

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

**PROPOSED SCHOOL BUDGET
AND FINANCING PLAN**

FOR APPROPRIATED FUNDS

Fiscal Year 2022-23

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 Norman Public School District Fiscal Year 2022-23 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 total budget of appropriated funds equals \$151,006,636 which includes \$138,764,126 for the General Fund, \$6,238,970 for the Building Fund and \$6,003,540 for the Child Nutrition Fund.

The 2022-23 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 and Fund Balance**

		GOVERNMENTAL FUNDS		
		General Fund	Special	Total
		11	21 - 22	Approp
		FY 2022-23	FY 2022-23	Funds
ALL APPROPRIATED FUNDS				FY 2022-23
LOCAL SOURCES OF REVENUE:				
1110	Ad Valorem Taxes (Current)	39,926,388	5,861,694	45,788,082
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	1,944,607	0	1,944,607
1700	Child Nutrition Programs	0	1,709,000	1,709,000
TOTAL LOCAL SOURCES OF REVENUE		42,996,806	7,728,095	50,724,901
INTERMEDIATE SOURCES OF REVENUE:				
2100	County 4 Mill Levy	3,850,000	0	3,850,000
2200	County App.(Mortgage Tax)	1,122,000	0	1,122,000
2300	Resale of Property	0	0	0
2000	TOTAL INTERMEDIATE SOURCES OF REVENUE	4,972,000	0	4,972,000
STATE SOURCES OF REVENUE:				
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	58,576,793	0	58,576,793
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	TOTAL STATE SOURCES OF REVENUE	69,239,221	57,686	69,296,906
FEDERAL SOURCES OF REVENUE:				
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	12,887,437	0	12,887,437
4700	Child Nutrition Programs	113,448	4,013,665	4,127,113
4800	Federal Vocational Education	0	0	0
4000	TOTAL FEDERAL SOURCES OF REVENUE	20,785,180	4,013,665	24,798,845
SUB TOTAL REVENUE SOURCES		137,993,207	11,799,446	149,792,652
5000	Return of Assets	0	81,212	81,212
6200	Interfund Transfer	0	20,000	20,000
GRAND TOTAL REVENUE		137,993,207	11,900,657	149,893,864
BEG FUND BALANCE		9,805,501	3,802,015	13,607,515
TOTAL AVAILABLE		147,798,707	15,702,672	163,501,379

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

		GOVERNMENTAL FUNDS		
		General Fund	Special	Total
		11	Revenues 21 - 22	Approp Funds
ALL APPROPRIATED FUNDS		FY 2022-23	FY 2022-23	FY 2022-23
1000	INSTRUCTION	83,304,521	0	83,304,521
2000	SUPPORT SERVICES:			
2100	Support Services-Students	14,052,613	0	14,052,613
2200	Support Services-Instructional Staff	6,284,134	0	6,284,134
2300	Support Services-General Administration	3,458,726	0	3,458,726
2400	Support Services-School Administration	8,237,836	0	8,237,836
2500	Support Services-Business	4,813,746	0	4,813,746
2600	Operation and Maintenance of Plant	11,335,264	6,226,970	17,562,234
2700	Student Transportation Services	6,636,253	0	6,636,253
2000	TOTAL SUPPORT SERVICES	54,818,570	6,226,970	61,045,540
3000	OPERATION OF NON-INSTRUCTION SERVICES			
3100	Child Nutrition Program Operations	54,160	5,600,000	5,654,160
3200	Other Enterprise Services	0	0	0
3300	Community Service Operations	96,515	0	96,515
3000	TOTAL OPER OF NON-INSTRUCTION SERV	150,675	5,600,000	5,750,675
4000	FACILITIES ACQUISITION/CONSTRUCTION	25,642	215,540	241,182
5000	OTHER OUTLAYS	464,717	200,000	664,717
	TOTAL EXPENDITURES	138,764,126	12,242,510	151,006,636

**NORMAN PUBLIC SCHOOLS
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL REVENUE FY 20-21	BUDGET FY 21-22	PROPOSED BUDGET FY 22-23
GENERAL FUND				
LOCAL SOURCES OF REVENUE:				
1110	Ad Valorem Taxes (Current)	38,375,580	39,926,388	39,926,388
1120	Ad Valorem Taxes (Prior)	687,120	749,000	749,000
1190	Other Taxes	14,730	360,700	360,700
1310	Interest Earnings	16,100	16,111	16,111
1600	Other Local	2,684,662	1,844,607	1,944,607
TOTAL LOCAL SOURCES OF REVENUE		41,778,191	42,896,806	42,996,806
INTERMEDIATE SOURCES OF REVENUE:				
2100	County 4 Mill Levy	3,633,086	3,750,000	3,850,000
2200	County App.(Mortgage Tax)	1,139,186	1,122,000	1,122,000
2300	Resale of Property	0	0	0
TOTAL INTERMEDIATE SOURCES OF REVENUE		4,772,272	4,872,000	4,972,000
STATE SOURCES OF REVENUE:				
3110	Gross Production Tax	20,999	37,000	37,000
3120	Motor Vehicle Collections	6,467,538	6,000,000	6,000,000
3130	Rural Electric	366,536	360,000	360,000
3140	School Land Earnings	2,060,584	2,100,000	2,100,000
3150	Vehicle Stamp Tax	34,724	30,000	30,000
3200	State Aid-General Operations	56,246,336	59,357,906	58,576,793
3300	State Aid-Competitive Grants	223,925	151,566	151,566
3400	State-Categorical	1,196,010	1,673,801	1,673,801
3600	State-Other State Sources	50,653	84,310	84,310
3800	State Vocational Programs	225,750	225,750	225,750
TOTAL STATE SOURCES OF REVENUE		66,893,054	70,020,334	69,239,221
FEDERAL SOURCES OF REVENUE:				
4100	Grants-In-Aid	433,322	488,874	488,874
4200	Federal Disadvantaged and Disabilities	2,921,072	3,205,081	3,205,081
4300	Individuals with Disabilities	3,237,516	3,841,191	3,841,191
4400	Federal Minority	96,597	195,137	195,137
4500	Federal Operations	35,258	54,013	54,013
4600	Federal Other Funds	2,322,802	9,587,437	12,887,437
4800	Federal Vocational Education	132,475	113,448	113,448
TOTAL FEDERAL SOURCES OF REVENUE		9,179,041	17,485,180	20,785,180
TOTAL		122,622,558	135,274,320	137,993,207
5100	Transfer From Other Funds	3593.59	0	0
GRAND TOTAL		122,626,151	135,274,320	137,993,207

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

		ACTUAL		PROPOSED
		EXPENDED	BUDGET	BUDGET
	GENERAL FUND	FY 20-21	FY 21-22	FY 22-23
1000	INSTRUCTION:	80,066,447	84,584,521	83,304,521
2000	SUPPORT SERVICES:			
2100	Support Services-Students	10,976,624	11,652,613	14,052,613
2200	Support Services-Instructional Staff	5,592,291	6,284,134	6,284,134
2300	Support Services-General Administration	3,393,383	3,639,726	3,458,726
2400	Support Services-School Administration	7,349,262	8,012,836	8,237,836
2500	Support Services-Business	3,850,296	4,813,746	4,813,746
2600	Operation and Maintenance of Plant	6,651,883	9,487,264	11,335,264
2700	Student Transportation Services	4,888,835	6,456,253	6,636,253
	TOTAL SUPPORT SERVICES	42,702,573	50,346,570	54,818,570
3000	OPERATION OF NON-INSTRUCTION SERVICES			
3100	Child Nutrition Program Operations	1,604	54,160	54,160
3300	Community Service Operations	30,108	96,515	96,515
	TOTAL OPERATION OF NON-INSTRUCTION SERVICES	31,711	150,675	150,675
4000	FACILITIES ACQUISITION / CONSTRUCTION	27,385	25,642	25,642
5000	OTHER OUTLAYS	(46,220)	464,717	464,717
	TOTAL EXPENDITURES	122,781,896	135,572,126	138,764,126
	TOTAL REVENUES	122,626,151	135,274,320	137,993,207
	BEG FUND BALANCE	10,259,052	10,103,307	9,805,501
	TOTAL AVAILABLE	132,885,203	145,377,626	147,798,707
	END FUND BALANCE	10,103,307	9,805,501	9,034,581
		8.24%	7.25%	6.55%

