NORMAN INDEPENDENT SCHOOL DISTRICT 1-29 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 1 7 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, Treasurer

INDEPENDENT SCHOOL DISTRICT #29 NORMAN PUBLIC SCHOOLS FISCAL YEAR 2022-2023

Summary of Estimated Revenues and Fund Balance

		_			
			GOVERNMENTAL FUNDS Special Total		
		General Fund		Approp	
		11	21 - 22	Funds	
	ALL APPROPRIATED FUNDS	FY 2022-23	FY 2022-23	FY 2022-23	
. l'	LOCAL SOURCES OF REVENUE:		1		
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	4,111	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	
-	TOTAL LOCAL GOOKGLO OF REVENCE	42,000,000	7,720,000	00,7 2-4,00 1	
	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	
	TOTAL INTERMEDIATE SOURCES OF REVENUE	4,972,000	0	4,972,000	
		-,-,-,-,-		.,,,,,,,,,,	
$\overline{\cdot}$	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 AidGeneral Operations	58,576,793	. 0	58,576,793	
3300	State AidCompetitive Grants	151,566	0	151,566	
3400	StateCategorical	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	
		<u> </u>			
	FEDERAL SOURCES OF REVENUE:	400 074	0	488,874	
4100	Grants-In-Aid	488,874 3,205,081	0	3,205,081	
4200			0	3,841,191	
4300		3,841,191			
4400		195,137	. 0	195,137 54,013	
4500		54,013	0	12,887,437	
4600		12,887,437 113,448	4,013,665	4,127,113	
4700		113,448	4,013,003	4,127,113	
4800	Federal Vocational Education TOTAL FEDERAL SOURCES OF REVENUE	20,785,180	4,013,665	24,798,845	
4000	TOTAL FEDERAL SOURCES OF REVENUE	20,765,160	4,013,003	24,730,040	
	SUB TOTAL REVENUE SOURCES	137,993,207	11,799,446	149,792,652	
-	SOB TOTAL REVEROE SOCIOLS	107,000,207	11,700,110	1.0,.0=,00=	
5000	Return of Assets	0	81,212	81,212	
6200		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	
			1		
	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

L APPROPRIATED FUNDS STRUCTION IPPORT SERVICES:	General Fund 11 FY 2022-23 83,304,521	Special Revenues 21 - 22 FY 2022-23	Total Approp Funds FY 2022-23 83,304,521
STRUCTION	11 FY 2022-23	21 - 22 FY 2022-23	Funds FY 2022-23
STRUCTION	FY 2022-23	FY 2022-23	FY 2022-23
STRUCTION			
	83,304,521	0	83,304,521
	83,304,521	U	83,304,521
IPPORT SERVICES:		I	
upport Services-Students	14,052,613	. 0	14,052,613
Support Services-Instructional Staff	6,284,134	0	6,284,134
support Services-General Administration		0	3,458,726
upport Services-School Administration		0	8,237,836
upport Services-Business		0	4,813,746
peration and Maintenance of Plant	11,335,264	6,226,970	17,562,234
tudent Transportation Services	6,636,253	0	6,636,253
OTAL SUPPORT SERVICES	54,818,570	6,226,970	61,045,540
PERATION OF NON-INSTRUCTION SERVICES			
Child Nutrition Program Operations	54.160	5.600.000	5,654,160
Other Enterprise Services	0	0	0
community Service Operations	96,515	0	96,515
OTAL OPER OF NON-INSTRUCTION SERV	150,675	5,600,000	5,750,675
CILITIES ACQUISITION/CONSTRUCTION	25,642	215,540	241,182
THER OUTLAYS	464,717	200,000	664,717
OTAL EXPENDITURES	138,764,126	12,242,510	151,006,636
	upport Services-General Administration upport Services-School Administration upport Services-Business peration and Maintenance of Plant tudent Transportation Services PERATION OF NON-INSTRUCTION SERVICES Child Nutrition Program Operations ther Enterprise Services community Service Operations CTAL OPER OF NON-INSTRUCTION SERV CILITIES ACQUISITION/CONSTRUCTION CHER OUTLAYS	upport Services-General Administration 3,458,726 upport Services-School Administration 8,237,836 upport Services-Business 4,813,746 peration and Maintenance of Plant 11,335,264 tudent Transportation Services 6,636,253 TAL SUPPORT SERVICES 54,818,570 PERATION OF NON-INSTRUCTION SERVICES hild Nutrition Program Operations 4,160 ther Enterprise Services 0 community Service Operations 96,515 TAL OPER OF NON-INSTRUCTION SERV 150,675 CILITIES ACQUISITION/CONSTRUCTION 25,642 THER OUTLAYS 464,717	upport Services-General Administration 3,458,726 0 upport Services-School Administration 8,237,836 0 upport Services-Business 4,813,746 0 peration and Maintenance of Plant 11,335,264 6,226,970 tudent Transportation Services 6,636,253 0 TAL SUPPORT SERVICES 54,818,570 6,226,970 PERATION OF NON-INSTRUCTION SERVICES hild Nutrition Program Operations 54,160 5,600,000 ther Enterprise Services 0 0 community Service Operations 96,515 0 TAL OPER OF NON-INSTRUCTION SERV 150,675 5,600,000 CILITIES ACQUISITION/CONSTRUCTION 25,642 215,540 THER OUTLAYS 464,717 200,000

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES

		ACTUAL		PROPOSED
		REVENUE	BUDGET	BUDGET
	GENERAL FUND	FY 20-21	FY 21-22	FY 22-23
	LOCAL SOURCES OF REVENUE:			
1110	Ad Valorem Taxes (Current)	38,375,580	39,926,388	30 026 399
1120	Ad Valorem Taxes (Ourient)	687,120	749,000	39,926,388 749,000
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
			.,011,001	1,011,001
	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
	TOTAL INTERMEDIATE SOURCES OF REVENUE	4,112,212	4,672,000	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:			
	- I EDELATE GOOKGEG OF KETTERGER			
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		2,322,802	9,587,437	12,887,437
4800		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
		0500 50		
5100	Transfer From Other Funds	3593.59	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	40.076.604	44 650 642	44.050.642	
2200		10,976,624 5,592,291	11,652,613 6,284,134	14,052,613	
2300				6,284,134	
2400		3,393,383	3,639,726	3,458,726	
		7,349,262	8,012,836	8,237,836	
2500		3,850,296	4,813,746	4,813,746	
2600		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		30,108	96,515	96,515	
	·	00,100	30,010	30,513	
	TOTAL OPERATION OF NON-INSTRUCTION				
	SERVICES	31,711	150,675	150,675	
4000	FACILITIES ACQUISITION / CONSTRUCTION	27,385	25,642	25,642	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		27,000	25,042	20,042	
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	125 274 200	427 000 007	
	BEG FUND BALANCE	10,259,052	135,274,320	137,993,207	
	TOTAL AVAILABLE	132,885,203	10,103,307 145,377,626	9,805,501 147,798,707	
		102,000,200	140,011,020	141,130,101	
	END FUND BALANCE	10,103,307	9,805,501	9,034,581	
		8.24%	7.25%	6.55%	

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE

	ACTUAL		PROPOSED
	REVENUE	BUDGET	BUDGET
BUILDING FUND	FY 20-21	FY 21-22	FY 22-23
			
LOCAL SOURCES OF REVENUE:			
Ad Valorem Taxes (Current)	5 476 422	5 606 604	5,861,694
			107,450
			45,840
			2,111
Other Local	1,042	0	0
TOTAL LOCAL SOURCES OF REVENUE:	5,579,764	5,852,095	6,017,095
STATE SOURCES OF REVENUE:			
State Land Reimbursement	0	1	1
TOTAL STATE SOURCES OF REVENUE	0	1	1
Interfund Transfer	39,738	20,000	20,000
TOTAL	5.619,502	5,872,095	6,037,096
		PUDCET	PROPOSED BUDGET
	FY 20-21		FY 22-23
INSTRUCTION	0	0	0
SUPPORT SERVICES	6,223,657	5,166,970	6,226,970
FACILITIES ACQUISITION AND CONSTRUCTION			· ,
Building Acquisition and Construction Services	3,000	12,000	12,000
	0	0	0
	0.000.057	5 470 070	C 020 070
TOTAL	6,226,657	5,178,970	6,238,970
TOTAL DEVENUES	5 619 502	5 872 005	6,037,096
BEG FUND BALANCE	1,554,395	947,240	1,640,365
TOTAL AVAILABLE	7,173,897	6,819,335	7,677,461
TOTAL AVAILABLE			
END FUND BALANCE	947,240	1,640,365	1,438,491
	947,240 16.86%	1,640,365 27.93%	1,438,491 23.83%
	Ad Valorem Taxes (Current) Ad Valorem Taxes (Prior) Other Taxes Interest Earnings Other Local TOTAL LOCAL SOURCES OF REVENUE: STATE SOURCES OF REVENUE: State Land Reimbursement TOTAL STATE SOURCES OF REVENUE Interfund Transfer TOTAL INSTRUCTION SUPPORT SERVICES FACILITIES ACQUISITION AND CONSTRUCTION Building Acquisition and Construction Services Building Improvement Services TOTAL TOTAL	BUILDING FUND	BUILDING FUND

NORMAN PUBLIC SCHOOLS SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE

		ACTUAL		PROPOSED
		REVENUE	BUDGET	BUDGET
	CHILD NUTRITION	FY 20-21	FY 21-22	FY 22-23
	LOCAL SOURCES OF REVENUE:			
1310		1,910	2,000	2,000
1710		(26,896)	0	1,200,000
1720	A La Carte/Adult Lunch and Breakfast	81,947	82,000	482,000
1760		16,152	20,000	20,000
1790	Other Revenue	551	7,000	7,000
			•	
	TOTAL LOCAL SOURCES OF REVENUE	73,664	111,000	1,711,000
	STATE SOURCES OF REVENUE:			· · · · · · · · · · · · · · · · · · ·
3710		0	0	0
3720	State Matching	55,691	57,685	57,685
-				
	TOTAL STATE SOURCES OF REVENUE	55.004	F7 00F	## AAA
	TOTAL STATE SOURCES OF REVENUE	55,691	57,685	57,685
	FEDERAL SOURCES OF REVENUE:			
	TEPENAL GOOKGEO OF REVERIOE.			
4704	Emergency Operational Costs Reimbursement	0	288,613	0
4706			5,814	0
4710		19,512	5,050,716	3,050,716
4720	Federal Reimbursement-Breakfast	10,012	1,262,949	862,949
4740	Federal Reimbursement-Summer Food Service	4,843,768	500,000	100,000
		1,12,12,12,13	300,000	:
	TOTAL FEDERAL SOURCES OF REVENUE	4,863,280	7,108,092	4,013,665
		·		
5150	Return of Assets	51,524	81,212	81,212
	TOTAL	5044450	7.057.000	
	TOTAL	5,044,159	7,357,988	5,863,561
		. -		
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		ACTUAL	· · ·	PROPOSED
		EXPENDED	BUDGET	BUDGET
		FY 20-21	FY 21-22	FY 22-23
		1,12021		1112220
	CHILD NUTRITION PROGRAM OPERATIONS:	4,282,191	6,600,000	5,600,000
	BUILDING IMPROVEMENT SERVICES	0	203,540	203,540
5400	INDIRECT COST	162,281	200,000	200,000
	TOTAL	4,444,472	7,003,540	6,003,540
	TOTAL DELECTION			
	TOTAL REVENUES	5,044,159	7,357,988	5,863,561
	BEG FUND BALANCE	1,207,515	1,807,201	2,161,650
-	TOTAL AVAILABLE	6,251,674	9,165,190	8,025,211
	END FUND BALANCE	4 907 004	0.404.070	0.000.00
	LITE I DITE DALAITOE	1,807,201	2,161,650	2,021,671
		25 920/	00.000	04.4654
	6	35.83%	29.38%	34.48%