

**CHOCTAW-NICOMA PARK PUBLIC SCHOOLS**

**FY 2017-18 APPROPRIATED FUND BUDGETS**

Budget Hearing: September 11, 2017

Budget Adoption: October 9, 2017

**GENERAL FUND**

|   | FY 2016-17<br>Actuals | FY 2017-18<br>Budget* | Change             | Percent<br>of Budget |
|---|-----------------------|-----------------------|--------------------|----------------------|
| <b>REVENUES:</b>                            |                       |                       |                    |                      |
| Local Sources                               | \$7,935,979           | \$7,618,349           | (\$317,630)        | 22.5%                |
| Intermediate Sources                        | \$1,555,847           | \$1,585,000           | \$29,153           | 4.7%                 |
| State Sources                               | \$20,586,731          | \$21,025,901          | \$439,170          | 62.2%                |
| Federal Sources                             | \$2,276,704           | \$1,969,520           | (\$307,183)        | 5.8%                 |
| Miscellaneous                               | \$79,257              | \$75,000              | (\$4,257)          | 0.2%                 |
| Fund Balance                                | \$225,458             | \$1,524,132           | \$1,298,674        | 4.5%                 |
| <b>Total Revenue</b>                        | <b>\$32,659,976</b>   | <b>\$33,797,902</b>   | <b>\$1,137,927</b> | <b>100.0%</b>        |
| <b>EXPENDITURES BY OBJECT CLASS:</b>        |                       |                       |                    |                      |
| Salaries                                    | \$20,877,025          | \$21,451,831          | \$574,806          | 66.5%                |
| Benefits                                    | \$7,570,400           | \$7,778,835           | \$208,435          | 24.1%                |
| Professional/Technical Services             | \$513,268             | \$527,399             | \$14,132           | 1.6%                 |
| Purchased Property Services                 | \$239,866             | \$246,470             | \$6,604            | 0.8%                 |
| Other Purchased Services                    | \$562,043             | \$577,518             | \$15,475           | 1.8%                 |
| Supplies and Materials                      | \$1,181,570           | \$1,214,102           | \$32,532           | 3.8%                 |
| Property (Fixed Assets)                     | \$97,081              | \$99,754              | \$2,673            | 0.3%                 |
| Other Purchases not Classified Elsewhere    | \$123,350             | \$126,746             | \$3,396            | 0.4%                 |
| Other Non-Expenditure Uses of Funds         | \$1,085               | \$1,115               | \$30               | 0.0%                 |
| Contingency                                 | \$0                   | \$250,000             | \$250,000          | 0.8%                 |
| <b>Total Expenditures by Object</b>         | <b>\$31,165,688</b>   | <b>\$32,273,770</b>   | <b>\$1,108,082</b> | <b>100.0%</b>        |
| <b>EXPENDITURES BY FUNCTION CLASS:</b>      |                       |                       |                    |                      |
| Instruction                                 | \$19,443,976          | \$19,979,326          | \$535,349          | 61.9%                |
| Student Support Services                    | \$2,151,222           | \$2,210,452           | \$59,229           | 6.8%                 |
| Instructional Staff Support                 | \$1,213,423           | \$1,246,832           | \$33,409           | 3.9%                 |
| General Administration                      | \$840,117             | \$863,248             | \$23,131           | 2.7%                 |
| School Administration                       | \$2,699,737           | \$2,774,068           | \$74,332           | 8.6%                 |
| Business Services                           | \$614,223             | \$631,134             | \$16,911           | 2.0%                 |
| Operations & Maintenance                    | \$2,606,629           | \$2,678,397           | \$71,768           | 8.3%                 |
| Student Transportation                      | \$1,591,894           | \$1,635,724           | \$43,830           | 5.1%                 |
| Central Support Services                    | \$0                   | \$0                   | \$0                | 0.0%                 |
| Other Support Services                      | \$0                   | \$0                   | \$0                | 0.0%                 |
| Food Service                                | \$0                   | \$0                   | \$0                | 0.0%                 |
| Enterprise Operations                       | \$82                  | \$84                  | \$2                | 0.0%                 |
| Community Services                          | \$3,210               | \$3,299               | \$88               | 0.0%                 |
| Site Acquisition                            | \$0                   | \$0                   | \$0                | 0.0%                 |
| Site Improvement                            | \$0                   | \$0                   | \$0                | 0.0%                 |
| Other Outlays                               | \$1,174               | \$1,206               | \$32               | 0.0%                 |
| Other Uses of Funds                         | \$0                   | \$0                   | \$0                | 0.0%                 |
| Repayments                                  | \$0                   | \$0                   | \$0                | 0.0%                 |
| Contingency                                 | \$0                   | \$250,000             | \$250,000          | 0.8%                 |
| <b>Total Expenditures by Function</b>       | <b>\$31,165,688</b>   | <b>\$32,273,770</b>   | <b>\$1,108,082</b> | <b>100.0%</b>        |
| <b>October 1 Student Count (ADM)</b>        | <b>5,773</b>          | <b>5,773</b>          | <b>0</b>           | <b>0.0%</b>          |
| <b>General Fund Per-Pupil Total Revenue</b> | <b>\$5,657</b>        | <b>\$5,854</b>        | <b>\$197</b>       | <b>3.5%</b>          |
| <b>General Fund Per-Pupil New Revenue**</b> | <b>\$5,618</b>        | <b>\$5,590 *</b>      | <b>(\$28)</b>      | <b>-0.5%</b>         |
| <b>General Fund Per-Pupil Expenditure</b>   | <b>\$5,398</b>        | <b>\$5,590 *</b>      | <b>\$192</b>       | <b>3.6%</b>          |

\* Subject to change as additional increases or decreases in funding occurs throughout the year.

\*\* Includes all revenue collected during the year and excludes the fund balance.

**CHOCTAW-NICOMA PARK PUBLIC SCHOOLS**

**FY 2017-18 APPROPRIATED FUND BUDGETS**

**Budget Hearing: September 11, 2017**

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**BUILDING FUND**

|  | FY 2016-17         | FY 2017-18         |                   | Percent       |
|--|--------------------|--------------------|-------------------|---------------|
|  | Actuals            | Budget*            | Change            | of Budget     |
| <b>REVENUES:</b>                             |                    |                    |                   |               |
| Advalorem (Current Year)                     | \$1,075,291        | \$1,056,012        | (\$19,279)        | 93.1%         |
| Advalorem (Prior Years)                      | \$31,084           | \$25,000           | (\$6,084)         | 2.2%          |
| Revenue in Lieu of Taxes                     | \$5                | \$0                | (\$5)             | 0.0%          |
| Interest Earnings                            | \$0                | \$0                | \$0               | 0.0%          |
| Cash Forward (Fund Balance)                  | \$75,260           | \$52,923           | (\$22,337)        | 4.7%          |
| <b>Total Revenue</b>                         | <b>\$1,181,641</b> | <b>\$1,133,935</b> | <b>(\$47,705)</b> | <b>100.0%</b> |
| <br>   |                    |                    |                   |               |
| <b>EXPENDITURES BY FUNCTION:</b>             |                    |                    |                   |               |
| Instruction                                  | \$0                | \$0                | \$0               | 0.0%          |
| Purchasing/Warehousing                       | \$0                | \$0                | \$0               | 0.0%          |
| Information Services                         | \$59               | \$0                | (\$59)            | 0.0%          |
| Inservice Training                           | \$150              | \$0                | (\$150)           | 0.0%          |
| Operation of Building Services               | \$764,398          | \$827,930          | \$63,532          | 78.6%         |
| Care & Upkeep of Grounds                     | \$136,471          | \$125,000          | (\$11,471)        | 11.9%         |
| Care & Upkeep of Equipment                   | \$49,224           | \$25,000           | (\$24,224)        | 2.4%          |
| Vehicle Operation & Maintenance              | \$1,786            | \$13,000           | \$11,214          | 1.2%          |
| Security                                     | \$0                | \$0                | \$0               | 0.0%          |
| Safety                                       | \$1,575            | \$5,005            | \$3,430           | 0.5%          |
| Building Acquisition & Construction Services | \$111,903          | \$8,000            | (\$103,903)       | 0.8%          |
| Correcting Entry                             | \$0                | \$0                | \$0               | 0.0%          |
| Contingency                                  | \$0                | \$50,000           | \$50,000          | 4.7%          |
| <b>Total Expenditures by Function</b>        | <b>\$1,065,567</b> | <b>\$1,053,935</b> | <b>(\$11,631)</b> | <b>100.0%</b> |

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**CHOCTAW-NICOMA PARK PUBLIC SCHOOLS**

**FY 2017-18 APPROPRIATED FUND BUDGETS**

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**CHILD NUTRITION FUND**

|  | FY 2016-17<br>Actuals | FY 2017-18<br>Budget* | Change           | Percent<br>of Budget |
|--|-----------------------|-----------------------|------------------|----------------------|
| <b>REVENUES:</b>                           |                       |                       |                  |                      |
| Earnings on Investments                    | \$66                  | \$75                  | \$9              | 0.0%                 |
| Miscellaneous Reimbursements               | \$0                   | \$0                   | \$0              | 0.0%                 |
| Student Meals                              | \$321,683             | \$325,000             | \$3,317          | 17.5%                |
| Ala Carte                                  | \$437,798             | \$440,000             | \$2,202          | 23.8%                |
| Adult Meals                                | \$7,527               | \$7,500               | (\$27)           | 0.4%                 |
| Employee Health Allowance                  | \$104,499             | \$107,000             | \$2,501          | 5.8%                 |
| State Reimbursement                        | \$0                   | \$0                   | \$0              | 0.0%                 |
| State Matching                             | \$15,605              | \$0                   | (\$15,605)       | 0.0%                 |
| Federal Lunch Reimbursement                | \$711,686             | \$725,000             | \$13,314         | 39.1%                |
| Federal Breakfast Reimbursement            | \$192,518             | \$200,000             | \$7,482          | 10.8%                |
| Non-Revenue Receiptes (Correcting Entries) | \$3,602               | \$0                   | (\$3,602)        | 0.0%                 |
| Cash Forward (Fund Balance)                | \$3,316               | \$47,654              | \$44,338         | 2.6%                 |
| <b>Total Revenue</b>                       | <b>\$1,798,300</b>    | <b>\$1,852,229</b>    | <b>\$53,929</b>  | <b>100.0%</b>        |
| <b>EXPENDITURES BY FUNCTION:</b>           |                       |                       |                  |                      |
| Financial Accounting Services              | \$0                   | \$0                   | \$0              | 0.0%                 |
| Vehicle Operation & Maintenance            | \$0                   | \$2,000               | \$2,000          | 0.1%                 |
| Food Procurement Services (Ala Carte)      | \$293,488             | \$260,000             | (\$33,488)       | 14.0%                |
| Food Preparation and Dispensing            | \$845,714             | \$800,000             | (\$45,714)       | 43.2%                |
| Other Direct and/or Related CNP Services   | \$97,753              | \$140,000             | \$42,247         | 7.6%                 |
| Food Procurement Services                  | \$484,396             | \$580,000             | \$95,604         | 31.3%                |
| Food Procurement (Adult)                   | \$4,339               | \$8,500               | \$4,161          | 0.5%                 |
| Nonreimbursable Services                   | \$8,086               | \$2,700               | (\$5,386)        | 0.1%                 |
| Nutrition Education & Staff Development    | \$0                   | \$0                   | \$0              | 0.0%                 |
| Other Child Nutrition Operations           | \$1,910               | \$20,000              | \$18,090         | 1.1%                 |
| Fund Transfers/Petty Cash/Change           | \$0                   | \$500                 | \$500            | 0.0%                 |
| Correcting Entries                         | \$3,602               | \$0                   | (\$3,602)        | 0.0%                 |
| Contingency                                | \$0                   | \$38,029              | \$38,029         | 2.1%                 |
| Other Refunds (Lunch Tickets)              | \$0                   | \$500                 | \$500            | 0.0%                 |
| <b>Total Expenditures by Function</b>      | <b>\$1,739,288</b>    | <b>\$1,852,229</b>    | <b>\$112,941</b> | <b>100.0%</b>        |

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