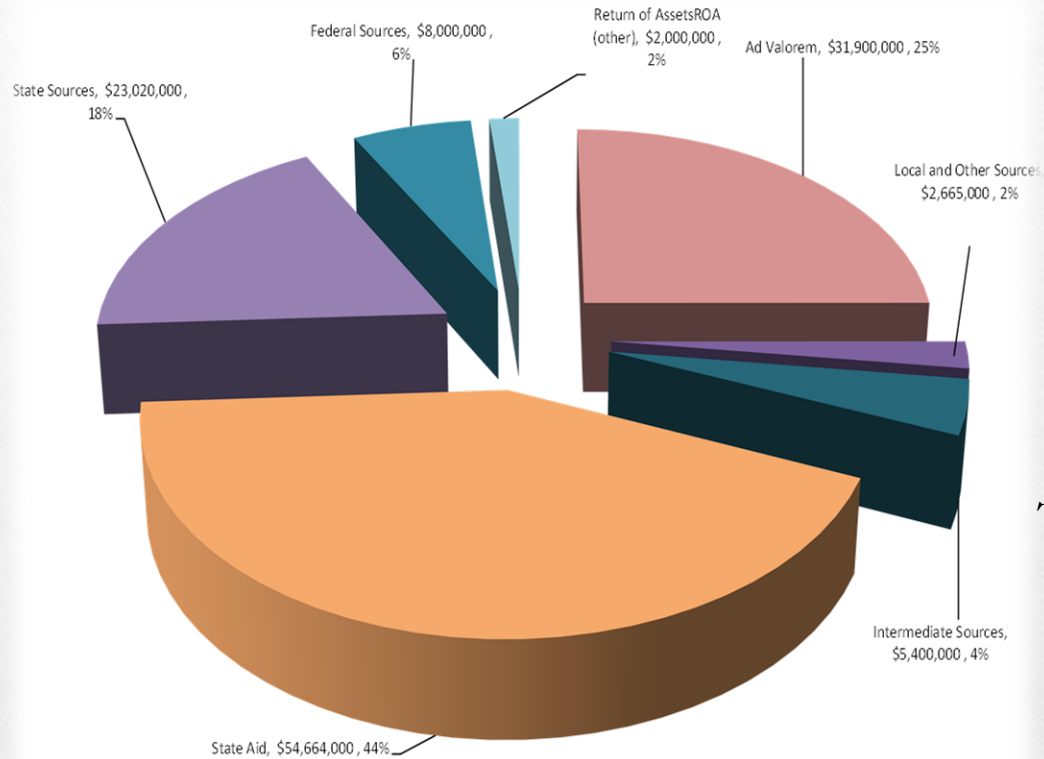
Additional Costs This Year:

Teacher Raise	Credit Recovery Position
Sub Increase	Digital Position
B&A New Positions	Dual Fill Cost
Virtual Education Increase	Virtual Eschool Increase Cost
Warehouse Additional Costs	New Elementary Costs

Cost: \$999,044



2020-21 Highlighted General Fund Budget Changes



Total Revenue Collected:

\$133,544,477

State Aid 44% of Revenue

Total Revenue Projected for
2020-2021:

\$129,649,000

\$ (3,895,477) Decrease



Broken Arrow Public Schools

General Fund

Expenditure Budget





Broken Arrow Public Schools

General Fund

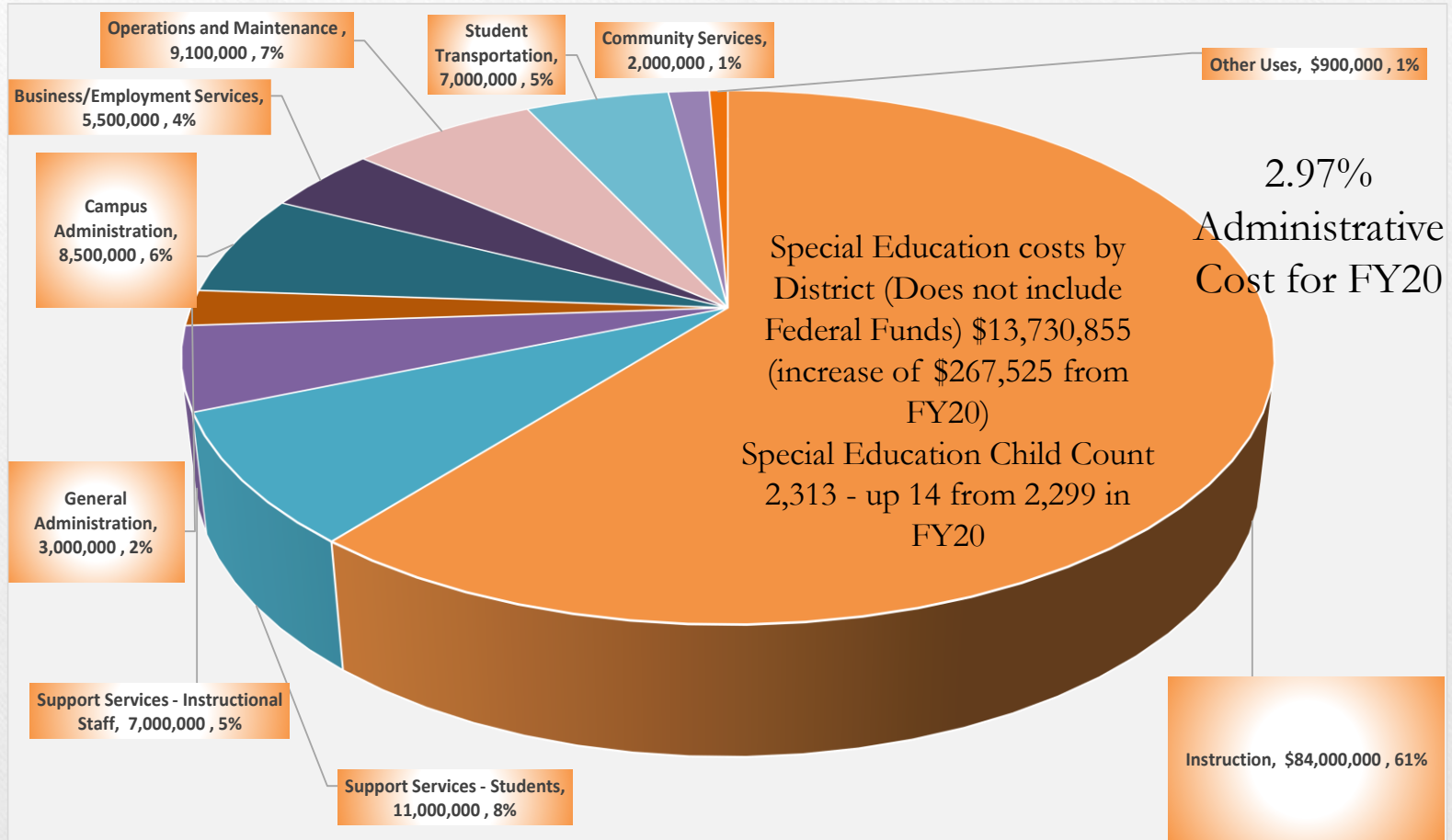
2020-2021 Proposed Expenditure Budget

	2019-2020 Actual	2020-2021 Proposed
Instruction	\$ 79,100,407	\$ 84,000,000
Support Services - Students	10,965,342	11,000,000
Support Services - Instructional Staff	6,171,966	7,000,000
General Administration	2,790,277	3,000,000
Campus Administration	8,420,001	8,500,000
Business/Employment Services	5,303,271	5,500,000
Operations and Maintenance	9,098,499	9,100,000
Student Transportation	6,769,293	7,000,000
Community Services	1,183,122	2,000,000
Other Uses	\$ 605,657	\$ 900,000
TOTALS:	\$ 130,407,835	\$ 138,000,000



\$138,000,000

61% of total budget on Instruction and 13% on Instructional Support





Broken Arrow Public Schools

General Fund

Revenue & Expenditure

Comparison & Proposed

	<u>ACTUAL</u> <u>2016-17</u>	<u>ACTUAL</u> <u>2017-18</u>	<u>ACTUAL</u> <u>2018-19</u>	<u>ACTUAL</u> <u>2019-20</u>	<u>Proposed</u> <u>Budget</u> <u>2020-21</u>
TOTAL REVENUES	<u>112,819,255</u>	<u>115,218,695</u>	<u>127,405,483</u>	<u>133,544,477</u>	<u>129,649,000</u>
TOTAL EXPENDITURES	<u>112,122,684</u>	<u>109,731,960</u>	<u>127,806,264</u>	<u>130,407,835</u>	<u>138,000,000</u>
EXCESS REV (EXP)	696,571	5,486,735	(400,781)	3,136,642	(8,351,000)
FUND BALANCE 07/1	9,779,574	10,476,145	15,962,880	15,562,098	18,698,740
FUND BALANCE 06/30	<u>\$ 10,476,145</u>	<u>\$ 15,962,880</u>	<u>\$ 15,562,098</u>	<u>\$ 18,698,740</u>	<u>\$ 10,347,740</u>

(figures may be different due to rounding)



Broken Arrow Public Schools

Building Fund

Revenue Budget





Broken Arrow Public Schools
Building Fund

2020-2021 Proposed Revenue Budget

Source	Actual 2019-2020	Proposed Budget 2020-2021
Ad Valorem	\$ 4,977,787	\$ 3,200,000
Local and Other Sources	\$ 1,391,951	\$ 500,000
State Aid	\$ 179,518	\$ 178,000
Non-Revenue Receipts/ Return of Assets	\$ 126,873	\$ 50,000
TOTALS:	<u>\$ 6,676,129</u>	<u>\$ 3,928,000</u>

(figures may be different due to rounding)



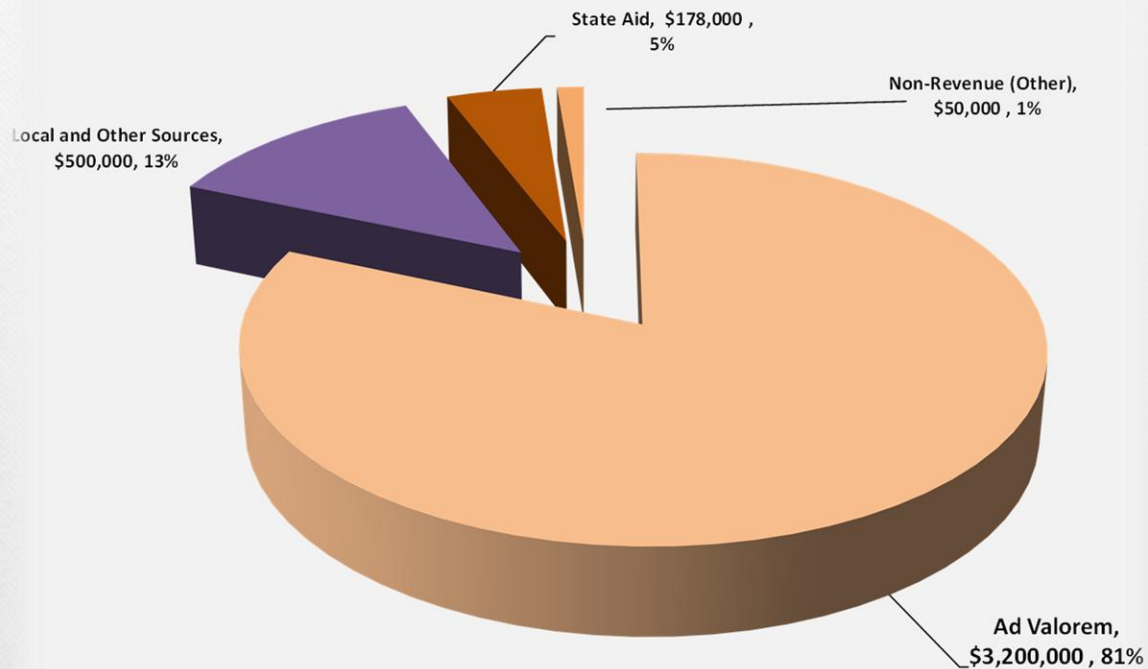
2020-21 Highlighted Building Fund Budget Changes

Special Revenue in this fund only

State Aid portion is allotted from General Fund for payroll

2019-20 One time insurance funding accounts for reduction

Ad Valorem decrease





Broken Arrow Public Schools

Building Fund

Expenditure Budget





Broken Arrow Public Schools

Building Fund

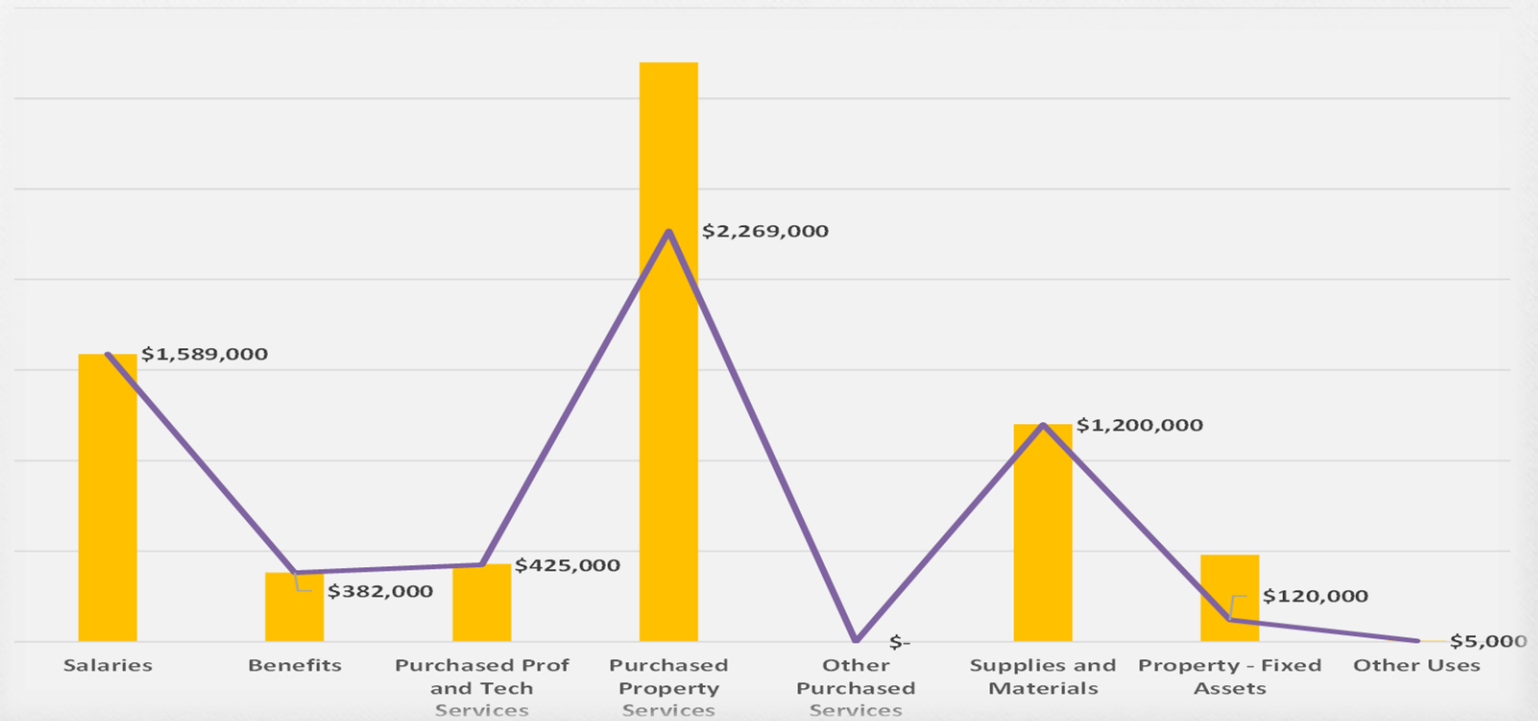
2020-2021 Proposed Expenditure Budget

	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Proposed Budget 2020-21
TOTAL REVENUES	4,906,800	5,301,331	5,805,141	6,676,129	3,928,000
TOTAL EXPENDITURES	4,053,862	4,604,058	5,308,805	7,285,867	5,990,000
EXCESS REV (EXP)	852,938	697,273	496,337	(609,738)	(2,062,000)
FUND BALANCE 07/1	1,882,733	2,735,671	3,432,944	3,929,281	3,319,543
FUND BALANCE 06/30	\$ 2,735,671	\$ 3,432,944	\$ 3,929,280	\$ 3,319,543	\$ 1,257,543

(figures may be different due to rounding)



	2019-20 Actual	2020-21 Proposed
Salaries	\$ 1,588,309	\$ 1,589,000
Benefits	\$ 381,638	\$ 382,000
Purchased Prof and Tech Services	\$ 429,546	\$ 425,000
Purchased Property Services	\$ 3,199,445	\$ 2,269,000
Other Purchased Services	\$ -	\$ -
Supplies and Materials	\$ 1,201,112	\$ 1,200,000
Property - Fixed Assets	\$ 480,979	\$ 120,000
Other Uses	\$ 4,838	\$ 5,000
Total	\$ 7,285,867	\$ 5,990,000





Broken Arrow Public Schools

Child Nutrition Fund

Revenue

Budget





Broken Arrow Public Schools

Child Nutrition Fund

2020-2021 Proposed Revenue Budget

Source	Actual 2019-2020	Proposed Budget 2020-2021
Local and Other Sources	\$ 3,211,982	\$ 3,220,600
State Aid	\$ 731,592	\$ 731,500
State Sources	\$ 89,908	\$ 89,900
Federal Sources	\$ 3,909,938	\$ 3,909,000
Non-Revenue Receipts/ Return of Assets	\$ 205,936	\$ 199,000
TOTALS:	\$ 8,149,355	\$ 8,150,000

(figures may be different due to rounding)



Broken Arrow Public Schools

Child Nutrition Fund

Revenue & Expenditure

Comparison & Proposed

	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	Proposed Budget 2020-21
TOTAL REVENUES	\$ 9,317,350	\$ 9,211,602	\$ 9,701,837	\$ 8,149,355	\$ 8,150,000
TOTAL EXPENDITURES	9,007,537	9,243,655	9,991,129	8,574,193	8,500,000
EXCESS REV (EXP)	309,813	(32,054)	(289,292)	(424,838)	(350,000)
FUND BALANCE 07/1	1,964,746	2,274,559	2,242,506	1,953,214	1,528,376
FUND BALANCE 06/30	\$ 2,274,559	\$ 2,242,506	\$ 1,953,214	\$ 1,528,376	\$ 1,178,376

(figures may be different due to rounding)



2020-21 Child Nutrition Fund - Highlights

COVID19 Strikes the CN department:

Catering Revenue:		
2018-19	2019-20	
\$ 21,299	\$ 12,589	(8,710)

Indirect Costs reimbursed back to General Fund: Pays for CN workers compensation, costs for business personnel, etc.

BY FUNCTION:	2019-20 Actual	2020-21 Proposed	BY OBJECT:	2019-20 Actual	2020-21 Proposed
Food Preparation Services	4,118,254	4,118,000	Salaries	3,450,922	3,451,000
Food Supplies/Delivery	190,931	190,000	Benefits	1,013,335	1,015,000
Other Direct Services	938,637	900,000	Purchased Prof and Tech Services	114,926	114,000
Food Procurement -			Purchased Property Services	10,954	11,000
Reimbursable Meals	3,041,922	3,100,000	Other Purchased Services	41,569	41,500
A la carte	38,877	38,500	Supplies and Materials	3,772,341	3,775,000
Food Procurement -			Property - Fixed Assets	47,940	47,000
Adult /Contract Meals	33,773	33,500	Other Uses	122,206	45,500
Oth CN Nutr Programs	211,800	120,000			
Capital Outlays	-	-			
TOTALS:	\$8,574,193.08	\$8,500,000.00		\$8,574,193.08	\$8,500,000.00

(figures may be different due to rounding)