Broken Arrow Public Schools

Fiscal Year
2020 – 2021

Budget Proposal

September 2020

Presented by Natalie Eneff, CFO
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**

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

<table>
<thead>
<tr>
<th>Category</th>
<th>2019-2020 Actual</th>
<th>2020-2021 Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$ 79,100,407</td>
<td>$ 84,000,000</td>
</tr>
<tr>
<td>Support Services - Students</td>
<td>10,965,342</td>
<td>11,000,000</td>
</tr>
<tr>
<td>Support Services - Instructional Staff</td>
<td>6,171,966</td>
<td>7,000,000</td>
</tr>
<tr>
<td>General Administration</td>
<td>2,790,277</td>
<td>3,000,000</td>
</tr>
<tr>
<td>Campus Administration</td>
<td>8,420,001</td>
<td>8,500,000</td>
</tr>
<tr>
<td>Business/Employment Services</td>
<td>5,303,271</td>
<td>5,500,000</td>
</tr>
<tr>
<td>Operations and Maintenance</td>
<td>9,098,499</td>
<td>9,100,000</td>
</tr>
<tr>
<td>Student Transportation</td>
<td>6,769,293</td>
<td>7,000,000</td>
</tr>
<tr>
<td>Community Services</td>
<td>1,183,122</td>
<td>2,000,000</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$ 605,657</td>
<td>$ 900,000</td>
</tr>
<tr>
<td><strong>TOTALS:</strong></td>
<td><strong>$ 130,407,835</strong></td>
<td><strong>$ 138,000,000</strong></td>
</tr>
</tbody>
</table>
$138,000,000
61% of total budget on Instruction and 13% on Instructional Support

Special Education costs by District (Does not include Federal Funds) $13,730,855 (increase of $267,525 from FY20)
Special Education Child Count 2,313 - up 14 from 2,299 in FY20
## General Fund

### Revenue & Expenditure Comparison & Proposed Budget

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

*(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

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

*Figures may be different due to rounding*
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

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

*figures may be different due to rounding*
<table>
<thead>
<tr>
<th>Item</th>
<th>2019-20 Actual</th>
<th>2020-21 Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$1,588,309</td>
<td>$1,589,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>$381,638</td>
<td>$382,000</td>
</tr>
<tr>
<td>Purchased Prof and Tech Services</td>
<td>$429,546</td>
<td>$425,000</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>$3,199,445</td>
<td>$2,269,000</td>
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<tr>
<td>Other Purchased Services</td>
<td>-$</td>
<td>$-</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>$1,201,112</td>
<td>$1,200,000</td>
</tr>
<tr>
<td>Property - Fixed Assets</td>
<td>$480,979</td>
<td>$120,000</td>
</tr>
<tr>
<td>Other Uses</td>
<td>$4,838</td>
<td>$5,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$7,285,867</strong></td>
<td><strong>$5,990,000</strong></td>
</tr>
</tbody>
</table>
Broken Arrow Public Schools

Child Nutrition Fund

Revenue

Budget
## 2020-2021 Proposed Revenue Budget

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

*(figures may be different due to rounding)*
## Broken Arrow Public Schools

### Child Nutrition Fund

Revenue & Expenditure Comparison & Proposed

<table>
<thead>
<tr>
<th></th>
<th>ACTUAL 2016-17</th>
<th>ACTUAL 2017-18</th>
<th>ACTUAL 2018-19</th>
<th>ACTUAL 2019-20</th>
<th>Proposed Budget 2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL REVENUES</td>
<td>$9,317,350</td>
<td>$9,211,602</td>
<td>$9,701,837</td>
<td>$8,149,355</td>
<td>$8,160,000</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>9,007,537</td>
<td>9,243,666</td>
<td>9,991,129</td>
<td>8,574,193</td>
<td>8,500,000</td>
</tr>
<tr>
<td>EXCESS REV (EXP)</td>
<td>309,813</td>
<td>(32,054)</td>
<td>(289,292)</td>
<td>(424,838)</td>
<td>(350,000)</td>
</tr>
<tr>
<td>FUND BALANCE 07/1</td>
<td>1,964,746</td>
<td>2,274,559</td>
<td>2,242,506</td>
<td>1,953,214</td>
<td>1,528,376</td>
</tr>
<tr>
<td>FUND BALANCE 06/30</td>
<td>$2,274,559</td>
<td>$2,242,506</td>
<td>$1,953,214</td>
<td>$1,528,376</td>
<td>$1,178,376</td>
</tr>
</tbody>
</table>

*figures may be different due to rounding*
# 2020-21 Child Nutrition Fund - Highlights

COVID19 Strikes the CN department:

<table>
<thead>
<tr>
<th>Catering Revenue:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018-19</td>
</tr>
<tr>
<td>$ 21,299</td>
</tr>
<tr>
<td>(8,710)</td>
</tr>
</tbody>
</table>

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

## BY FUNCTION:

<table>
<thead>
<tr>
<th>BY FUNCTION:</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food Preparation Services</td>
<td>4,118,254</td>
<td>4,118,000</td>
</tr>
<tr>
<td>Food Supplies/Delivery</td>
<td>190,931</td>
<td>190,000</td>
</tr>
<tr>
<td>Other Direct Services</td>
<td>938,637</td>
<td>900,000</td>
</tr>
<tr>
<td>Food Procurement -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursable Meals</td>
<td>3,041,922</td>
<td>3,100,000</td>
</tr>
<tr>
<td>A la carte</td>
<td>38,877</td>
<td>38,500</td>
</tr>
<tr>
<td>Food Procurement -</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adult /Contract Meals</td>
<td>33,773</td>
<td>33,500</td>
</tr>
<tr>
<td>Oth CN Nutr Programs</td>
<td>211,800</td>
<td>120,000</td>
</tr>
<tr>
<td>Capital Outlays</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

**TOTALS:** $8,574,193.08 $8,500,000.00

## BY OBJECT:

<table>
<thead>
<tr>
<th>BY OBJECT:</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>3,450,922</td>
<td>3,451,000</td>
</tr>
<tr>
<td>Benefits</td>
<td>1,013,335</td>
<td>1,015,000</td>
</tr>
<tr>
<td>Purchased Prof and Tech Services</td>
<td>114,926</td>
<td>114,000</td>
</tr>
<tr>
<td>Purchased Property Services</td>
<td>10,954</td>
<td>11,000</td>
</tr>
<tr>
<td>Other Purchased Services</td>
<td>41,569</td>
<td>41,500</td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>3,772,341</td>
<td>3,775,000</td>
</tr>
<tr>
<td>Property - Fixed Assets</td>
<td>47,940</td>
<td>47,000</td>
</tr>
<tr>
<td>Other Uses</td>
<td>122,206</td>
<td>45,500</td>
</tr>
</tbody>
</table>

**TOTALS:** $8,574,193.08 $8,500,000.00

*(figures may be different due to rounding)*