

**NORMAN INDEPENDENT SCHOOL DISTRICT I-29  
OF CLEVELAND COUNTY, OKLAHOMA**

**AMENDED SCHOOL BUDGET  
AND FINANCING PLAN**

**FOR APPROPRIATED FUNDS**

**Fiscal Year 2017-18**

PREPARED BY:

BRENDA R. BURKETT, CPA, SFO  
CHIEF FINANCIAL OFFICER

JUNE 27, 2018

**RECEIVED**  
JUL 20 2018  
State Auditor  
and Inspector


*Cleveland*

TO THE INDEPENDENT SCHOOL DISTRICT #29 BOARD OF EDUCATION:

The Independent School District #29 of Cleveland County's Fiscal Year 2017-18 Amended Financial Plan of appropriated funds is herewith submitted for the approval of the Board of Education under the authority of a Resolution by the Board of Education dated May 19, 2003, in accordance with the Oklahoma School District Budget Act. The budget presents 35 mills of ad valorem taxation for the General Fund, 5 mills of ad valorem taxation for the Building Fund, and 24.47 mills of ad valorem taxation for the Sinking Fund with appropriate millage adjustment factors in Cleveland and McClain counties.

The total amended budget of appropriated funds equals \$117,626,610 which includes \$106,005,987 for the General Fund, \$6,341,165 for the Building Fund and \$5,279,157 for the Child Nutrition Fund, modifying the approved budget of appropriated funds which equaled \$116,467,424, which included \$105,225,020 for the General Fund, \$6,227,404 for the Building Fund and \$5,015,000 for the Child Nutrition Fund.

The 2017-18 amended annual budget is presented to the Independent School District #29 of Cleveland County Board of Education for their approval.

  
Brenda R. Burkett, CPA, Treasurer

**INDEPENDENT SCHOOL DISTRICT #29  
NORMAN PUBLIC SCHOOLS  
FISCAL YEAR 2017-2018  
Summary of Estimated Revenues**

		<b>GOVERNMENTAL FUNDS</b>		
		General Fund	Special Revenues	Total
		11	21 - 22	Approp Funds
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2017-18</b>	<b>FY 2017-18</b>	<b>FY 2017-18</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	34,053,000	4,876,000	38,929,000
1120	Ad Valorem Taxes (Prior)	649,000	92,250	741,250
1190	Other Taxes	779,200	109,201	888,401
1310	Interest Earnings	32,058	25,700	57,758
1600	Other Local	2,023,851	0	2,023,851
1700	Child Nutrition Programs	0	1,721,000	1,721,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>37,537,109</b>	<b>6,824,151</b>	<b>44,361,260</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	3,200,000	0	3,200,000
2200	County App.(Mortgage Tax)	658,000	0	658,000
2000	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>3,858,000</b>	<b>0</b>	<b>3,858,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	43,500	0	43,500
3120	Motor Vehicle Collections	5,650,000	0	5,650,000
3130	Rural Electric	315,000	0	315,000
3140	School Land Earnings	2,500,000	0	2,500,000
3150	Vehicle Stamp Tax	30,000	0	30,000
3200	State Aid--General Operations	46,846,630	0	46,846,630
3300	State Aid--Competitive Grants	237,478	0	237,478
3400	State--Categorical	324,800	0	324,800
3500	State Special Programs and Other Sources	0	0	0
3600	State-Other State Sources	8,507	0	8,507
3700	Child Nutrition Programs	0	50,997	50,997
3800	State Vocational Programs	128,904	0	128,904
3000	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>56,084,819</b>	<b>50,997</b>	<b>56,135,816</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Grants-In-Aid	370,350	0	370,350
4200	Federal Disadvantaged and Disabilities	3,656,376	0	3,656,376
4300	Individuals with Disabilities	3,389,584	0	3,389,584
4400	Federal Minority	0	0	0
4500	Federal Operations	44,530	0	44,530
4600	Federal Other Funds	578,081	0	578,081
4700	Child Nutrition Programs	0	3,538,094	3,538,094
4800	Federal Vocational Education	258,715	0	258,715
4000	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>8,297,636</b>	<b>3,538,094</b>	<b>11,835,730</b>
<b>SUB TOTAL REVENUE SOURCES</b>		<b>105,777,564</b>	<b>10,413,242</b>	<b>116,190,806</b>
6200	Interfund Transfer	9,800	130,000	139,800
<b>GRAND TOTAL REVENUE</b>		<b>105,787,364</b>	<b>10,543,242</b>	<b>116,330,606</b>
<b>BEG FUND BALANCE</b>		<b>8,260,168</b>	<b>4,335,250</b>	<b>12,595,418</b>
<b>TOTAL AVAILABLE</b>		<b>114,047,532</b>	<b>14,878,492</b>	<b>128,926,024</b>

## Summary of Projected Expenditures

		GOVERNMENTAL FUNDS			
		General Fund 11 FY 2017-18	Special Revenues 21 - 22 FY 2017-18	Total Approp Funds FY 2017-18	
			<b>ALL APPROPRIATED FUNDS</b>		
1000	<b>INSTRUCTION</b>	66,798,637	23,895	66,822,532	
2000	<b>SUPPORT SERVICES:</b>				
2100	Support Services-Students	8,967,740	0	8,967,740	
2200	Support Services-Instructional Staff	5,316,360	0	5,316,360	
2300	Support Services-General Administration	3,305,188	0	3,305,188	
2400	Support Services-School Administration	6,905,168	0	6,905,168	
2500	Support Services-Business	4,983,355	0	4,983,355	
2600	Operation and Maintenance of Plant	5,106,081	6,217,452	11,323,533	
2700	Student Transportation Services	4,202,630	0	4,202,630	
2000	<b>TOTAL SUPPORT SERVICES</b>	<b>38,786,522</b>	<b>6,217,452</b>	<b>45,003,974</b>	
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100	Child Nutrition Program Operations	64	5,279,157	5,279,221	
3200	Other Enterprise Services	7,800	0	7,800	
3000	<b>TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>7,864</b>	<b>5,279,157</b>	<b>5,287,021</b>	
4000	<b>FACILITIES ACQUISITION/CONSTRUCTION</b>	<b>276,840</b>	<b>99,818</b>	<b>376,658</b>	
5000	<b>OTHER OUTLAYS</b>	<b>136,125</b>	<b>0</b>	<b>136,125</b>	
	<b>TOTAL EXPENDITURES</b>	<b>106,005,987</b>	<b>11,620,322</b>	<b>117,626,310</b>	

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		REVENUE	REVENUE	BUDGET	BUDGET
<b>GENERAL FUND</b>		FY 15-16	FY 16-17	FY 17-18	FY 17-18
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	31,503,315	32,939,104	32,845,000	34,053,000
1120	Ad Valorem Taxes (Prior)	392,734	639,190	639,700	649,000
1190	Other Taxes	0	681,100	680,000	779,200
1310	Interest Earnings	15,352	32,420	32,021	32,058
1600	Other Local	1,535,412	1,707,464	1,757,549	2,023,851
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>33,446,812</b>	<b>35,999,279</b>	<b>35,954,270</b>	<b>37,537,109</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>					
2100	County 4 Mill Levy	2,923,328	3,100,225	3,100,000	3,200,000
2200	County App.(Mortgage Tax)	729,964	658,071	658,000	658,000
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>3,653,293</b>	<b>3,758,297</b>	<b>3,758,000</b>	<b>3,858,000</b>
<b>STATE SOURCES OF REVENUE:</b>					
3110	Gross Production Tax	41,741	43,413	43,500	43,500
3120	Motor Vehicle Collections	5,694,453	5,682,477	5,650,000	5,650,000
3130	Rural Electric	308,415	314,470	315,000	315,000
3140	School Land Earnings	2,278,020	2,497,192	2,500,000	2,500,000
3150	Vehicle Stamp Tax	27,543	29,893	30,000	30,000
3200	State Aid-General Operations	47,647,636	44,952,160	45,656,929	46,846,630
3300	State Aid-Competitive Grants	272,114	225,525	200,000	237,478
3400	State-Categorical	1,396,291	402,651	17,806	324,800
3500	State-Special Programs	53,000	0	0	0
3600	State-Other State Sources	200,092	60,830	503	8,507
3800	State Vocational Programs	136,492	132,786	128,904	128,904
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>58,055,797</b>	<b>54,341,396</b>	<b>54,542,641</b>	<b>56,084,819</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4100	Grants-In-Aid	346,832	365,648	370,350	370,350
4200	Federal Disadvantaged and Disabilities	3,154,071	3,087,361	3,656,375	3,656,376
4300	Individuals with Disabilities	3,197,341	3,369,917	3,389,584	3,389,584
4400	Federal Minority	0	0	0	0
4500	Federal Operations	34,964	17,999	40,214	44,530
4600	Federal Other Funds	174,014	207,500	576,785	578,081
4800	Federal Vocational Education	129,155	140,089	258,715	258,715
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>7,036,376</b>	<b>7,188,515</b>	<b>8,292,023</b>	<b>8,297,636</b>
<b>TOTAL</b>		<b>102,192,278</b>	<b>101,287,486</b>	<b>102,546,934</b>	<b>105,777,564</b>
5100	Transfer From Other Funds	6,232	9,548	9,800	9,800
<b>GRAND TOTAL</b>		<b>102,198,510</b>	<b>101,297,033</b>	<b>102,556,734</b>	<b>105,787,364</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED EXPENDITURES  
AND FUND BALANCE**

GENERAL FUND		ACTUAL	ACTUAL	11/19/17	6/27/18
		EXPENDED	EXPENDED	BUDGET	BUDGET
		FY 15-16	FY 16-17	FY 17-18	FY 17-18
1000	<b>INSTRUCTION:</b>	63,643,539	64,273,820	66,187,797	66,798,637
2000	<b>SUPPORT SERVICES:</b>				
2100	Support Services-Students	8,377,261	8,308,609	8,913,110	8,967,740
2200	Support Services-Instructional Staff	5,943,908	4,549,707	5,205,926	5,316,360
2300	Support Services-General Administration	3,039,310	3,001,365	3,436,452	3,305,188
2400	Support Services-School Administration	6,225,841	6,407,137	6,866,614	6,905,168
2500	Support Services-Business	3,600,396	4,058,310	4,853,695	4,983,355
2600	Operation and Maintenance of Plant	6,442,659	7,032,210	5,308,879	5,106,081
2700	Student Transportation Services	3,586,066	3,903,954	4,002,391	4,202,630
	<b>TOTAL SUPPORT SERVICES</b>	<b>37,215,442</b>	<b>37,261,293</b>	<b>38,587,067</b>	<b>38,786,522</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100	Child Nutrition Program Operations	15,277	7,314	0	64
3200	Other Enterprise Services	7,783	6,600	7,800	7,800
3300	Community Service Operations	0	1,457	0	0
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>23,060</b>	<b>15,371</b>	<b>7,800</b>	<b>7,864</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>60,209</b>	<b>105,491</b>	<b>276,840</b>	<b>276,840</b>
5000	<b>OTHER OUTLAYS</b>	<b>85,608</b>	<b>69,954</b>	<b>165,516</b>	<b>136,125</b>
8100	<b>REPAYMENT</b>	<b>0</b>	<b>99,870</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>101,027,858</b>	<b>101,825,799</b>	<b>105,225,020</b>	<b>106,005,987</b>
	<b>TOTAL REVENUES</b>	<b>102,198,510</b>	<b>101,297,033</b>	<b>102,556,734</b>	<b>105,787,364</b>
	<b>BEG FUND BALANCE</b>	<b>7,618,281</b>	<b>8,788,933</b>	<b>8,260,168</b>	<b>8,260,168</b>
	<b>TOTAL AVAILABLE</b>	<b>109,816,791</b>	<b>110,085,967</b>	<b>110,816,902</b>	<b>114,047,532</b>
	<b>END FUND BALANCE</b>	<b>8,788,933</b>	<b>8,260,168</b>	<b>5,591,881</b>	<b>8,041,545</b>
		8.60%	8.15%	5.45%	7.60%

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		REVENUE	REVENUE	BUDGET	BUDGET
<b>BUILDING FUND</b>		FY 15-16	FY 16-17	FY 17-18	FY 17-18
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	4,495,674	4,692,249	4,705,800	4,876,000
1120	Ad Valorem Taxes (Prior)	53,258	93,448	93,451	92,250
1190	Other Taxes	0	97,192	97,000	109,201
1300	Interest Earnings	7,973	22,923	23,000	23,000
<b>TOTAL LOCAL SOURCES OF REVENUE:</b>		<b>4,556,905</b>	<b>4,905,812</b>	<b>4,919,251</b>	<b>5,100,451</b>
6200	Interfund Transfer	27,000	130,000	130,000	130,000
<b>TOTAL</b>		<b>4,583,905</b>	<b>5,035,812</b>	<b>5,049,251</b>	<b>5,230,451</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED EXPENDITURES AND FUND BALANCE**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		EXPENDED	EXPENDED	BUDGET	BUDGET
<b>BUILDING FUND</b>		FY 15-16	FY 16-17	FY 17-18	FY 17-18
1000	<b>INSTRUCTION</b>	0	0	23,895	23,895
2000	<b>SUPPORT SERVICES</b>	3,890,359	3,802,669	6,196,009	6,217,452
4000	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>				
4200	Land Acquisition Services	5,000	36,950	0	82,808
4600	Building Acquisition and Construction Services	81,102	3,000	7,500	7,500
4700	Building Improvement Services	27,378	100,210	0	9,510
8100	<b>REPAYMENT</b>	0	12,772	0	0
<b>TOTAL</b>		<b>4,003,838</b>	<b>3,955,602</b>	<b>6,227,404</b>	<b>6,341,165</b>
<b>TOTAL REVENUES</b>		4,583,905	5,035,812	5,049,251	5,230,451
<b>BEG FUND BALANCE</b>		1,578,511	2,158,578	3,238,788	3,238,788
<b>TOTAL AVAILABLE</b>		<b>6,162,416</b>	<b>7,194,390</b>	<b>8,288,039</b>	<b>8,469,239</b>
<b>END FUND BALANCE</b>		<b>2,158,578</b>	<b>3,238,788</b>	<b>2,060,635</b>	<b>2,128,073</b>
5		47.09%	64.32%	40.81%	40.69%

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		REVENUE	REVENUE	BUDGET	BUDGET
CHILD NUTRITION		FY 15-16	FY 16-17	FY 17-18	FY 17-18
<b>LOCAL SOURCES OF REVENUE:</b>					
1310	Interest Earnings	0	0	0	2,700
1710	Student Lunches/Breakfasts	1,055,612	1,079,545	1,075,000	1,260,000
1720	A La Carte	424,218	375,379	375,000	400,000
1730	Adult Lunches and Breakfast	0	0	0	0
1760	Contract Lunches and Breakfast	28,076	24,723	25,000	25,000
1790	Other Revenue	23,933	35,884	36,000	36,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>1,531,839</b>	<b>1,515,530</b>	<b>1,511,000</b>	<b>1,723,700</b>
<b>STATE SOURCES OF REVENUE:</b>					
3710	State Reimbursement	0	0	0	0
3720	State Matching	52,209	53,081	50,000	50,997
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>52,209</b>	<b>53,081</b>	<b>50,000</b>	<b>50,997</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4710	Federal Reimbursement-Lunches	2,605,242	2,646,022	2,650,000	2,650,000
4720	Federal Reimbursement-Breakfast	757,438	781,183	780,000	780,000
4740	Federal Reimbursement-Summer School	83,607	100,906	101,000	101,000
4780	Federal Reimbursement-Equipment Assistance	14,449	0	0	7,094
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>3,460,736</b>	<b>3,528,111</b>	<b>3,531,000</b>	<b>3,538,094</b>
<b>TOTAL</b>		<b>5,044,784</b>	<b>5,096,723</b>	<b>5,092,000</b>	<b>5,312,791</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED EXPENDITURES  
AND FUND BALANCE**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		EXPENDED	EXPENDED	BUDGET	BUDGET
CHILD NUTRITION FUND		FY 15-16	FY 16-17	FY 17-18	FY 17-18
3100	CHILD NUTRITION PROGRAM OPERATIONS:	4,941,621	5,014,286	5,015,000	5,279,157
<b>TOTAL REVENUES</b>		<b>5,044,784</b>	<b>5,096,723</b>	<b>5,092,000</b>	<b>5,312,791</b>
<b>BEG FUND BALANCE</b>		<b>910,862</b>	<b>1,014,025</b>	<b>1,096,462</b>	<b>1,096,462</b>
<b>TOTAL AVAILABLE</b>		<b>5,955,646</b>	<b>6,110,748</b>	<b>6,188,462</b>	<b>6,409,253</b>
<b>END FUND BALANCE</b>		<b>1,014,025</b>	<b>1,096,462</b>	<b>1,173,462</b>	<b>1,130,096</b>
		20.10%	21.51%	23.05%	21.27%



**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		REVENUE	REVENUE	BUDGET	BUDGET
<b>SINKING FUND</b>		FY 15-16	FY 16-17	FY 17-18	FY 17-18
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	23,297,915	21,506,591	22,622,870	23,050,000
1120	Ad Valorem Taxes (Prior)	256,721	464,974	467,502	372,000
1190	Other Taxes	0	21,235	21,000	27,669
1300	Interest Earnings	68,739	138,021	140,000	140,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>23,623,375</b>	<b>22,130,821</b>	<b>23,251,372</b>	<b>23,589,669</b>
5110	Premium on Bonds Sold	677,873	778,070	780,000	786,526
6200	Interfund Transfer	(27,000)	(130,000)	(130,000)	(130,000)
<b>GRAND TOTAL</b>		<b>24,274,248</b>	<b>22,778,892</b>	<b>23,901,372</b>	<b>24,246,195</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED EXPENDITURES  
AND FUND BALANCE**

		ACTUAL	ACTUAL	11/19/17	6/27/18
		EXPENDED	EXPENDED	BUDGET	BUDGET
<b>SINKING FUND</b>		FY 15-16	FY 16-17	FY 17-18	FY 17-18
<b>5000 OTHER OUTLAYS:</b>					
5100	Debt Service	22,591,883	23,179,147	23,733,746	23,564,219
5200	Other Outlay	0	0	0	0
8100	REPAYMENT	0.00	128,988.46	128,988	128,988
<b>GRAND TOTAL</b>		<b>22,591,883</b>	<b>23,308,136</b>	<b>23,862,734</b>	<b>23,693,207</b>