



# Broken Arrow Public Schools

*Fiscal Year*  
*2022 – 2023*

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*Budget*  
*Proposal*

**September 2022**

Presented by Natalie Eneff, CFO



# Broken Arrow Public Schools

## *General Fund*

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### Revenue Budget

As the district begins navigating back to normal operations with the COVID relief packages expiring, the importance of stable state and local revenue come back into focus. Maintaining a consistent revenue stream will help the district achieve its long term strategic goals for current and future students.



# Broken Arrow Public Schools

## *General Fund*

### 2022-2023 Proposed Revenue Budget

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Source	Actual 2021-2022	Proposed Budget 2022-2023
Ad Valorem	\$ 39,545,906	\$ 40,732,283
Local and Other Sources	1,854,812	1,852,304
Intermediate Sources	6,961,786	6,961,786
State Aid	53,786,071	53,786,071
State Sources	27,053,357	26,091,036
Federal Sources	21,984,056	13,505,834
Non-Revenue Receipts/ Return of Assets	\$ 2,422,248	\$ 1,690,779
TOTALS:	<u>\$ 153,608,236</u>	<u>\$ 144,620,093</u>





## Broken Arrow Public Schools

### *General Fund*

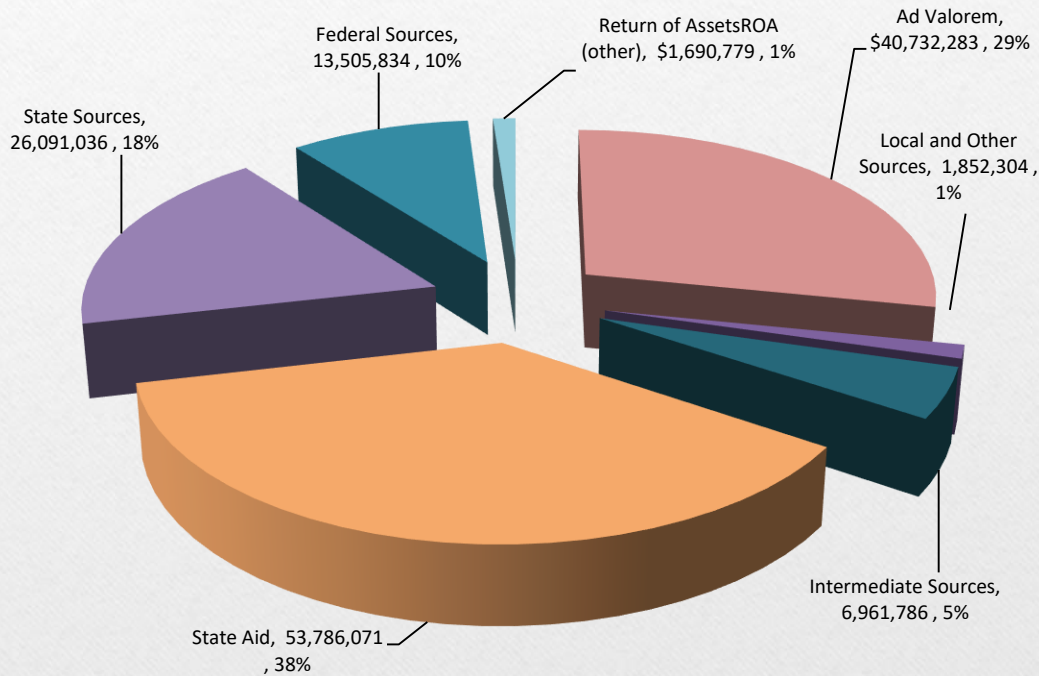
# Points of the Proposed Budget

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- One-time CARES Act Funds totaling \$28,750,335.38
- Increase in State Aid of \$3.8 million
- Net assessed valuation grew by 6% in Tulsa Co and 9% in Wagoner Co.



## 2021-22 Highlighted General Fund Budget Changes



Total Revenue Collected:

**\$153,608,238**

State Aid 38% of Revenue

Total Revenue Projected for

2022-2023:

**\$144,620,093**

***\$ (8,988,145) Decrease***



# Broken Arrow Public Schools

## *General Fund*

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### Expenditure Budget







# Broken Arrow Public Schools

## *General Fund*

### Revenue & Expenditure

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### Comparison & Proposed

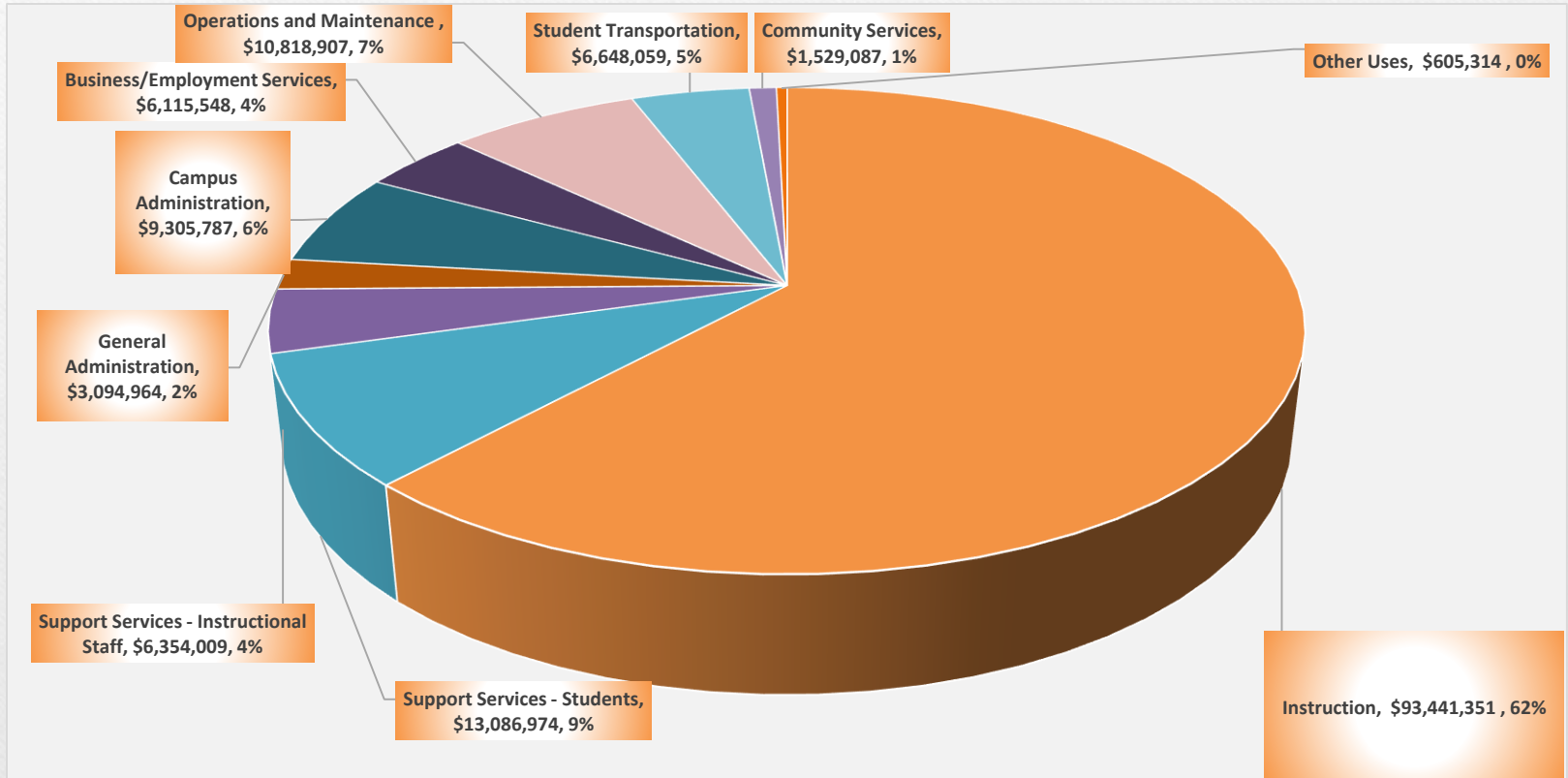
	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Proposed Budget 2022-23
<b>TOTAL REVENUES</b>	<u>127,405,483</u>	<u>133,544,477</u>	<u>138,958,305</u>	<u>153,608,236</u>	<u>144,620,093</u>
<b>TOTAL EXPENDITURES</b>	<u>127,806,264</u>	<u>130,407,835</u>	<u>133,359,235</u>	<u>147,331,340</u>	<u>151,000,000</u>
<b>EXCESS REV (EXP)</b>	(400,781)	3,136,642	5,599,070	6,276,896	(6,379,907)
<b>FUND BALANCE 07/1</b>	15,962,880	15,562,099	18,698,741	24,297,811	30,574,707
<b>FUND BALANCE 06/30</b>	<u>\$ 15,562,099</u>	<u>\$ 18,698,741</u>	<u>\$ 24,297,811</u>	<u>\$ 30,574,707</u>	<u>\$ 24,194,800</u>

*(figures may be different due to rounding)*

# Broken Arrow Public Schools

## *General Fund*

### 2022-2023 Proposed Expenditure Budget







# Broken Arrow Public Schools

## *Building Fund*

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### Revenue Budget



# Broken Arrow Public Schools

## *Building Fund*

### 2022-2023 Proposed Revenue Budget

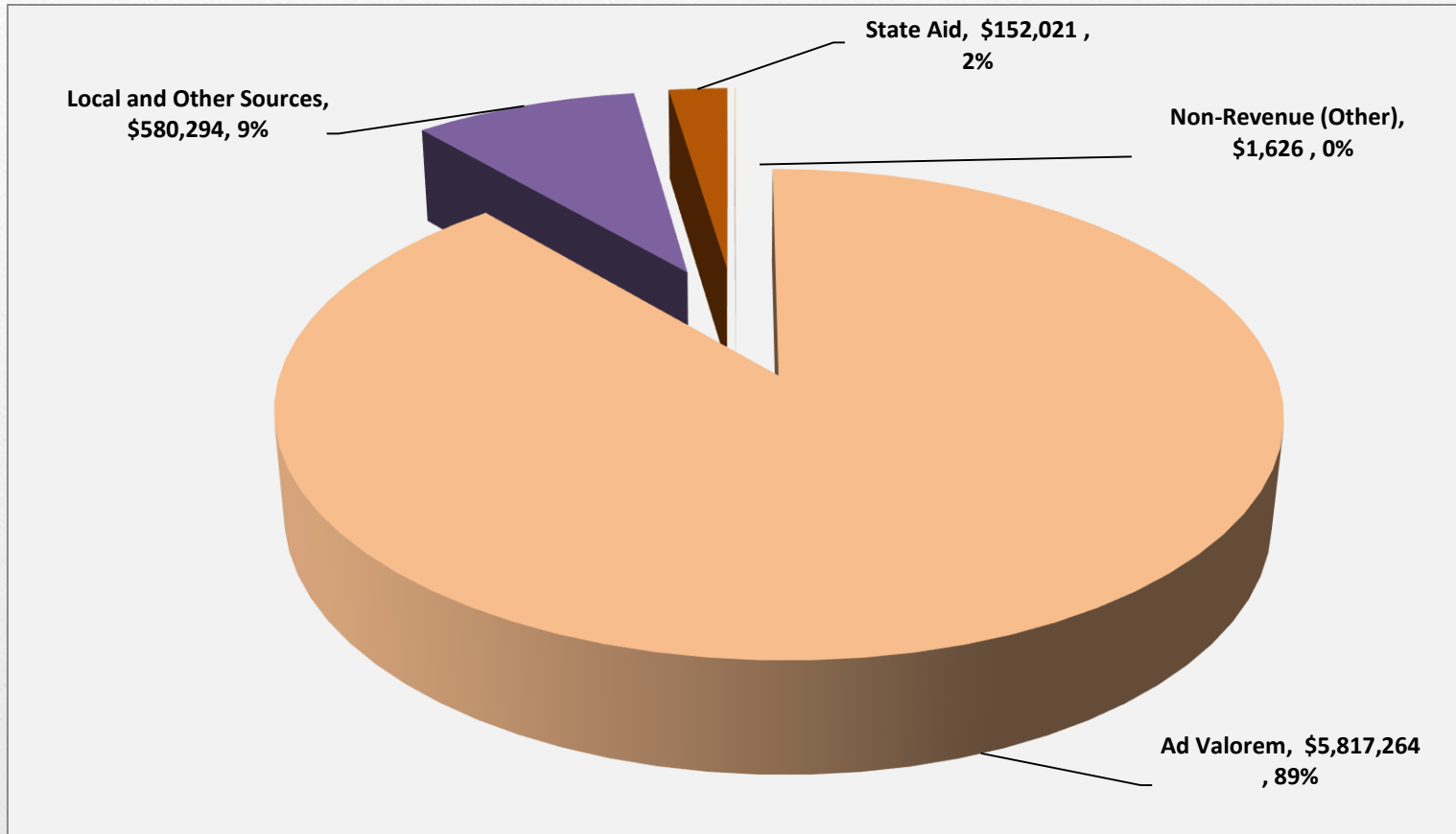
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Source	Actual 2021-2022	Proposed Budget 2022-2023
Ad Valorem	\$ 5,647,829	\$ 5,817,264
Local and Other Sources	\$ 580,294	\$ 580,294
State Aid	\$ 152,021	\$ 152,021
Non-Revenue Receipts/ Return of Assets	\$ 323,368	\$ 1,626
TOTALS:	<u>\$ 6,703,513</u>	<u>\$ 6,551,205</u>

(figures may be different due to rounding)



## 2021-22 Highlighted Building Fund Budget Changes







# Broken Arrow Public Schools

## *Building Fund*

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### Expenditure Budget





# Broken Arrow Public Schools

## *Building Fund*

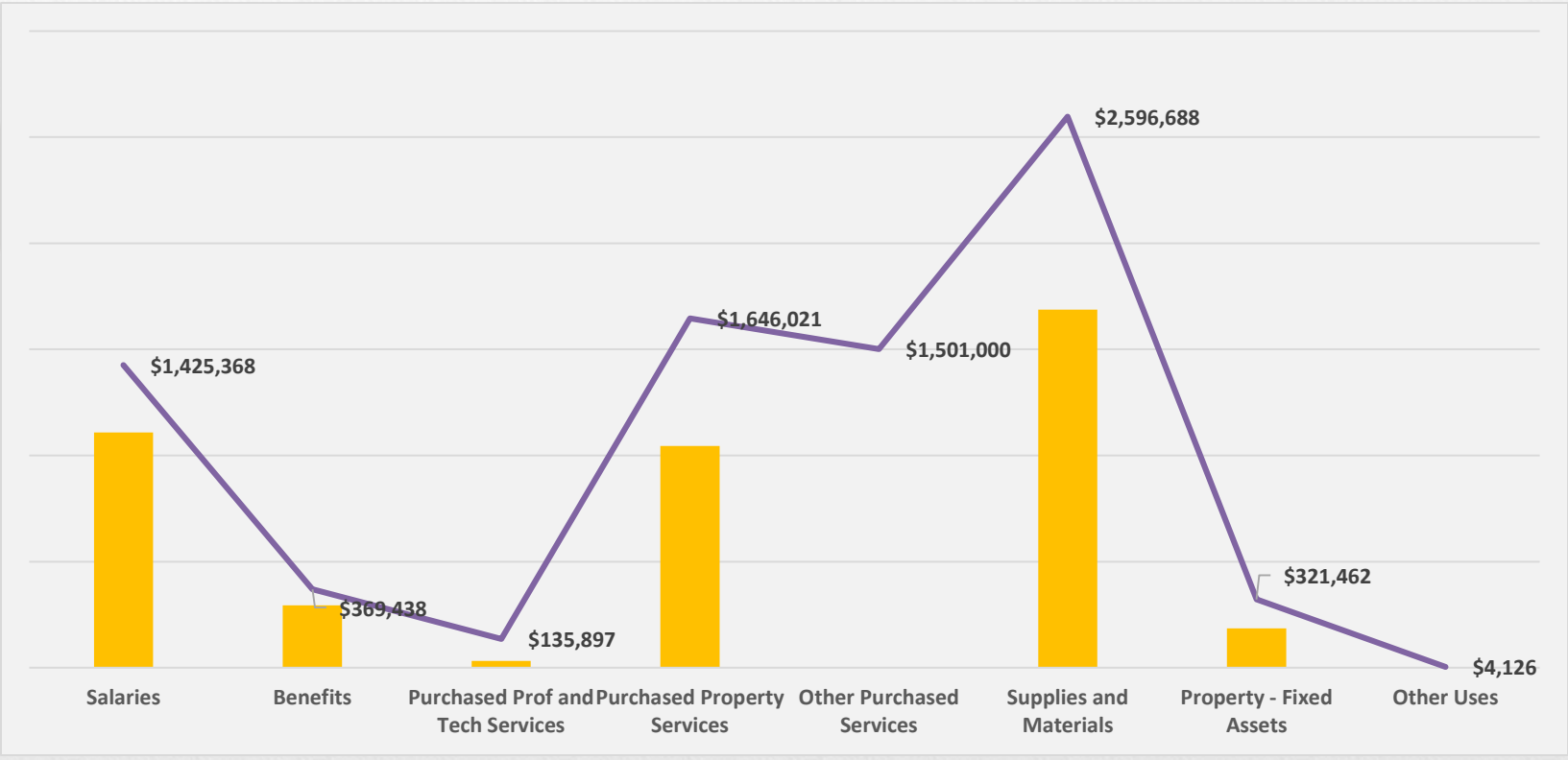
### Revenue & Expenditure Comparison & Proposed

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Proposed Budget 2022-23
TOTAL REVENUES	<u>5,805,141</u>	<u>6,676,129</u>	<u>6,314,274</u>	<u>6,923,909</u>	<u>6,381,770</u>
TOTAL EXPENDITURES	<u>5,308,805</u>	<u>7,285,867</u>	<u>6,001,498</u>	<u>4,450,965</u>	<u>8,000,000</u>
EXCESS REV (EXP)	496,337	(609,738)	312,776	2,472,944	(1,618,230)
FUND BALANCE 07/1	3,432,944	3,929,280	3,319,542	3,632,318	6,105,262
FUND BALANCE 06/30	<u>\$ 3,929,280</u>	<u>\$ 3,319,542</u>	<u>\$ 3,632,318</u>	<u>\$ 6,105,262</u>	<u>\$ 4,487,032</u>

(figures may be different due to rounding)



	2021-2022 Actual	2022-2023 Proposed	
Salaries	\$ 1,108,092	\$ 1,425,368	17.82%
Benefits	\$ 293,626	\$ 369,438	4.62%
Purchased Prof and Tech Services	\$ 31,836	\$ 135,897	1.70%
Purchased Property Services	\$ 1,044,456	\$ 1,646,021	20.57%
Other Purchased Services	\$ 309	\$ 1,501,000	18.76%
Supplies and Materials	\$ 1,687,048	\$ 2,596,688	32.46%
Property - Fixed Assets	\$ 185,168	\$ 321,462	4.02%
Other Uses	\$ 1,771	\$ 4,126	0.05%
<b>Total</b>	<b>\$ 4,352,306</b>	<b>\$ 8,000,000</b>	<b>100.00%</b>







# Broken Arrow Public Schools

## *Child Nutrition Fund*

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### Revenue Budget



# Broken Arrow Public Schools

## *Child Nutrition Fund*

### 2022-2023 Proposed Revenue Budget

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Source	Actual 2021-2022	Proposed Budget 2022-2023
Local and Other Sources	1,209,859	\$ 656,141
State Aid	\$ 694,594	\$ 714,547
State Sources	85,923	\$ 88,381
Federal Sources	\$ 11,248,466	\$ 6,001,056
Non-Revenue Receipts/ Return of Assets	\$ 613,548	\$ 61,952
TOTALS:	<u>\$ 13,852,390</u>	<u>\$ 7,522,078</u>



# Broken Arrow Public Schools

## *Child Nutrition Fund*

### Revenue & Expenditure

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### Comparison & Proposed

	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	Proposed Budget 2022-23
TOTAL REVENUES	<u>\$ 9,701,837</u>	<u>\$ 8,149,355</u>	<u>\$ 7,700,402</u>	<u>\$ 13,852,390</u>	<u>\$ 7,522,078</u>
TOTAL EXPENDITURES	<u>9,991,129</u>	<u>8,574,193</u>	<u>7,572,320</u>	<u>9,217,295</u>	<u>12,000,000</u>
EXCESS REV (EXP)	(289,292)	(424,838)	128,082	4,635,095	(4,477,922)
FUND BALANCE 07/1	2,242,506	1,953,214	1,528,376	1,656,458	6,291,553
FUND BALANCE 06/30	<u>\$ 1,953,214</u>	<u>\$ 1,528,376</u>	<u>\$ 1,656,458</u>	<u>\$ 6,291,553</u>	<u>\$ 1,813,631</u>

(figures may be different due to rounding)





## *2022-23 Child Nutrition Fund - Highlights*

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

BY FUNCTION:	2021-22 Actual	2022-23 Proposed	BY OBJECT:	2021-22 Actual	2022-23 Proposed
Food Preparation Services	4,147,471	7,508,000	Salaries	3,390,149	3,451,000
Food Supplies/Delivery	171,327	200,000	Benefits	1,060,720	1,015,000
Other Direct Services	1,223,936	1,000,000	Purchased Prof and Tech Services	6,145	114,000
Food Procurement -			Purchased Property Services	191,492	11,000
Reimbursable Meals	3,544,978	3,100,000	Other Purchased Services	8,186	41,500
A la carte	5,610	38,500	Supplies and Materials	4,418,989	7,275,000
Food Procurement -			Property - Fixed Assets	51,717	47,000
Adult /Contract Meals	10,156	33,500	Other Uses	89,899	45,500
Oth CN Nutr Programs	113,817	120,000			
Capital Outlays	-	-			
<b>TOTALS:</b>	<u>\$9,217,295</u>	<u>\$12,000,000</u>		<u>\$9,217,295</u>	<u>\$12,000,000</u>

*(figures may be different due to rounding)*