



# Broken Arrow Public Schools

*Fiscal Year*  
*2021 – 2022*

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*Budget*  
*Proposal*

September 2021

Presented by Natalie Eneff, CFO



# Broken Arrow Public Schools

## *General Fund*

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### Revenue Budget

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*

### 2021-2022 Proposed Revenue Budget

Source	Actual 2020-2021	Proposed Budget 2021-2022
Ad Valorem	\$ 38,166,462	\$ 36,246,994
Local and Other Sources	1,323,862	1,323,862
Intermediate Sources	6,184,529	6,184,529
State Aid	49,780,740	54,663,933
State Sources	24,917,595	24,917,595
Federal Sources	15,991,151	24,236,298
Non-Revenue Receipts/ Return of Assets	\$ 2,593,966	\$ 1,650,000
TOTALS:	<u>\$ 138,958,305</u>	<u>\$ 149,223,210</u>





## Broken Arrow Public Schools

### *General Fund*

# Points of the Proposed Budget

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- 21-22 Available (not restricted use) Fund balance carryover: \$24,160,000
- ✓ Carryover restricted for ACE Technology and Reading Sufficiency Act = \$137,729
- ✓ Must fund **payroll** until State Aid revenue builds/pays approx. \$ million – payroll
- ✓ Must fund **federal programs** until claims are filed = **\$28.3 million**  
*reimbursable grants require district to fund first*
- State Aid \$2.1 million **more** than 2020-2021 (6-15-2021)
- Addt'l **ONE TIME** Cares Act Funding in FY22 = \$19,694,339



# Broken Arrow Public Schools

## *General Fund*

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### Expenditure Budget





# Broken Arrow Public Schools

## *General Fund*

### 2021-2022 Proposed Expenditure Budget

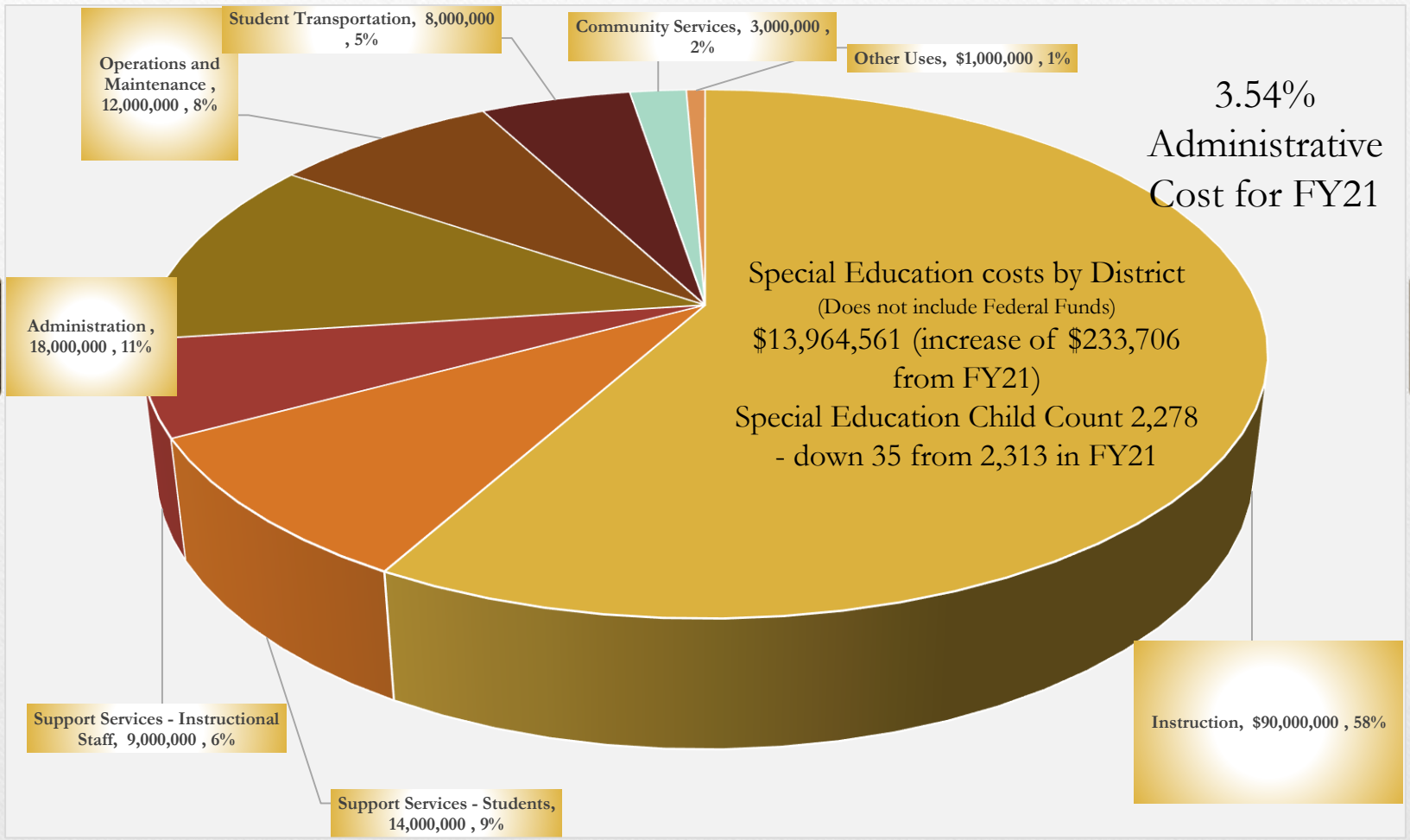
	2020-2021 Actual	2021-2022 Proposed
Instruction	\$ 80,188,666	\$ 90,000,000
Support Services - Students	11,873,633	14,000,000
Support Services - Instructional Staff	6,013,268	9,000,000
Administration	16,889,937	18,000,000
Operations and Maintenance	10,238,965	12,000,000
Student Transportation	6,143,372	8,000,000
Community Services	1,505,499	3,000,000
Other Uses	\$ 505,895	\$ 1,000,000
<b>TOTALS:</b>	<b>\$ 133,359,235</b>	<b>\$ 155,000,000</b>





\$155,000,000

58% of total budget on Instruction and 14% on Instructional Support



3.54%  
Administrative  
Cost for FY21



# Broken Arrow Public Schools

## *General Fund*

### Revenue & Expenditure

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### Comparison & Proposed

	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Proposed Budget 2021-22
<b>TOTAL REVENUES</b>	<b>115,218,695</b>	<b>127,405,483</b>	<b>133,544,477</b>	<b>138,958,305</b>	<b>149,223,210</b>
<b>TOTAL EXPENDITURES</b>	<b>109,731,960</b>	<b>127,806,264</b>	<b>130,407,835</b>	<b>133,359,235</b>	<b>155,000,000</b>
<b>EXCESS REV (EXP)</b>	<b>5,486,735</b>	<b>(400,781)</b>	<b>3,136,642</b>	<b>5,599,070</b>	<b>(5,776,790)</b>
<b>FUND BALANCE 07/1</b>	<b>10,476,145</b>	<b>15,962,880</b>	<b>15,562,098</b>	<b>18,698,740</b>	<b>24,297,810</b>
<b>FUND BALANCE 06/30</b>	<b>\$ 15,962,880</b>	<b>\$ 15,562,098</b>	<b>\$ 18,698,740</b>	<b>\$ 24,297,810</b>	<b>\$ 18,521,020</b>

*(figures may be different due to rounding)*





# Broken Arrow Public Schools

## *Building Fund*

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# Broken Arrow Public Schools

## *Building Fund*

### Revenue Budget

Source	Actual 2020-2021	Proposed Budget 2021-2022
Ad Valorem	\$ 5,450,803	\$ 5,175,000
Local and Other Sources	\$ 317,383	\$ 315,000
State Aid	\$ 290,700	\$ 295,000
Non-Revenue Receipts/ Return of Assets	\$ 255,388	\$ 200,000
<b>TOTALS:</b>	<b>\$ 6,314,274</b>	<b>\$ 5,985,000</b>

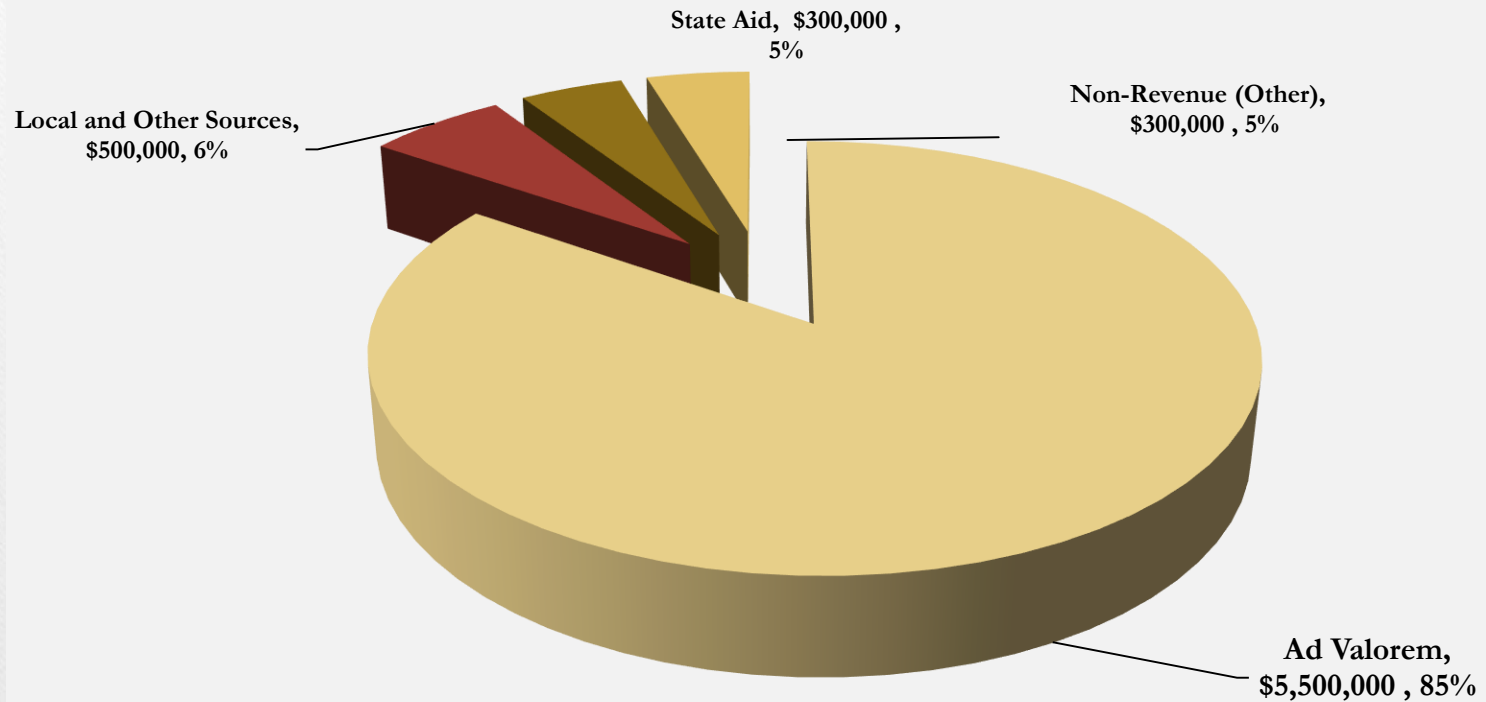


**2021-2022**

## **Highlighted *Building Fund* Budget Changes**

**Special Revenue in this fund only**

**State Aid portion is allotted from General Fund for payroll**







**Broken Arrow Public Schools**

***Building Fund***

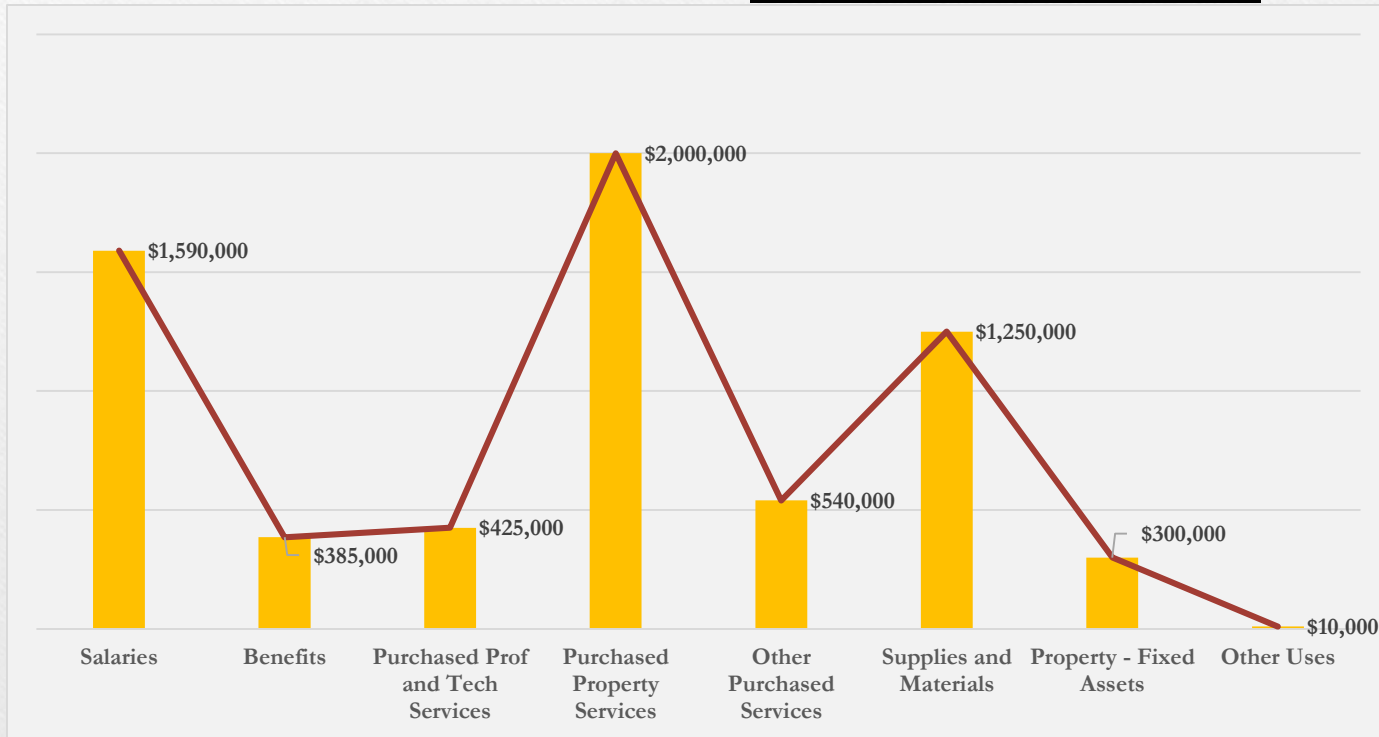
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**Expenditure  
Budget**





	2020-21 Actual	2021-22 Proposed
Salaries	\$ 1,545,644	\$ 1,590,000
Benefits	\$ 360,814	\$ 385,000
Purchased Prof and Tech Services	\$ 424,547	\$ 425,000
Purchased Property Services	\$ 1,675,023	\$ 2,000,000
Other Purchased Services	\$ 502,724	\$ 540,000
Supplies and Materials	\$ 1,201,103	\$ 1,250,000
Property - Fixed Assets	\$ 285,438	\$ 300,000
Other Uses	\$ 6,205	\$ 10,000
<b>Total</b>	<b>\$ 6,001,498</b>	<b>\$ 6,500,000</b>





**Broken Arrow Public Schools**

***Child Nutrition Fund***

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**Revenue and Expenditure  
Budgets**







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

2021-2022 Proposed Revenue Budget

Source	Actual 2020-2021	Proposed Budget 2021-2022
Local and Other Sources	\$ 656,141	\$ 656,000
State Aid	\$ 714,547	\$ 714,500
State Sources	\$ 88,382	\$ 88,000
Federal Sources	\$ 6,001,056	\$ 6,000,000
Non-Revenue Receipts/ Return of Assets	\$ 240,276	\$ 63,500
<b>TOTALS:</b>	<b>\$ 7,700,402</b>	<b>\$ 7,522,000</b>

*(figures may be different due to rounding)*



# Broken Arrow Public Schools

## *Child Nutrition Fund*

### Revenue & Expenditure

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### Comparison & Proposed

	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	Proposed Budget 2021-22
TOTAL REVENUES	\$ 9,211,602	\$ 9,701,837	\$ 8,149,355	\$ 7,700,402	\$ 7,522,000
TOTAL EXPENDITURES	9,243,655	9,991,129	8,574,193	7,572,320	8,500,000
EXCESS REV (EXP)	(32,054)	(289,292)	(424,838)	128,082	(978,000)
FUND BALANCE 07/1	2,274,559	2,242,506	1,953,214	1,528,376	1,656,458
FUND BALANCE 06/30	\$ 2,242,506	\$ 1,953,214	\$ 1,528,376	\$ 1,656,458	\$ 678,458

(figures may be different due to rounding)



## 2020-21 Child Nutrition Fund - Highlights

COVID19 Strikes *(again)* the CN department:

**Catering Revenue:**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	
\$ 21,299	\$ 12,589	\$ 8,872	(3,717)

BY FUNCTION:	2020-21 Actual	2021-22 Proposed
Food Preparation Services	3,657,079	4,446,500
Food Supplies/Delivery	184,380	185,000
Other Direct Services	905,441	900,000
Food Procurement -		
Reimbursable Meals	2,631,854	2,700,000
A la carte	756	50,000
Food Procurement -		
Adult /Contract Meals	8,368	33,500
Oth CN Nutr Programs	184,441	185,000
Capital Outlays	-	-
<b>TOTALS:</b>	<u>\$ 7,572,320</u>	<u>\$ 8,500,000</u>

BY OBJECT:	2020-21 Actual	2021-22 Proposed
Salaries	3,020,226	3,810,000
Benefits	954,080	1,015,000
Purchased Prof and Tech Services	2,538	50,000
Purchased Property Services	93,876	100,000
Other Purchased Services	8,731	10,000
Supplies and Materials	3,280,124	3,300,000
Property - Fixed Assets	41,925	42,000
Other Uses	170,819	173,000
<b>TOTALS:</b>	<u>\$ 7,572,320</u>	<u>\$ 8,500,000</u>

*(figures may be different due to rounding)*