Broken Arrow Public Schools

Fiscal Year
2013 – 2014
Budget Proposal

October 2013

Presented by Dwayne Thompson, CFO
## Broken Arrow Public Schools

### General Fund

#### 2013-2014 Proposed Revenue Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem - Current</td>
<td>$25,546,063</td>
<td>$26,194,685</td>
<td>$26,456,820</td>
</tr>
<tr>
<td>Local and Other Sources</td>
<td>$2,970,190</td>
<td>$1,826,108</td>
<td>$3,902,390</td>
</tr>
<tr>
<td>Intermediate Sources</td>
<td>$4,220,581</td>
<td>$4,221,268</td>
<td>$4,221,268</td>
</tr>
<tr>
<td>State Aid (w/Mid-Term Adj.)</td>
<td>$40,915,855</td>
<td>$44,470,704</td>
<td>$44,470,704</td>
</tr>
<tr>
<td>State Sources</td>
<td>$18,124,022</td>
<td>$17,915,687</td>
<td>$17,915,686</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>$5,956,755</td>
<td>$6,037,910</td>
<td>$6,037,910</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$97,733,466</td>
<td>$100,666,362</td>
<td>$103,004,778</td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

**General Fund**

2012-2013 Actual Revenue

$97,733,466

- **State Sources**, $18,124,022, 18%
- **State Aid**, $40,915,855, 43%
- **Federal Sources**, $5,956,755, 6%
- **Ad Valorem**, $25,466,063, 26%
- **Local and Other Sources**, $2,970,190, 3%
- **Intermediate Sources**, $4,220,581, 4%

Difference in amounts due to rounding
Broken Arrow Public Schools

**General Fund**

2013-2014 Proposed Revenue Budget

- **Federal Sources,** $6,037,910, 6%
- **Ad Valorem,** $26,456,820, 26%
- **State Sources,** $17,915,686, 17%
- **Local and Other Sources,** $3,902,390, 4%
- **Intermediate Sources,** $4,221,268, 4%
- **State Aid,** $44,470,704, 43%

$103,004,778

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

### General Fund

2013-2014 Proposed Expenditure Budget by Function

<table>
<thead>
<tr>
<th>Category</th>
<th>Actual 2012-2013</th>
<th>Proposed 2013-2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$58,997,871</td>
<td>$62,622,960</td>
</tr>
<tr>
<td>Support Services - Students</td>
<td>$8,293,302</td>
<td>$7,853,345</td>
</tr>
<tr>
<td>Support Services - Instructional Staff</td>
<td>$4,883,335</td>
<td>$4,668,284</td>
</tr>
<tr>
<td>General Administration</td>
<td>$2,184,868</td>
<td>$2,380,023</td>
</tr>
<tr>
<td>Campus Administration</td>
<td>$6,285,521</td>
<td>$6,991,300</td>
</tr>
<tr>
<td>Central Services</td>
<td>$3,984,337</td>
<td>$4,308,937</td>
</tr>
<tr>
<td>Operations and Maintenance</td>
<td>$8,634,164</td>
<td>$10,742,873</td>
</tr>
<tr>
<td>Student Transportation</td>
<td>$5,602,013</td>
<td>$5,759,466</td>
</tr>
<tr>
<td>Community Services</td>
<td>$707,020</td>
<td>$667,812</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$48,542</td>
<td>$5,000</td>
</tr>
<tr>
<td>Repayment</td>
<td>$1,340</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$99,622,313</strong></td>
<td><strong>$106,000,000</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

General Fund

2013-2014 Proposed Expenditure Budget

$106,000,000

Operations and Maintenance,
$10,742,873, 10%

Student Transportation,
$5,759,466, 6%

Community Services
$667,812, 1%

Other Uses,
$5,000, 0%

Instruction,
$62,622,960, 59%

Support Services - Instructional Staff
$4,668,284, 4%

Support Services - Students,
$7,853,345, 7%

Central Services,
$4,308,937, 4%

Campus Administration,
$6,991,300, 7%

General Administration
$2,380,023, 2%

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>2007</td>
<td>$7,772,533</td>
<td>9.04%</td>
</tr>
<tr>
<td>2008</td>
<td>$5,925,936</td>
<td>6.41%</td>
</tr>
<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 (Projection)</td>
<td>$14,592,447.5</td>
<td>14.08%</td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

Building Fund

Revenue
Budget
# Broken Arrow Public Schools

## Building Fund

### 2013-2014 Proposed Revenue Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad Valorem - Current</td>
<td>$ 3,648,427</td>
<td>$ 3,741,053</td>
<td>$ 3,761,121</td>
</tr>
<tr>
<td>Local Sources - Other</td>
<td>$ 461,376</td>
<td>$ 358,727</td>
<td>$ 358,726</td>
</tr>
<tr>
<td>Interest</td>
<td>$ 3,585</td>
<td>$ 3,585</td>
<td>$ 3,585</td>
</tr>
<tr>
<td>State Sources - (FBA)</td>
<td>$ 50,928</td>
<td>$ 50,928</td>
<td>$ 50,928</td>
</tr>
<tr>
<td>Correcting Entry</td>
<td>$ 10,839</td>
<td>$ 10,839</td>
<td>$ 10,839</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$ 4,175,155</td>
<td>$ 4,165,132</td>
<td>$ 4,185,199</td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

Building Fund

2012-2013 Actual Revenue

$4,175,155

- Local Sources - Other $461,376, 11%
- Interest $3,585, 0%
- State Sources - FBA $50,928, 1%
- Correcting Entry $10,839, 0%
- Ad Valorem - Current, $3,648,427, 88%

Difference in amounts due to rounding
Broken Arrow Public Schools

*Building Fund*

2013-2014 Proposed Revenue Budget

$4,185,199

- Ad Valorem - Current, $3,761,121, 90%
- State Sources - FBA, $50,928, 1%
- Local Sources - Other, $358,726, 9%
- Correcting Entry, $10,839, 0%
- Interest, $3,585, 0%

Difference in amounts due to rounding
Broken Arrow Public Schools

Building Fund

Expenditure
Budget
## Broken Arrow Public Schools

### Building Fund

#### 2013-2014 Proposed Expenditure Budget by Object

<table>
<thead>
<tr>
<th>Object</th>
<th>Actual 2012-2013</th>
<th>Proposed 2013-2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$658,070</td>
<td>$719,248</td>
</tr>
<tr>
<td>Benefits</td>
<td>$152,979</td>
<td>$177,449</td>
</tr>
<tr>
<td>Purchased Prof &amp; Tech Services</td>
<td>$154,424</td>
<td>$381,448</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$1,321,268</td>
<td>$2,150,121</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>$11,456</td>
<td>$20,800</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>$862,688</td>
<td>$1,266,255</td>
</tr>
<tr>
<td>Property</td>
<td>$9,165</td>
<td>$199,363</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$360,857</td>
<td>$526,889</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$3,530,907</strong></td>
<td><strong>$5,441,573</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

**Building Fund**

2012-2013 Actual Expenses by Object

- **$3,530,907**
- **Supplies & Materials** $862,688, 25%
- **Property** $9,165, 0%
- **Other Uses** $360,857, 10%
- **Salaries** $658,070, 19%
- **Benefits** $152,979, 4%
- **Purchased Prof and Tech Services** $154,424, 4%
- **Purchased Property Services** $1,321,268, 38%
- **Other Purchased Services** $11,456, 0%

Difference in amounts due to rounding
Broken Arrow Public Schools

Building Fund

2013-2014 Proposed Expenditure Budget

Total: $5,441,573

- Salaries: $719,248 (13%)
- Benefits: $177,449 (3%)
- Property: $199,363 (4%)
- Supplies & Materials: $1,266,255 (23%)
- Other Uses: $526,889 (10%)
- Purchased Property Services: $2,150,121 (40%)
- Purchased Prof and Tech Services: $381,448 (7%)
- Other Purchased Services: $20,800 (0%)

Difference in amounts due to rounding
Broken Arrow Public Schools

Child Nutrition Fund

Revenue

Budget
## Broken Arrow Public Schools

### Child Nutrition Fund

#### 2013-2014 Proposed Revenue Budget

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Local Sources - Other</td>
<td>$3,516,697</td>
<td>$3,516,696</td>
<td>$3,516,697</td>
</tr>
<tr>
<td>State Sources</td>
<td>$528,414</td>
<td>$528,415</td>
<td>$528,414</td>
</tr>
<tr>
<td>Federal Sources</td>
<td>$3,628,829</td>
<td>$3,628,830</td>
<td>$3,628,829</td>
</tr>
<tr>
<td>Non-Revenue</td>
<td>$9,720</td>
<td>$9,720</td>
<td>$9,720</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>$7,683,660</strong></td>
<td><strong>$7,683,661</strong></td>
<td><strong>$7,683,660</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

*Child Nutrition Fund*

2012-2013 Actual Revenue

- **Federal Sources**: $3,628,829, 47%
- **Local Sources - Other**: $3,516,697, 46%
- **State Sources**: $528,414, 7%
- **Non-Revenue**: $9,720, 0%

Difference in amounts due to rounding
Broken Arrow Public Schools

Child Nutrition Fund

2013-2014 Proposed Revenue Budget

$7,683,660

Federal Sources
$3,628,829
47%

Local Sources - Other
$3,516,697
46%

State Sources
$528,414
7%

Non-Revenue
$9,720
0%

Difference in amounts due to rounding
Broken Arrow Public Schools

Child Nutrition Fund

Expenditure Budget
## Child Nutrition Fund

### 2013-2014 Proposed Expenditure Budget by Function

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Actual 2012-2013</th>
<th>Proposed 2013-2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food Preparation Services</td>
<td>$2,823,200</td>
<td>$3,262,602</td>
</tr>
<tr>
<td>Food Supplies/Delivery</td>
<td>$151,330</td>
<td>$151,956</td>
</tr>
<tr>
<td>Other Direct Services</td>
<td>$1,439,796</td>
<td>$1,398,921</td>
</tr>
<tr>
<td>Food Procurement</td>
<td>$3,150,485</td>
<td>$4,197,408</td>
</tr>
<tr>
<td>Oth Ch Nutr Programs</td>
<td>$138,398</td>
<td>$189,042</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>$7,703,209</strong></td>
<td><strong>$9,199,929</strong></td>
</tr>
</tbody>
</table>
## Broken Arrow Public Schools

### Child Nutrition Fund

#### 2012-2013 Actual Expenses

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food Preparation</td>
<td>$3,150,485</td>
<td>40%</td>
</tr>
<tr>
<td>Other CN Nutr Programs</td>
<td>$138,398</td>
<td>2%</td>
</tr>
<tr>
<td>Food Supplies/Delivery</td>
<td>$151,330</td>
<td>2%</td>
</tr>
<tr>
<td>Other Direct Services</td>
<td>$1,439,796</td>
<td>19%</td>
</tr>
<tr>
<td>Food Preparation Services</td>
<td>$2,823,200</td>
<td>37%</td>
</tr>
</tbody>
</table>

*Total: $7,703,209*

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

Child Nutrition Fund

2013-2014 Proposed Expenditure Budget

$9,199,929

- Food Preparation Services: $3,262,602, 35%
- Other CN Nutr Programs: $189,042, 2%
- Food Procurement: $4,197,408, 46%
- Food Supplies/Delivery: $151,956, 2%
- Other Direct Services: $1,398,921, 15%

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