

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

**AMENDED SCHOOL BUDGET  
AND FINANCING PLAN  
FOR APPROPRIATED FUNDS**

**Fiscal Year 2022-23**

**PREPARED BY:**

**BRENDA R. BURKETT, CPA, SFO  
CHIEF FINANCIAL OFFICER  
June 12, 2023**

**RECEIVED**  
**JUN 21 2023**  
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 2022-23 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 25.60 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 \$158,268,177 which includes \$144,862,753 for the General Fund, \$4,322,591 for the Building Fund and \$9,082,832 for the Child Nutrition Fund, modifying the approved budget of appropriated funds which equaled \$153,075,200, which included \$143,105,482 for the General Fund, \$3,966,178 for the Building Fund and \$6,003,540 for the Child Nutrition Fund.

The 2022-23 amended annual budget is presented to the Independent School District #29 of Cleveland County Board of Education for their approval.

Brenda R. Burkett, CPA  
Brenda R. Burkett, CPA, Treasurer

**INDEPENDENT SCHOOL DISTRICT #29**

**NORMAN PUBLIC SCHOOLS**

**FISCAL YEAR 2022-2023**

**Summary of Estimated Revenues**

		<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 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	42,437,615	6,056,113	48,493,728
1120	Ad Valorem Taxes (Prior)	1,050,000	140,000	1,190,000
1190	Other Taxes	197,834	21,593	219,427
1310	Interest Earnings	135,272	24,500	159,772
1600	Other Local	2,008,943	0	2,008,943
1700	Child Nutrition Programs	0	1,920,000	1,920,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>45,829,665</b>	<b>8,162,206</b>	<b>53,991,871</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	3,898,000	0	3,898,000
2200	County App.(Mortgage Tax)	1,100,000	0	1,100,000
2300	Resale of Property	0	0	0
2000	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>4,998,000</b>	<b>0</b>	<b>4,998,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	55,000	0	55,000
3120	Motor Vehicle Collections	6,400,000	0	6,400,000
3130	Rural Electric	450,000	0	450,000
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	61,126,384	0	61,126,384
3300	State Aid--Competitive Grants	144,319	0	144,319
3400	State--Categorical	1,429,643	0	1,429,643
3500	State Special Programs and Other Sources	0	0	0
3600	State-Other State Sources	111,770	0	111,770
3700	Child Nutrition Programs	0	65,867	65,867
3800	State Vocational Programs	239,712	0	239,712
3000	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>72,086,829</b>	<b>65,867</b>	<b>72,152,696</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Grants-In-Aid	461,482	0	461,482
4200	Federal Disadvantaged and Disabilities	3,806,585	0	3,806,585
4300	Individuals with Disabilities	4,614,422	0	4,614,422
4400	Federal Minority	195,648	0	195,648
4500	Federal Operations	33,739	0	33,739
4600	Federal Other Funds	13,738,387	0	13,738,387
4700	Child Nutrition Programs	152,144	4,482,438	4,634,582
4800	Federal Vocational Education	0	0	0
4000	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>23,002,408</b>	<b>4,482,438</b>	<b>27,484,846</b>
<b>SUB TOTAL REVENUE SOURCES</b>		<b>145,916,902</b>	<b>12,710,511</b>	<b>158,627,413</b>
5000	Return of Assets	0	85,000	85,000
6200	Interfund Transfer	0	240,000	240,000
<b>GRAND TOTAL REVENUE</b>		<b>145,916,902</b>	<b>13,035,511</b>	<b>158,952,413</b>
<b>BEG FUND BALANCE</b>		<b>11,513,345</b>	<b>5,083,062</b>	<b>16,596,407</b>
<b>TOTAL AVAILABLE</b>		<b>157,430,246</b>	<b>18,118,573</b>	<b>175,548,820</b>

**INDEPENDENT SCHOOL DISTRICT #29  
NORMAN PUBLIC SCHOOLS  
FISCAL YEAR 2022-2023  
Summary of Estimated Revenues**

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special</b>	<b>Total</b>
		<b>11</b>	<b>21 - 22</b>	<b>Approp</b>
		<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>Funds</b>
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2022-23</b>	<b>FY 2022-23</b>	<b>FY 2022-23</b>
1000	<b>INSTRUCTION</b>	<b>86,862,329</b>	<b>0</b>	<b>86,862,329</b>
2000	<b>SUPPORT SERVICES:</b>			
2100	Support Services-Students	12,119,499	0	12,119,499
2200	Support Services-Instructional Staff	6,752,123	0	6,752,123
2300	Support Services-General Administration	3,818,352	0	3,818,352
2400	Support Services-School Administration	8,282,341	0	8,282,341
2500	Support Services-Business	5,224,132	0	5,224,132
2600	Operation and Maintenance of Plant	14,651,694	4,313,591	18,965,285
2700	Student Transportation Services	6,521,777	0	6,521,777
2000	<b>TOTAL SUPPORT SERVICES</b>	<b>57,369,917</b>	<b>4,313,591</b>	<b>61,683,508</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
3100	Child Nutrition Program Operations	0	8,782,407	8,782,407
3200	Other Enterprise Services	0	0	0
3300	Community Service Operations	40,055	0	40,055
3000	<b>TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>40,055</b>	<b>8,782,407</b>	<b>8,822,462</b>
4000	<b>FACILITIES ACQUISITION/CONSTRUCTION</b>	<b>25,642</b>	<b>9,425</b>	<b>35,067</b>
5000	<b>OTHER OUTLAYS</b>	<b>564,810</b>	<b>300,000</b>	<b>864,810</b>
	<b>TOTAL EXPENDITURES</b>	<b>144,862,753</b>	<b>13,405,423</b>	<b>158,268,177</b>

**INDEPENDENT SCHOOL DISTRICT #29  
NORMAN PUBLIC SCHOOLS  
FISCAL YEAR 2022-2023  
Summary of Estimated Revenues**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1/9/23</b>	<b>6/12/23</b>
		<b>REVENUE</b>	<b>REVENUE</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>GENERAL FUND</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	38,375,580	39,488,648	41,558,595	42,437,615
1120	Ad Valorem Taxes (Prior)	687,120	1,131,521	1,146,102	1,050,000
1190	Other Taxes	14,730	387,575	385,000	197,834
1310	Interest Earnings	16,100	36,388	35,095	135,272
1600	Other Local	2,684,662	2,133,758	1,910,197	2,008,943
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>41,778,191</b>	<b>43,177,891</b>	<b>45,034,990</b>	<b>45,829,665</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>					
2100	County 4 Mill Levy	3,633,086	3,573,293	3,600,000	3,898,000
2200	County App.(Mortgage Tax)	1,139,186	1,152,441	1,100,000	1,100,000
2300	Resale of Property	0	0	0	0
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>4,772,272</b>	<b>4,725,734</b>	<b>4,700,000</b>	<b>4,998,000</b>
<b>STATE SOURCES OF REVENUE:</b>					
3110	Gross Production Tax	20,999	43,742	40,000	55,000
3120	Motor Vehicle Collections	6,467,538	6,401,086	6,400,000	6,400,000
3130	Rural Electric	366,536	423,401	400,000	450,000
3140	School Land Earnings	2,060,584	2,166,441	2,100,000	2,100,000
3150	Vehicle Stamp Tax	34,724	26,301	30,000	30,000
3200	State Aid-General Operations	56,246,336	59,291,993	61,108,137	61,126,384
3300	State Aid-Competitive Grants	223,925	151,566	144,319	144,319
3400	State-Categorical	1,196,010	1,673,801	1,256,352	1,429,643
3600	State-Other State Sources	50,653	165,563	602	111,770
3800	State Vocational Programs	225,750	225,750	214,449	239,712
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>66,893,054</b>	<b>70,569,643</b>	<b>71,693,859</b>	<b>72,086,829</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4100	Grants-In-Aid	433,322	456,782	461,482	461,482
4200	Federal Disadvantaged and Disabilities	2,921,072	2,695,558	3,760,324	3,806,585
4300	Individuals with Disabilities	3,237,516	3,526,625	4,614,422	4,614,422
4400	Federal Minority	96,597	86,429	193,366	195,648
4500	Federal Operations	35,258	55,964	0	33,739
4600	Federal Other Funds	2,322,802	9,506,503	13,644,071	13,738,387
4800	Federal Vocational Education	132,475	112,189	152,144	152,144
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>9,179,041</b>	<b>16,440,048</b>	<b>22,825,810</b>	<b>23,002,408</b>
<b>TOTAL</b>		<b>122,622,558</b>	<b>134,913,316</b>	<b>144,254,659</b>	<b>145,916,902</b>
5100	Transfer From Other Funds	3593.59	0	0	0
<b>GRAND TOTAL</b>		<b>122,626,151</b>	<b>134,913,316</b>	<b>144,254,659</b>	<b>145,916,902</b>

**INDEPENDENT SCHOOL DISTRICT #29**  
**NORMAN PUBLIC SCHOOLS**  
**FISCAL YEAR 2022-2023**  
**Summary of Estimated Revenues**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1/9/23</b>	<b>6/12/23</b>
		<b>EXPENDED</b>	<b>EXPENDED</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>GENERAL FUND</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
1000	<b>INSTRUCTION:</b>	<b>80,066,447</b>	<b>84,048,509</b>	<b>85,816,820</b>	<b>86,862,329</b>
2000	<b>SUPPORT SERVICES:</b>				
2100	Support Services-Students	10,976,624	11,320,678	12,066,900	12,119,499
2200	Support Services-Instructional Staff	5,592,291	6,157,150	6,672,726	6,752,123
2300	Support Services-General Administration	3,393,383	3,559,245	3,838,598	3,818,352
2400	Support Services-School Administration	7,349,262	7,975,812	8,268,620	8,282,341
2500	Support Services-Business	3,850,296	4,625,194	5,126,212	5,224,132
2600	Operation and Maintenance of Plant	6,651,883	9,264,665	14,343,604	14,651,694
2700	Student Transportation Services	4,888,835	6,518,514	6,341,495	6,521,777
	<b>TOTAL SUPPORT SERVICES</b>	<b>42,702,573</b>	<b>49,421,258</b>	<b>56,658,155</b>	<b>57,369,917</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100	Child Nutrition Program Operations	1,604	4,436	0	0
3300	Community Service Operations	30,108	97,953	40,055	40,055
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>31,711</b>	<b>102,389</b>	<b>40,055</b>	<b>40,055</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>27,385</b>	<b>450</b>	<b>25,642</b>	<b>25,642</b>
5000	<b>OTHER OUTLAYS</b>	<b>(46,220)</b>	<b>(69,085)</b>	<b>564,810</b>	<b>564,810</b>
	<b>TOTAL EXPENDITURES</b>	<b>122,781,896</b>	<b>133,503,521</b>	<b>143,105,482</b>	<b>144,862,753</b>
	<b>TOTAL REVENUES</b>	<b>122,626,151</b>	<b>134,913,316</b>	<b>144,254,659</b>	<b>145,916,902</b>
	<b>BEG FUND BALANCE</b>	<b>10,259,052</b>	<b>10,103,550</b>	<b>11,132,892</b>	<b>11,513,345</b>
	<b>TOTAL AVAILABLE</b>	<b>132,885,203</b>	<b>145,016,866</b>	<b>155,387,551</b>	<b>157,430,246</b>
	<b>END FUND BALANCE</b>	<b>10,103,550</b>	<b>11,513,345</b>	<b>12,282,069</b>	<b>12,567,493</b>
		<b>8.24%</b>	<b>8.53%</b>	<b>8.51%</b>	<b>8.61%</b>

**INDEPENDENT SCHOOL DISTRICT #29**  
**NORMAN PUBLIC SCHOOLS**  
**FISCAL YEAR 2022-2023**  
**Summary of Estimated Revenues**

		<b>ACTUAL REVENUE FY 20-21</b>	<b>ACTUAL REVENUE FY 21-22</b>	<b>1/9/23 BUDGET FY 22-23</b>	<b>6/12/23 BUDGET FY 22-23</b>
<b>BUILDING FUND</b>					
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	5,476,422	5,634,972	5,932,519	6,056,113
1120	Ad Valorem Taxes (Prior)	98,188	159,031	140,000	140,000
1190	Other Taxes	2,102	53,419	53,000	21,593
1300	Interest Earnings	2,010	4,630	4,500	14,500
1600	Other Local	1,042	0	0	0
<b>TOTAL LOCAL SOURCES OF REVENUE:</b>		<b>5,579,764</b>	<b>5,852,052</b>	<b>6,130,019</b>	<b>6,232,206</b>
<b>STATE SOURCES OF REVENUE:</b>					
3620	State Land Reimbursement	0	0	0	0
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6200	Interfund Transfer	39,738	41,684	40,000	240,000
<b>TOTAL</b>		<b>5,619,502</b>	<b>5,893,736</b>	<b>6,170,019</b>	<b>6,472,206</b>
		<b>ACTUAL EXPENDED FY 20-21</b>	<b>ACTUAL EXPENDED FY 21-22</b>	<b>1/9/23 BUDGET FY 22-23</b>	<b>6/12/23 BUDGET FY 22-23</b>
1000	<b>INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2000	<b>SUPPORT SERVICES</b>	<b>6,223,657</b>	<b>5,175,907</b>	<b>3,957,178</b>	<b>4,313,591</b>
4000	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>				
4600	Building Acquisition and Construction Services	3,000	3,000	9,000	9,000
4700	Building Improvement Services	0	0	0	0
<b>TOTAL</b>		<b>6,226,657</b>	<b>5,178,907</b>	<b>3,966,178</b>	<b>4,322,591</b>
<b>TOTAL REVENUES</b>		<b>5,619,502</b>	<b>5,893,736</b>	<b>6,170,019</b>	<b>6,472,206</b>
<b>BEG FUND BALANCE</b>		<b>1,554,395</b>	<b>947,240</b>	<b>1,662,068</b>	<b>1,662,068</b>
<b>TOTAL AVAILABLE</b>		<b>7,173,897</b>	<b>6,840,976</b>	<b>7,832,087</b>	<b>8,134,275</b>
<b>END FUND BALANCE</b>		<b>947,240</b>	<b>1,662,068</b>	<b>3,865,910</b>	<b>3,811,683</b>
		16.86%	28.20%	62.66%	58.89%

**INDEPENDENT SCHOOL DISTRICT #29  
NORMAN PUBLIC SCHOOLS  
FISCAL YEAR 2022-2023  
Summary of Estimated Revenues**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1/9/23</b>	<b>6/12/23</b>
		<b>REVENUE</b>	<b>REVENUE</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>CHILD NUTRITION</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
<b>LOCAL SOURCES OF REVENUE:</b>					
1310	Interest Earnings	1,910	5,405	2,000	10,000
1710	Student Lunches/Breakfasts	(26,896)	79,455	1,200,000	1,200,000
1720	A La Carte/Adult Lunch and Breakfast	81,947	10,605	482,000	400,000
1760	Contract Lunches and Breakfast	16,152	222,973	20,000	320,000
1790	Other Revenue	551	1,344	7,000	0
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>73,664</b>	<b>319,782</b>	<b>1,711,000</b>	<b>1,930,000</b>
<b>STATE SOURCES OF REVENUE:</b>					
3710	State Reimbursement	0	0	0	0
3720	State Matching	55,691	57,685	57,685	65,867
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>55,691</b>	<b>57,685</b>	<b>57,685</b>	<b>65,867</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4704	Emergency Operational Costs Reimbursement	0	308,625	282,667	406,488
4706	P-EBT Administrative Funding	0	5,814	5,950	5,950
4710	Federal Reimbursement-Lunches	19,512	5,854,657	3,050,716	3,200,000
4720	Federal Reimbursement-Breakfast	0	1,494,617	862,949	820,000
4740	Federal Reimbursement-Summer Food Service	4,843,768	143,873	100,000	50,000
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>4,863,280</b>	<b>7,807,587</b>	<b>4,302,283</b>	<b>4,482,438</b>
5150	Return of Assets	51,524	86,287	81,212	85,000
<b>TOTAL</b>		<b>5,044,159</b>	<b>8,271,340</b>	<b>6,152,179</b>	<b>6,563,305</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1/9/23</b>	<b>6/12/23</b>
		<b>EXPENDED</b>	<b>EXPENDED</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
3100	<b>CHILD NUTRITION PROGRAM OPERATIONS:</b>	4,282,191	6,428,878	5,600,000	8,782,407
4700	<b>BUILDING IMPROVEMENT SERVICES</b>	0	3,270	203,540	425
5400	<b>INDIRECT COST</b>	162,281	225,399	200,000	300,000
<b>TOTAL</b>		<b>4,444,472</b>	<b>6,657,547</b>	<b>6,003,540</b>	<b>9,082,832</b>
<b>TOTAL REVENUES</b>		<b>5,044,159</b>	<b>8,271,340</b>	<b>6,152,179</b>	<b>6,563,305</b>
<b>BEG FUND BALANCE</b>		<b>1,207,515</b>	<b>1,807,201</b>	<b>3,420,994</b>	<b>3,420,994</b>
<b>TOTAL AVAILABLE</b>		<b>6,251,673</b>	<b>10,078,541</b>	<b>9,573,173</b>	<b>9,984,299</b>
<b>END FUND BALANCE</b>		<b>1,807,201</b>	<b>3,420,994</b>	<b>3,569,633</b>	<b>901,466</b>
		35.83%	41.36%	58.02%	13.73%



**INDEPENDENT SCHOOL DISTRICT #29  
 NORMAN PUBLIC SCHOOLS  
 FISCAL YEAR 2022-2023  
 Summary of Estimated Revenues**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1/9/23</b>	<b>6/12/23</b>
		<b>REVENUE</b>	<b>REVENUE</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>SINKING FUND</b>		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	29,852,397	29,956,965	29,673,132	30,291,322
1120	Ad Valorem Taxes (Prior)	532,388	796,043	797,000	797,000
1190	Other Taxes	5,704	49,519	5,000	83,954
1300	Interest Earnings	39,738	43,737	40,050	240,050
3620	State Land Reimbursement	0	2	0	2
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>30,430,228</b>	<b>30,846,266</b>	<b>30,515,182</b>	<b>31,412,328</b>
5110	Premium on Bonds Sold	772,498	721,252	0	286,382
6200	Interfund Transfer	(39,738)	(41,684)	(40,000)	(240,000)
<b>GRAND TOTAL</b>		<b>31,162,988</b>	<b>31,525,834</b>	<b>30,475,182</b>	<b>31,458,709</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>1/9/23</b>	<b>6/12/23</b>
		<b>EXPENDED</b>	<b>EXPENDED</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>FY 22-23</b>
5000	<b>OTHER OUTLAYS:</b>				
5100	Debt Service	39,163,925	30,552,125	31,231,875	31,231,875
<b>GRAND TOTAL</b>		<b>39,163,925</b>	<b>30,552,125</b>	<b>31,231,875</b>	<b>31,231,875</b>
<b>Note: Sinking Fund Estimate of Needs attached for details</b>					