



# Broken Arrow Public Schools

*Fiscal Year*  
*2018–2019*

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*Budget*  
*Proposal*

September 2018

Presented by Natalie Eneff, CFO



# Broken Arrow Public Schools

## *General Fund*

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### Revenue Budget







# Broken Arrow Public Schools

## *General Fund*

### 2018-2019 Proposed Revenue Budget

Source	Actual 2017-2018	Proposed Budget 2018-2019
Ad Valorem	\$ 32,134,540	\$ 31,755,986
Local and Other Sources	\$ 2,004,668	\$ 2,004,668
Intermediate Sources	\$ 4,911,914	\$ 4,911,914
State Aid	\$ 55,646,796	\$ 66,056,414
State Sources	\$ 10,698,512	\$ 11,591,046
Federal Sources	\$ 7,109,845	\$ 7,109,845
Non-Revenue Receipts/ Return of Assets	\$ 2,712,420	\$ 2,266,022
<b>TOTALS:</b>	<b>\$ 115,218,695</b>	<b>\$ 125,695,894</b>



**Broken Arrow Public Schools**  
*General Fund*

# Points of the Proposed Budget



- 
- 18-19 Fund balance carryover **\$15,962,880** – Help fund raises and stipend.
  - State Aid \$ amounts may be adjusted mid year
  - Total proposed revenue budget = reported on the Estimate of Needs to be approved by the Excise Board (*EON allows up to \$141 mil in 2018-19 appropriations, which includes fund balances – see EON copy Exhibit Y*)





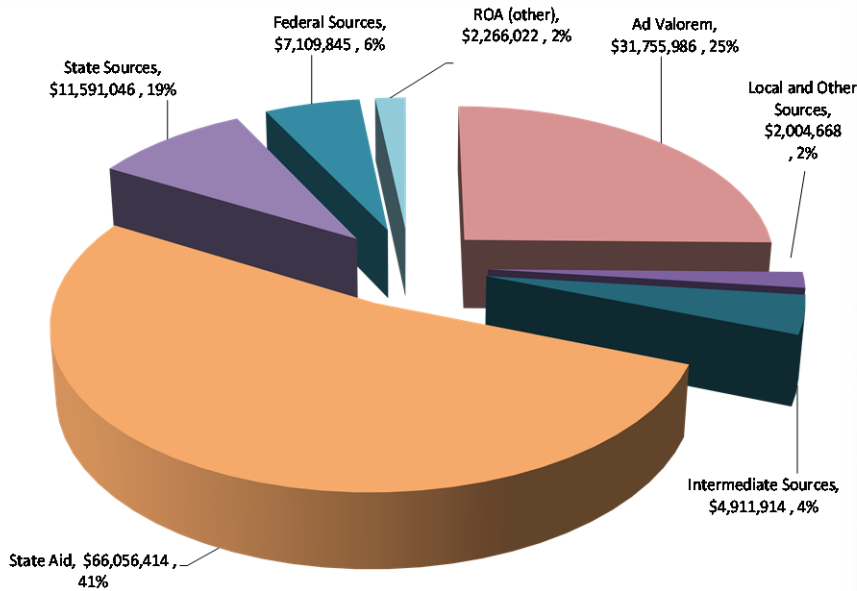


## 2018-19 Highlighted General Fund Budget Changes

Teacher Pay Raises: **increase +** in State Aid by **\$10,681,197**

Textbook Allocation is Back - **\$892,534**

2017-18 Actual Expenditures under Revenue by - **\$5,486,735**  
*healthy addition to ending fund balance*



Total Revenue Estimate:  
**\$125,695,894**

State Aid 41% of Revenue



# Broken Arrow Public Schools

## *General Fund*

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### Expenditure Budget







**Broken Arrow Public Schools**  
*General Fund*

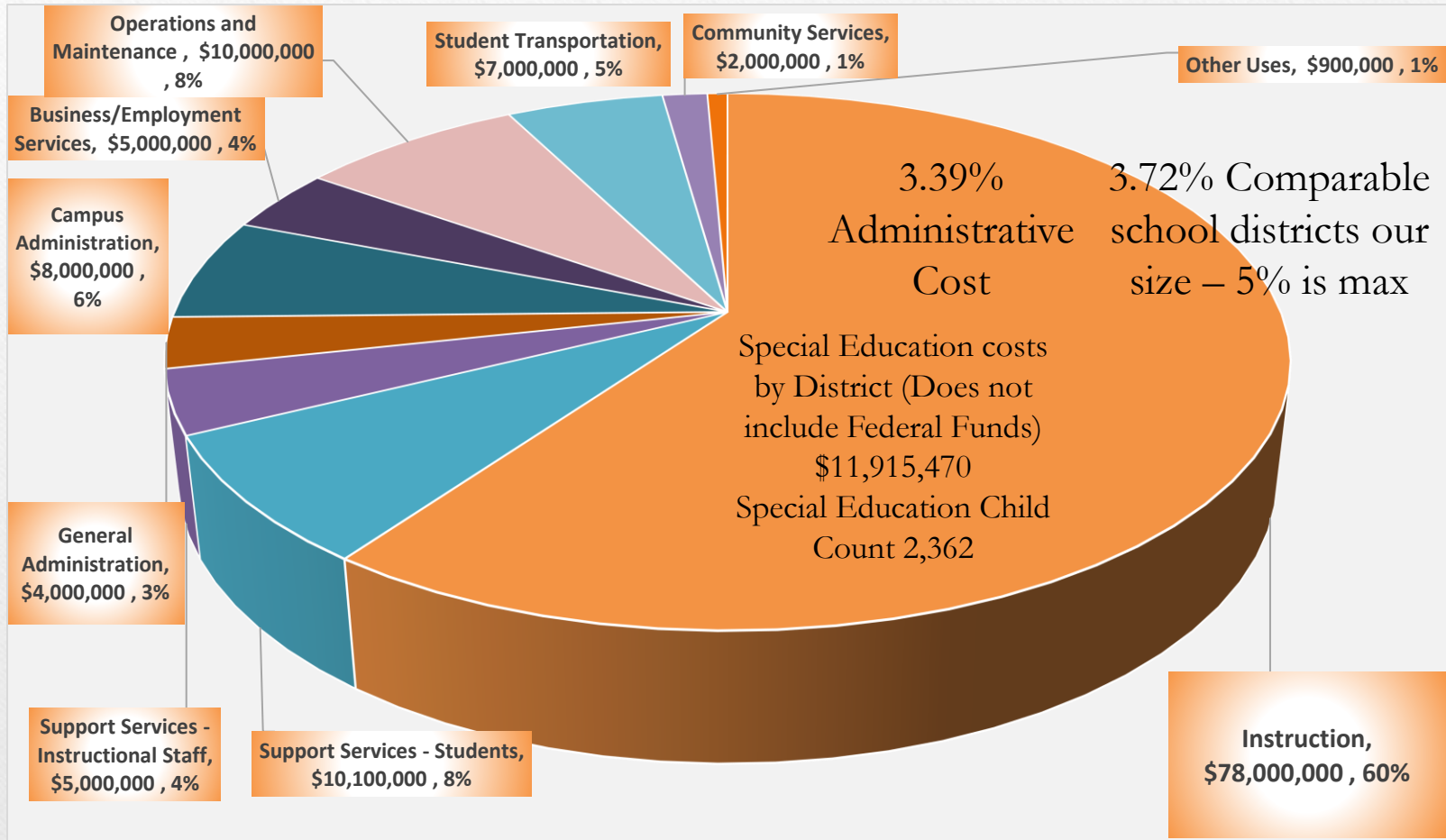
2018-2019 Proposed Expenditure Budget

	2017-2018 Actual	2018-2019 Proposed
Instruction	\$ 64,385,888	\$ 78,000,000
Support Services - Students	\$ 9,514,162	\$ 10,100,000
Support Services - Instructional Staff	\$ 4,811,605	\$ 5,000,000
General Administration	\$ 2,584,541	\$ 4,000,000
Campus Administration	\$ 7,399,834	\$ 8,000,000
Business/Employment Services	\$ 4,603,011	\$ 5,000,000
Operations and Maintenance	\$ 9,181,291	\$ 10,000,000
Student Transportation	\$ 5,632,241	\$ 7,000,000
Community Services	\$ 1,028,111	\$ 2,000,000
Other Uses	\$ 591,276	\$ 900,000
<b>TOTALS:</b>	<b>\$ 109,731,960</b>	<b>\$ 130,000,000</b>



\$130,000,000

60% of total budget on Instruction and 12% on Instructional Support







# Broken Arrow Public Schools

## *General Fund*

### Revenue & Expenditure

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### Comparison & Proposed

	<u>ACTUAL 2015-2016</u>	<u>ACTUAL 2016-2017</u>	<u>ACTUAL 2017-2018</u>	<u>Proposed Budget 2018-19</u>
<b>TOTAL REVENUES</b>	<u>112,009,106</u>	<u>112,819,255</u>	<u>115,218,695</u>	<u>125,695,895</u>
<b>TOTAL EXPENDITURES</b>	<u>114,215,710</u>	<u>112,122,684</u>	<u>109,731,960</u>	<u>130,000,000</u>
<b>EXCESS REV (EXP)</b>	<b>(2,206,604)</b>	696,571	5,486,735	<b>(4,304,105)</b>
<b>FUND BALANCE 07/1</b>	11,986,178	9,779,574	10,476,145	15,962,880
<b>FUND BALANCE 06/30</b>	<u>\$ 9,779,574</u>	<u>\$ 10,476,145</u>	<u>\$ 15,962,880</u>	<u>\$ 11,658,775</u>



# Broken Arrow Public Schools

## *Building Fund*

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### Revenue Budget







**Broken Arrow Public Schools**  
*Building Fund*

2018-2019 Proposed Revenue Budget

Source	Actual 2017-2018	Proposed Budget 2018-2019
Ad Valorem	\$ 4,589,388	\$ 4,535,325
Local and Other Sources	\$ 411,179	\$ 411,179
State Aid	\$ 112,151	\$ 112,151
Non-Revenue Receipts/ Return of Assets	\$ 188,612	\$ 11,223
<b>TOTALS:</b>	<b>\$ 5,301,330</b>	<b>\$ 5,069,878</b>

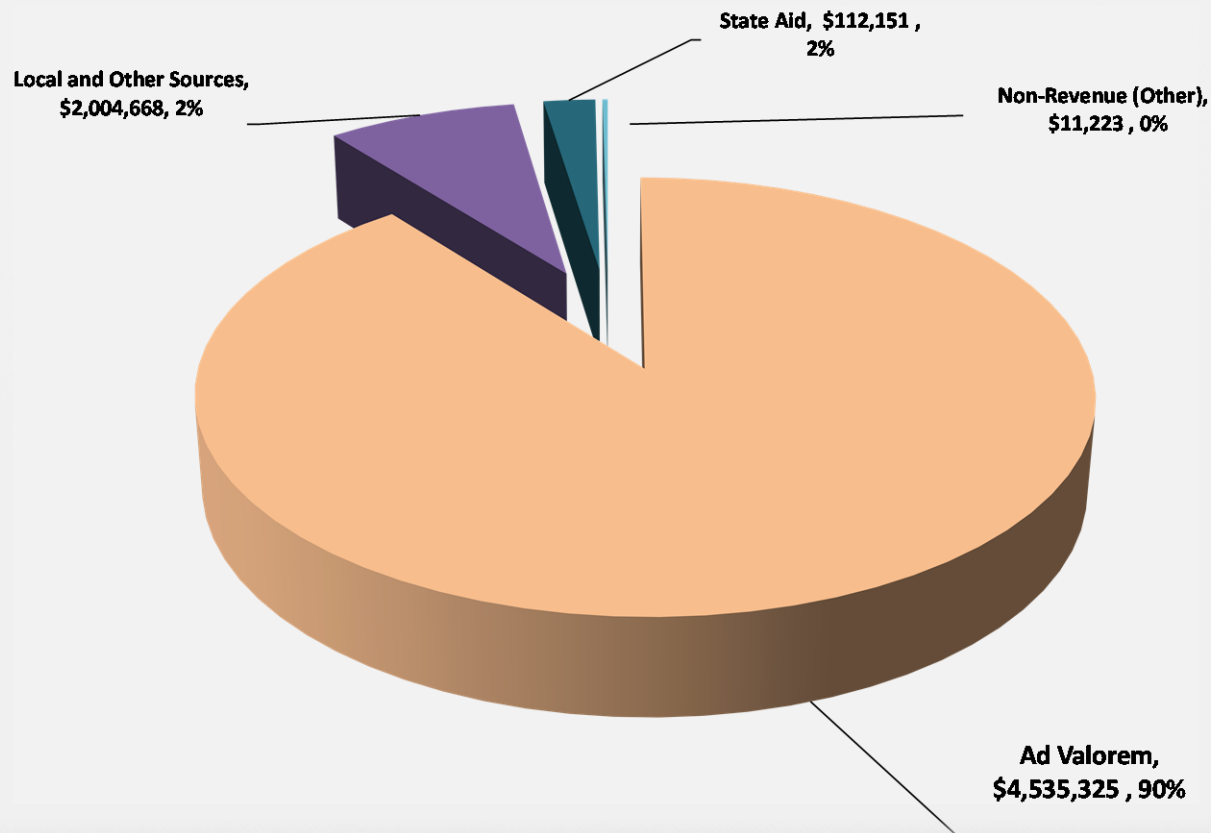


## 2018-19 Highlighted Building Fund Budget Changes

Special Revenue in this fund only

State Aid portion is allotted from General Fund for payroll

Rental income – Increased \$70,584 from 2016-2017







# Broken Arrow Public Schools

## *Building Fund*

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### Expenditure Budget





**Broken Arrow Public Schools**  
*Building Fund*

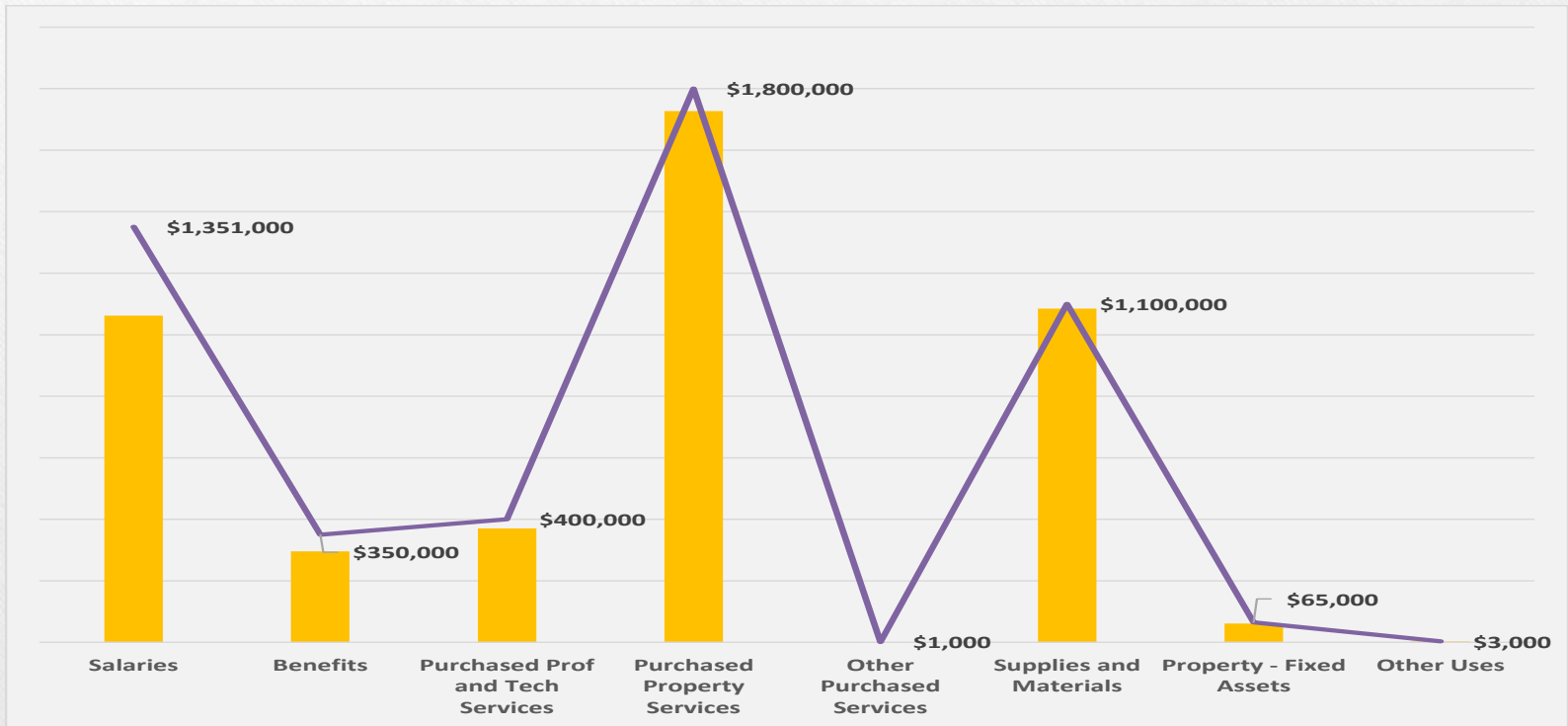
2018-2019 Proposed Expenditure Budget

	2017-2018 Actual	2018-2019 Proposed
Salaries	\$ 1,061,928	\$ 1,351,000
Benefits	\$ 296,146	\$ 350,000
Purchased Prof and Tech Services	\$ 370,461	\$ 400,000
Purchased Property Services	\$ 1,726,772	\$ 1,800,000
Other Purchased Services	\$ 500	\$ 1,000
Supplies and Materials	\$ 1,084,826	\$ 1,100,000
Property - Fixed Assets	\$ 60,987	\$ 65,000
Other Uses	\$ 2,438	\$ 3,000
Total	<u>\$ 4,604,058</u>	<u>\$ 5,070,000</u>





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Broken Arrow Public Schools

*Child Nutrition Fund*

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Revenue  
Budget







**Broken Arrow Public Schools**  
*Child Nutrition Fund*

2018-2019 Proposed Revenue Budget

Source	Actual 2017-2018	Proposed Budget 2018-2019
Local and Other Sources	\$ 3,810,131	\$ 3,883,324
State Aid	\$ 714,524	\$ 751,321
State Sources	\$ 84,369	\$ 88,122
Federal Sources	\$ 4,502,001	\$ 4,581,035
Non-Revenue Receipts/ Return of Assets	\$ 100,577	\$ 3,845
TOTALS:	<u>\$ 9,211,602</u>	<u>\$ 9,307,646</u>



# Broken Arrow Public Schools

## *Child Nutrition Fund*

### Revenue & Expenditure

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### Comparison & Proposed

	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	Proposed Budget 2018-19
<b>REVENUES</b>				
TOTAL REVENUES	\$ 9,117,319	\$ 9,317,350	\$ 9,211,602	\$ 9,307,646
<b>EXPENDITURES</b>				
TOTAL EXPENDITURES	8,967,861	9,007,537	9,243,655	9,800,000
EXCESS REV (EXP)	149,458	309,813	(32,054)	(492,354)
FUND BALANCE 07/1	1,815,289	1,964,746	2,274,559	2,242,506
FUND BALANCE 06/30	\$ 1,964,746	\$ 2,274,559	\$ 2,242,506	\$ 1,750,152





## 2018-19 Child Nutrition Fund - Highlights

Child Nutrition pays for their own workers compensation

Catering – Addt'l Revenue: \$18,707 FY 16-17 \$26,425 FY17-18

*Only 3 month operating budget allowed in fund balance*

*Indirect Costs reimbursed back to General Fund: Costs for Business personnel, etc.*

BY FUNCTION:	2017-2018 Actual	BY OBJECT:	2017-2018 Actual
Food Preparation Services	\$ 3,655,375.30	Salaries	\$ 3,001,303.00
Food Supplies/Delivery	187,036.99	Benefits	912,135.64
Other Direct Services	951,560.99	Purchased Prof and Tech Services	6,479.00
Food Procurement - Reimbursable Meals	3,955,742.99	Purchased Property Services	68,767.09
Food Procurement - Adult /Contract Meals	30,016.28	Other Purchased Services	14,484.28
Oth CN Nutr Programs	197,396.42	Supplies and Materials	4,863,720.80
Other Uses	266,526.45	Property - Fixed Assets	76,274.69
		Other Uses	300,490.92
TOTALS:	<u>\$ 9,243,655.42</u>		<u>\$ 9,243,655.42</u>