Broken Arrow Public Schools

_Fiscal Year_  
2014 – 2015  
_Budget Proposal_  

November 2014

Presented by Dwayne Thompson, CFO
Broken Arrow Public Schools

General Fund

Revenue
Budget
## Broken Arrow Public Schools

### General Fund

#### 2014-2015 Proposed Revenue Budget

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Ad Valorem - Current</td>
<td>$27,266,329</td>
<td>$25,388,490</td>
<td>$27,052,679</td>
</tr>
<tr>
<td>Local and Other Sources</td>
<td>$964,318</td>
<td>$1,622,283</td>
<td>$1,667,982</td>
</tr>
<tr>
<td>Intermediate Sources</td>
<td>$4,163,544</td>
<td>$4,223,599</td>
<td>$4,223,599</td>
</tr>
<tr>
<td>State Aid (w/Mid-Term Adj.)</td>
<td>$44,274,693</td>
<td>$46,315,086</td>
<td>$47,448,853</td>
</tr>
<tr>
<td>State Sources</td>
<td>$19,505,552</td>
<td>$20,670,204</td>
<td>$21,196,519</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>$6,133,489</td>
<td>$6,168,983</td>
<td>$6,148,500</td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>$1,988,851</td>
<td>$2,030,117</td>
<td>$2,034,428</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$104,296,776</strong></td>
<td><strong>$106,418,762</strong></td>
<td><strong>$109,772,560</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

General Fund

2013-2014 Actual Revenue

Total Revenue: $104,296,776

- State Sources, $19,505,552 (19%)
- Ad Valorem, $27,266,329 (25%)
- Local and Other Sources, $964,318 (1%)
- State Aid, $44,274,693 (43%)
- Intermediate Sources, $4,163,544 (4%)
- Federal Sources, $6,133,489 (6%)
- Non-Revenue Receipts, $1,988,851 (2%)

Difference in amounts due to rounding
Broken Arrow Public Schools

General Fund

2014-2015 Proposed Revenue Budget

$109,772,560

State Sources, $21,196,519
19%

Federal Sources, $6,148,500
6%

Non-Revenue Receipts, $2,034,428
1%

Ad Valorem, $27,052,679
25%

Local and Other Sources, $1,667,982
2%

Intermediate Sources, $4,223,599
4%

State Aid, $47,448,853
43%

Difference in amounts due to rounding
Broken Arrow Public Schools

General Fund

Expenditure
Budget
## Broken Arrow Public Schools

**General Fund**

2014-2015 Proposed Expenditure Budget by Function

<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$62,952,268</td>
<td>$65,489,315</td>
</tr>
<tr>
<td>Support Services - Students</td>
<td>$8,500,501</td>
<td>$9,427,060</td>
</tr>
<tr>
<td>Support Services - Instructional Staff</td>
<td>$4,993,881</td>
<td>$4,737,362</td>
</tr>
<tr>
<td>General Administration</td>
<td>$2,397,205</td>
<td>$2,737,946</td>
</tr>
<tr>
<td>Campus Administration</td>
<td>$7,135,645</td>
<td>$7,540,175</td>
</tr>
<tr>
<td>Central Services</td>
<td>$4,264,073</td>
<td>$4,582,285</td>
</tr>
<tr>
<td>Operations and Maintenance</td>
<td>$9,615,055</td>
<td>$10,062,727</td>
</tr>
<tr>
<td>Student Transportation</td>
<td>$5,886,685</td>
<td>$6,149,830</td>
</tr>
<tr>
<td>Community Services</td>
<td>$620,805</td>
<td>$818,990</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$477,756</td>
<td>$1,454,310</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$106,843,874</strong></td>
<td><strong>$113,000,000</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

General Fund

2013-2014 Actual Expenses

$106,843,874

- Instruction, $62,952,268 (59%)
- Support Services - Students, $8,500,501 (8%)
- Support Services – Instructional Staff, $4,993,881 (5%)
- General Administration, $2,397,205 (2%)
- Campus Administration, $7,135,645 (6%)
- Central Services, $4,264,073 (4%)
- Operations and Maintenance, $9,615,055 (9%)
- Student Transportation, $5,886,685 (6%)
- Community Services, $620,805 (1%)
- Other Uses, $477,756 (0%)

Difference in amounts due to rounding
Broken Arrow Public Schools

General Fund

2014-2015 Proposed Expenditure Budget

$113,000,000

- Instruction, $65,489,315 (58%)
- Support Services - Instructional Staff, $4,737,362 (4%)
- Support Services - Students, $9,427,060 (9%)
- Operations and Maintenance, $10,062,727 (9%)
- Student Transportation, $6,149,830 (5%)
- Community Services, $818,990 (1%)
- Other Uses, $1,454,310 (1%)
- Central Services, $4,582,285 (4%)
- Campus Administration, $7,540,175 (7%)
- General Administration, $2,737,946 (2%)
- Operations and Maintenance, $10,062,727 (9%)

Difference in amounts due to rounding
Broken Arrow Public Schools

**General Fund**

Fund Balance History

<table>
<thead>
<tr>
<th>Year</th>
<th>Fund Balance</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$9,410,693</td>
<td>9.68%</td>
</tr>
<tr>
<td>2010</td>
<td>$10,878,215</td>
<td>11.29%</td>
</tr>
<tr>
<td>2011</td>
<td>$18,537,073</td>
<td>18.75%</td>
</tr>
<tr>
<td>2012</td>
<td>$18,766,396</td>
<td>19.17%</td>
</tr>
<tr>
<td>2013</td>
<td>$16,864,277</td>
<td>17.26%</td>
</tr>
<tr>
<td>2014</td>
<td>$14,412,752</td>
<td>14.10%</td>
</tr>
<tr>
<td>2015</td>
<td>$14,000,000</td>
<td>14.00%</td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

Building Fund

Revenue
Budget
# Broken Arrow Public Schools

## Building Fund

### 2014-2015 Proposed Revenue Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem - Current</td>
<td>$3,890,640</td>
<td>$3,625,912</td>
<td>$3,861,729</td>
</tr>
<tr>
<td>Local Sources - Other</td>
<td>$209,724</td>
<td>$297,342</td>
<td>$297,260</td>
</tr>
<tr>
<td>Interest</td>
<td>$2,334</td>
<td>$2,335</td>
<td>$2,334</td>
</tr>
<tr>
<td>State Sources - (FBA)</td>
<td>$52,517</td>
<td>$52,518</td>
<td>$52,517</td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>$4,714</td>
<td>$0</td>
<td>$508,940</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$4,159,929</strong></td>
<td><strong>$3,978,107</strong></td>
<td><strong>$4,722,780</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

Building Fund

2013-2014 Actual Revenue

$4,159,929

- Local Sources – Other, $209,724 (5%)
- Interest, $2,334 (0%)
- State Sources – FBA, $52,517 (1%)
- Non-Revenue Receipts, $4,714 (0%)
- Ad Valorem - Current, $3,890,640 (94%)

Difference in amounts due to rounding
Broken Arrow Public Schools

**Building Fund**

2014-2015 Proposed Revenue Budget

$4,722,780

- **Ad Valorem - Current**, $3,861,729 (82%)
- **Non-Revenue Receipts**, $508,940 (11%)
- **Local Sources – Other**, $297,260 (6%)
- **State Sources – FBA**, $52,517 (1%)
- **Interest**, $2,334 (0%)

Difference in amounts due to rounding
Broken Arrow Public Schools

Building Fund

Expenditure Budget
## Broken Arrow Public Schools

**Building Fund**

### 2014-2015 Proposed Expenditure Budget by Object

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$761,239</td>
<td>$763,293</td>
</tr>
<tr>
<td>Benefits</td>
<td>$193,071</td>
<td>$199,512</td>
</tr>
<tr>
<td>Purchased Prof &amp; Tech Services</td>
<td>$129,096</td>
<td>$172,700</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$2,219,015</td>
<td>$2,622,812</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$3,760</td>
<td>$6,700</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>$1,091,474</td>
<td>$1,845,750</td>
</tr>
<tr>
<td>Property</td>
<td>$248,445</td>
<td>$112,897</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$4,779</td>
<td>$6,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$4,650,879</strong></td>
<td><strong>$5,729,664</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

Building Fund

2013-2014 Actual Expenses by Object

$4,650,879

- Supplies & Materials, $1,091,474 (24%)
- Other Purchased Services, $3,760 (0%)
- Property, $248,445 (5%)
- Other Uses, $4,779 (0%)
- Salaries, $761,239 (16%)
- Benefits, $193,071 (4%)
- Purchased Property Services, $2,219,015 (48%)
- Purchased Prof and Tech Services, $129,096 (3%)

Difference in amounts due to rounding
Broken Arrow Public Schools

Building Fund

2014-2015 Proposed Expenditure Budget

$5,729,664

- Supplies & Materials, $1,845,750 (32%)
- Salaries, $763,293 (13%)
- Benefits, $199,512 (4%)
- Purchased Property Services, $2,622,812 (46%)
- Purchased Prof and Tech Services, $172,700 (3%)
- Other Purchased Services, $6,700 (0%)
- Other Uses, $6,000 (0%)
- Property, $112,897 (2%)

Difference in amounts due to rounding
Broken Arrow Public Schools

Child Nutrition Fund

Revenue
Budget
### Child Nutrition Fund

#### 2014-2015 Proposed Revenue Budget

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Local Sources - Other</td>
<td>$3,695,762</td>
<td>$3,695,850</td>
<td>$3,695,850</td>
</tr>
<tr>
<td>State Sources</td>
<td>$534,341</td>
<td>$534,341</td>
<td>$534,341</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>$3,762,302</td>
<td>$3,762,302</td>
<td>$3,762,302</td>
</tr>
<tr>
<td>Non-Revenue Receipts</td>
<td>$34,806</td>
<td>$30,312</td>
<td>$30,312</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$8,027,211</strong></td>
<td><strong>$8,022,805</strong></td>
<td><strong>$8,022,805</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools
Child Nutrition Fund
2013-2014 Actual Revenue

- Federal Sources, $3,762,302 (47%)
- State Sources, $534,341 (7%)
- Local Sources – Other, $3,695,762 (46%)
- Non-Revenue Receipts, $34,806 (0%)

Total Revenue: $8,027,211

Difference in amounts due to rounding
Broken Arrow Public Schools

Child Nutrition Fund

2014-2015 Proposed Revenue Budget

$8,022,805

Federal Sources, $3,762,302 (47%)

State Sources, $534,341 (7%)

Local Sources – Other, $3,695,850 (46%)

Non-Revenue Receipts, $30,312 (0%)

Difference in amounts due to rounding
Broken Arrow Public Schools

*Child Nutrition Fund*

Expenditure
Budget
## Broken Arrow Public Schools

### Child Nutrition Fund

**2014-2015 Proposed Expenditure Budget by Function**

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Food Preparation Services</td>
<td>$3,361,046</td>
<td>$3,473,677</td>
</tr>
<tr>
<td>Food Supplies/Delivery</td>
<td>$173,135</td>
<td>$185,037</td>
</tr>
<tr>
<td>Other Direct Services</td>
<td>$911,665</td>
<td>$1,248,418</td>
</tr>
<tr>
<td>Food Procurement</td>
<td>$3,325,629</td>
<td>$3,653,490</td>
</tr>
<tr>
<td>Other Child Nutrition Programs</td>
<td>$68,059</td>
<td>$49,920</td>
</tr>
<tr>
<td>Building Improvement Services</td>
<td>$582,409</td>
<td>$634,469</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$109,359</td>
<td>$254,989</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$8,531,302</strong></td>
<td><strong>$9,500,000</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

**Child Nutrition Fund**

2013-2014 Actual Expenses

- **Food Preparation Services**, $3,361,046 (39%)
- **Food Supplies/Delivery**, $173,135 (2%)
- **Other Direct Services**, $911,665 (11%)
- **Other Uses**, $109,359 (1%)
- **Building Improvement Services**, $582,409 (7%)
- **Other Child Nutrition Programs**, $68,059 (1%)
- **Food Procurement**, $3,325,629 (39%)

Total: $8,531,302

*Difference in amounts due to rounding*
Broken Arrow Public Schools

*Child Nutrition Fund*

2014-2015 Proposed Expenditure Budget

$9,500,000

- Food Preparation Services, $3,473,677 (36%)
- Food Supplies/Delivery, $185,037 (2%)
- Building Improvement Services, $634,469 (7%)
- Other Direct Services, $1,248,418 (13%)
- Other Uses, $254,989 (3%)
- Other Child Nutrition Programs, $49,920 (1%)
- Food Procurement, $3,653,490 (38%)

Difference in amounts due to rounding
It’s a great day to be a Tiger!