

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

**AMENDED SCHOOL BUDGET  
AND FINANCING PLAN**

**FOR APPROPRIATED FUNDS**

**Fiscal Year 2021-22**

PREPARED BY:

**BRENDA R. BURKETT, CPA, SFO  
CHIEF FINANCIAL OFFICER  
June 13, 2022**

**RECEIVED**

**JUN 17 2022**

**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 2021-22 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 26.96 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 \$147,754,636 which includes \$135,572,126 for the General Fund, \$5,178,970 for the Building Fund and \$7,003,540 for the Child Nutrition Fund, modifying the approved budget of appropriated funds which equaled \$141,664,812, which included \$130,794,232 for the General Fund, \$5,870,580 for the Building Fund and \$5,000,000 for the Child Nutrition Fund.

The 2021-22 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 2021-2022**  
**Summary of Estimated Revenues and Fund Balance**

		<b>GOVERNMENTAL FUNDS</b>		
		General Fund	Special Revenues	Total
		11	21 - 22	Approp Funds
		FY 2021-22	FY 2021-22	FY 2021-22
<b>ALL APPROPRIATED FUNDS</b>				
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	39,926,388	5,696,694	45,623,082
1120	Ad Valorem Taxes (Prior)	749,000	107,450	856,450
1190	Other Taxes	360,700	45,840	406,540
1310	Interest Earnings	16,111	4,111	20,222
1600	Other Local	1,844,607	0	1,844,607
1700	Child Nutrition Programs	0	109,000	109,000
	<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>42,896,806</b>	<b>5,963,095</b>	<b>48,859,901</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	3,750,000	0	3,750,000
2200	County App.(Mortgage Tax)	1,122,000	0	1,122,000
2300	Resale of Property	0	0	0
2000	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>4,872,000</b>	<b>0</b>	<b>4,872,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	37,000	0	37,000
3120	Motor Vehicle Collections	6,000,000	0	6,000,000
3130	Rural Electric	360,000	0	360,000
3140	School Land Earnings	2,100,000	0	2,100,000
3150	Vehicle Stamp Tax	30,000	0	30,000
3200	State Aid--General Operations	59,357,906	0	59,357,906
3300	State Aid--Competitive Grants	151,566	0	151,566
3400	State--Categorical	1,673,801	0	1,673,801
3500	State Special Programs and Other Sources	0	0	0
3600	State-Other State Sources	84,310	1	84,311
3700	Child Nutrition Programs	0	57,685	57,685
3800	State Vocational Programs	225,750	0	225,750
3000	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>70,020,334</b>	<b>57,686</b>	<b>70,078,019</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Grants-In-Aid	488,874	0	488,874
4200	Federal Disadvantaged and Disabilities	3,205,081	0	3,205,081
4300	Individuals with Disabilities	3,841,191	0	3,841,191
4400	Federal Minority	195,137	0	195,137
4500	Federal Operations	54,013	0	54,013
4600	Federal Other Funds	9,587,437	0	9,587,437
4700	Child Nutrition Programs	113,448	7,108,092	7,221,540
4800	Federal Vocational Education	0	0	0
4000	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>17,485,180</b>	<b>7,108,092</b>	<b>24,593,272</b>
	<b>SUB TOTAL REVENUE SOURCES</b>	<b>135,274,320</b>	<b>13,128,873</b>	<b>148,403,192</b>
5000	Return of Assets	0	81,212	81,212
6200	Interfund Transfer	0	20,000	20,000
	<b>GRAND TOTAL REVENUE</b>	<b>135,274,320</b>	<b>13,230,084</b>	<b>148,504,404</b>
	<b>BEG FUND BALANCE</b>	<b>10,103,307</b>	<b>2,754,441</b>	<b>12,857,747</b>
	<b>TOTAL AVAILABLE</b>	<b>145,377,626</b>	<b>15,984,525</b>	<b>161,362,151</b>

**INDEPENDENT SCHOOL DISTRICT #29  
NORMAN PUBLIC SCHOOLS  
FISCAL YEAR 2021-2022  
Summary of Estimated Expenditures**

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special Revenues</b>	<b>Total</b>
		<b>11</b>	<b>21 - 22</b>	<b>Approp Funds</b>
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2021-22</b>	<b>FY 2021-22</b>	<b>FY 2021-22</b>
<b>1000</b>	<b>INSTRUCTION</b>	<b>84,584,521</b>	<b>0</b>	<b>84,584,521</b>
<b>2000</b>	<b>SUPPORT SERVICES:</b>			
2100	Support Services-Students	11,652,613	0	11,652,613
2200	Support Services-Instructional Staff	6,284,134	0	6,284,134
2300	Support Services-General Administration	3,639,726	0	3,639,726
2400	Support Services-School Administration	8,012,836	0	8,012,836
2500	Support Services-Business	4,813,746	0	4,813,746
2600	Operation and Maintenance of Plant	9,487,264	5,178,970	14,666,234
2700	Student Transportation Services	6,456,253	0	6,456,253
<b>2000</b>	<b>TOTAL SUPPORT SERVICES</b>	<b>50,346,570</b>	<b>5,178,970</b>	<b>55,525,540</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
3100	Child Nutrition Program Operations	54,160	6,600,000	6,654,160
3200	Other Enterprise Services	0	0	0
3300	Community Service Operations	96,515	0	96,515
<b>3000</b>	<b>TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>150,675</b>	<b>6,600,000</b>	<b>6,750,675</b>
<b>4000</b>	<b>FACILITIES ACQUISITION/CONSTRUCTION</b>	<b>25,642</b>	<b>203,540</b>	<b>229,182</b>
<b>5000</b>	<b>OTHER OUTLAYS</b>	<b>464,717</b>	<b>200,000</b>	<b>664,717</b>
	<b>TOTAL EXPENDITURES</b>	<b>135,572,126</b>	<b>12,182,510</b>	<b>147,754,636</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		<b>ACTUAL REVENUE FY 19-20</b>	<b>ACTUAL REVENUE FY 20-21</b>	<b>12/6/21 BUDGET FY 21-22</b>	<b>6/13/22 BUDGET FY 21-22</b>
<b>GENERAL FUND</b>					
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	36,038,735	38,375,580	39,080,388	39,926,388
1120	Ad Valorem Taxes (Prior)	682,773	687,120	735,000	749,000
1190	Other Taxes	921,711	14,730	21,300	360,700
1310	Interest Earnings	34,914	16,100	16,000	16,111
1600	Other Local	1,883,526	2,684,662	1,697,154	1,844,607
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>39,561,659</b>	<b>41,778,191</b>	<b>41,549,842</b>	<b>42,896,806</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>					
2100	County 4 Mill Levy	3,413,301	3,633,086	3,750,000	3,750,000
2200	County App.(Mortgage Tax)	763,021	1,139,186	800,000	1,122,000
2300	Resale of Property	280,144	0	0	0
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>4,456,466</b>	<b>4,772,272</b>	<b>4,550,000</b>	<b>4,872,000</b>
<b>STATE SOURCES OF REVENUE:</b>					
3110	Gross Production Tax	32,294	20,999	22,000	37,000
3120	Motor Vehicle Collections	5,120,383	6,467,538	6,000,000	6,000,000
3130	Rural Electric	347,249	366,536	360,000	360,000
3140	School Land Earnings	2,288,996	2,060,584	2,300,000	2,100,000
3150	Vehicle Stamp Tax	29,988	34,724	30,000	30,000
3200	State Aid-General Operations	62,038,182	56,246,336	58,113,138	59,357,906
3300	State Aid-Competitive Grants	246,318	223,925	223,925	151,566
3400	State-Categorical	1,239,950	1,196,010	1,261,564	1,673,801
3600	State-Other State Sources	87,602	50,653	600	84,310
3800	State Vocational Programs	237,200	225,750	224,210	225,750
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>71,668,161</b>	<b>66,893,054</b>	<b>68,536,438</b>	<b>70,020,334</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4100	Grants-In-Aid	399,270	433,322	452,769	488,874
4200	Federal Disadvantaged and Disabilities	3,848,862	2,921,072	3,316,047	3,205,081
4300	Individuals with Disabilities	3,238,384	3,237,516	3,797,026	3,841,191
4400	Federal Minority	88,152	96,597	192,686	195,137
4500	Federal Operations	34,880	35,258	32,463	54,013
4600	Federal Other Funds	205,544	2,322,802	7,550,230	9,587,437
4800	Federal Vocational Education	178,384	132,475	113,448	113,448
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>7,993,477</b>	<b>9,179,041</b>	<b>15,454,669</b>	<b>17,485,180</b>
<b>TOTAL</b>		<b>123,679,762</b>	<b>122,622,558</b>	<b>130,089,949</b>	<b>135,274,320</b>
5100	Transfer From Other Funds	0	3593.59	0	0
<b>GRAND TOTAL</b>		<b>123,679,762</b>	<b>122,626,151</b>	<b>130,089,949</b>	<b>135,274,320</b>

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

		<b>ACTUAL EXPENDED FY 19-20</b>	<b>ACTUAL EXPENDED FY 20-21</b>	<b>12/6/21 BUDGET FY 21-22</b>	<b>6/13/22 BUDGET FY 21-22</b>
	<b>GENERAL FUND</b>				
1000	<b>INSTRUCTION:</b>	<b>77,949,484</b>	<b>80,066,447</b>	<b>82,591,851</b>	<b>84,584,521</b>
2000	<b>SUPPORT SERVICES:</b>				
2100	Support Services-Students	10,298,499	10,976,624	11,181,737	11,652,613
2200	Support Services-Instructional Staff	5,699,231	5,592,291	6,287,204	6,284,134
2300	Support Services-General Administration	3,341,308	3,393,383	3,578,371	3,639,726
2400	Support Services-School Administration	7,427,401	7,349,262	8,054,530	8,012,836
2500	Support Services-Business	4,239,419	3,850,296	4,724,702	4,813,746
2600	Operation and Maintenance of Plant	5,789,310	6,651,883	8,339,330	9,487,264
2700	Student Transportation Services	5,622,075	4,888,835	5,615,189	6,456,253
	<b>TOTAL SUPPORT SERVICES</b>	<b>42,417,244</b>	<b>42,702,573</b>	<b>47,781,083</b>	<b>50,346,570</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100	Child Nutrition Program Operations	19,624	1,604	0	54,160
3300	Community Service Operations	15,301	30,108	13,515	96,515
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>34,925</b>	<b>31,711</b>	<b>13,515</b>	<b>150,675</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>28,319</b>	<b>27,385</b>	<b>25,642</b>	<b>25,642</b>
5000	<b>OTHER OUTLAYS</b>	<b>(96,837)</b>	<b>(46,220)</b>	<b>382,160</b>	<b>464,717</b>
	<b>TOTAL EXPENDITURES</b>	<b>120,333,136</b>	<b>122,781,896</b>	<b>130,794,232</b>	<b>135,572,126</b>
	<b>TOTAL REVENUES</b>	<b>123,679,762</b>	<b>122,626,151</b>	<b>130,089,949</b>	<b>135,274,320</b>
	<b>BEG FUND BALANCE</b>	<b>6,912,426</b>	<b>10,259,052</b>	<b>10,103,307</b>	<b>10,103,307</b>
	<b>TOTAL AVAILABLE</b>	<b>130,592,188</b>	<b>132,885,203</b>	<b>140,193,256</b>	<b>145,377,626</b>
	<b>END FUND BALANCE</b>	<b>10,259,052</b>	<b>10,103,307</b>	<b>9,399,024</b>	<b>9,805,500</b>
		<b>8.29%</b>	<b>8.24%</b>	<b>7.23%</b>	<b>7.25%</b>







