

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

**AMENDED SCHOOL BUDGET  
AND FINANCING PLAN**

**FOR APPROPRIATED FUNDS**

**Fiscal Year 2019-20**

PREPARED BY:

**BRENDA R. BURKETT, CPA, SFO  
CHIEF FINANCIAL OFFICER**

**JUNE 15, 2020**

**RECEIVED**

**JUN 24 2020**

**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 2019-20 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 28.80 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 \$136,229,891 which includes \$123,749,941 for the General Fund, \$6,510,661 for the Building Fund and \$5,969,289 for the Child Nutrition Fund, modifying the approved budget of appropriated funds which equaled \$131,969,718, which included \$120,171,702 for the General Fund, \$6,446,860 for the Building Fund and \$5,351,156 for the Child Nutrition Fund.

The 2019-20 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 2019-2020  
Summary of Estimated Revenues and Fund Balance**

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special Revenues</b>	<b>Total Approp Funds</b>
		<b>11</b>	<b>21 - 22</b>	<b>Funds</b>
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2019-20</b>	<b>FY 2019-20</b>	<b>FY 2019-20</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	35,718,236	5,117,238	40,835,474
1120	Ad Valorem Taxes (Prior)	638,444	72,900	711,344
1190	Other Taxes	921,700	131,550	1,053,250
1310	Interest Earnings	125,000	95,000	220,000
1600	Other Local	2,178,327	0	2,178,327
1700	Child Nutrition Programs	0	1,657,348	1,657,348
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>39,581,707</b>	<b>7,074,036</b>	<b>46,655,743</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	3,400,000	0	3,400,000
2200	County App.(Mortgage Tax)	660,000	0	660,000
2300	Resale of Property	280,144	0	280,144
2000	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>4,340,144</b>	<b>0</b>	<b>4,340,144</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	50,000	0	50,000
3120	Motor Vehicle Collections	4,830,000	0	4,830,000
3130	Rural Electric	335,000	0	335,000
3140	School Land Earnings	2,300,000	0	2,300,000
3150	Vehicle Stamp Tax	30,000	0	30,000
3200	State Aid--General Operations	62,030,663	0	62,030,663
3300	State Aid--Competitive Grants	246,318	0	246,318
3400	State--Categorical	1,239,950	0	1,239,950
3500	State Special Programs and Other Sources	0	0	0
3600	State-Other State Sources	78,529	1	78,530
3700	Child Nutrition Programs	0	56,847	56,847
3800	State Vocational Programs	237,293	0	237,293
3000	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>71,377,753</b>	<b>56,848</b>	<b>71,434,601</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Grants-In-Aid	443,023	0	443,023
4200	Federal Disadvantaged and Disabilities	4,089,561	0	4,089,561
4300	Individuals with Disabilities	3,290,900	0	3,290,900
4400	Federal Minority	126,185	0	126,185
4500	Federal Operations	58,665	0	58,665
4600	Federal Other Funds	2,448,493	0	2,448,493
4700	Child Nutrition Programs	0	3,690,000	3,690,000
4800	Federal Vocational Education	185,065	0	185,065
4000	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>10,641,892</b>	<b>3,690,000</b>	<b>14,331,892</b>
<b>SUB TOTAL REVENUE SOURCES</b>		<b>125,941,496</b>	<b>10,820,884</b>	<b>136,762,380</b>
6200	Interfund Transfer	0	350,000	350,000
<b>GRAND TOTAL REVENUE</b>		<b>125,941,496</b>	<b>11,170,884</b>	<b>137,112,380</b>
<b>BEG FUND BALANCE</b>		<b>6,912,426</b>	<b>3,136,673</b>	<b>10,049,099</b>
<b>TOTAL AVAILABLE</b>		<b>132,853,922</b>	<b>14,307,557</b>	<b>147,161,479</b>

**INDEPENDENT SCHOOL DISTRICT #29  
NORMAN PUBLIC SCHOOLS  
FISCAL YEAR 2019-2020  
Summary of Estimated Expenditures**

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special Revenues</b>	<b>Total Approp Funds</b>
		<b>11</b>	<b>21 - 22</b>	<b>Funds</b>
<b>ALL APPROPRIATED FUNDS</b>		<b>FY 2019-20</b>	<b>FY 2019-20</b>	<b>FY 2019-20</b>
<b>1000</b>	<b>INSTRUCTION</b>	<b>80,570,680</b>	<b>0</b>	<b>80,570,680</b>
<b>2000</b>	<b>SUPPORT SERVICES:</b>			
2100	Support Services-Students	10,538,759	0	10,538,759
2200	Support Services-Instructional Staff	5,906,431	0	5,906,431
2300	Support Services-General Administration	3,426,888	0	3,426,888
2400	Support Services-School Administration	7,556,854	0	7,556,854
2500	Support Services-Business	4,492,876	0	4,492,876
2600	Operation and Maintenance of Plant	5,426,319	6,510,661	11,936,980
2700	Student Transportation Services	5,580,431	0	5,580,431
<b>2000</b>	<b>TOTAL SUPPORT SERVICES</b>	<b>42,928,558</b>	<b>6,510,661</b>	<b>49,439,219</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
3100	Child Nutrition Program Operations	18,397	5,969,289	5,987,687
3200	Other Enterprise Services		0	0
3300	Community Service Operations		0	0
<b>3000</b>	<b>TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>18,397</b>	<b>5,969,289</b>	<b>5,987,687</b>
<b>4000</b>	<b>FACILITIES ACQUISITION/CONSTRUCTION</b>	<b>32,206</b>	<b>0</b>	<b>32,206</b>
<b>5000</b>	<b>OTHER OUTLAYS</b>	<b>200,099</b>	<b>0</b>	<b>200,099</b>
	<b>TOTAL EXPENDITURES</b>	<b>123,749,941</b>	<b>12,479,950</b>	<b>136,229,891</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		<b>ACTUAL REVENUE FY 17-18</b>	<b>ACTUAL REVENUE FY 18-19</b>	<b>11/18/19 BUDGET FY 19-20</b>	<b>6/15/20 BUDGET FY 19-20</b>
<b>GENERAL FUND</b>					
<b>LOCAL SOURCES OF REVENUE:</b>					
1110	Ad Valorem Taxes (Current)	33,825,390	34,953,257	35,718,236	35,718,236
1120	Ad Valorem Taxes (Prior)	467,497	608,905	606,000	638,444
1190	Other Taxes	760,360	837,834	817,300	921,700
1310	Interest Earnings	113,169	133,650	125,100	125,000
1600	Other Local	1,757,239	1,806,101	1,772,900	2,178,327
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>36,923,654</b>	<b>38,339,748</b>	<b>39,039,536</b>	<b>39,581,707</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>					
2100	County 4 Mill Levy	3,202,368	3,305,060	3,400,000	3,400,000
2200	County App.(Mortgage Tax)	703,886	577,740	600,000	660,000
2300	Resale of Property	0	0	0	280,144
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>3,906,254</b>	<b>3,882,799</b>	<b>4,000,000</b>	<b>4,340,144</b>
<b>STATE SOURCES OF REVENUE:</b>					
3110	Gross Production Tax	50,056	50,722	50,000	50,000
3120	Motor Vehicle Collections	5,979,392	5,892,801	4,830,000	4,830,000
3130	Rural Electric	326,352	344,201	335,000	335,000
3140	School Land Earnings	2,375,295	2,344,767	2,300,000	2,300,000
3150	Vehicle Stamp Tax	32,358	30,518	30,000	30,000
3200	State Aid-General Operations	46,846,630	56,587,199	61,168,428	62,030,663
3300	State Aid-Competitive Grants	237,478	225,292	246,318	246,318
3400	State-Categorical	329,800	1,109,110	766,480	1,239,950
3600	State-Other State Sources	8,506	187,369	553	78,529
3800	State Vocational Programs	128,904	119,914	237,293	237,293
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>56,314,771</b>	<b>66,891,892</b>	<b>69,964,072</b>	<b>71,377,753</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4100	Grants-In-Aid	353,312	362,709	443,023	443,023
4200	Federal Disadvantaged and Disabilities	2,984,897	3,318,788	4,151,882	4,089,561
4300	Individuals with Disabilities	3,265,375	3,390,203	3,282,467	3,290,900
4400	Federal Minority	0	82,558	126,185	126,185
4500	Federal Operations	30,695	33,573	53,629	58,665
4600	Federal Other Funds	372,128	312,360	253,463	2,448,493
4800	Federal Vocational Education	244,111	121,224	185,065	185,065
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>7,250,519</b>	<b>7,621,415</b>	<b>8,495,714</b>	<b>10,641,892</b>
<b>TOTAL</b>		<b>104,395,198</b>	<b>116,735,854</b>	<b>121,499,322</b>	<b>125,941,496</b>
5100	Transfer From Other Funds	2,320	0	0	0
<b>GRAND TOTAL</b>		<b>104,397,518</b>	<b>116,735,854</b>	<b>121,499,322</b>	<b>125,941,496</b>

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

		ACTUAL	ACTUAL	11/18/19	6/15/20
		EXPENDED	EXPENDED	BUDGET	BUDGET
	GENERAL FUND	FY 17-18	FY 18-19	FY 19-20	FY 19-20
1000	<b>INSTRUCTION:</b>	<b>66,042,421</b>	<b>75,978,248</b>	<b>77,442,580</b>	<b>80,570,680</b>
2000	<b>SUPPORT SERVICES:</b>				
2100	Support Services-Students	8,862,418	9,889,189	10,257,950	10,538,759
2200	Support Services-Instructional Staff	5,054,873	5,786,280	6,041,233	5,906,431
2300	Support Services-General Administration	3,418,587	3,398,107	3,316,424	3,426,888
2400	Support Services-School Administration	6,845,798	7,322,142	7,459,650	7,556,854
2500	Support Services-Business	4,890,452	4,579,667	4,221,631	4,492,876
2600	Operation and Maintenance of Plant	5,109,779	5,346,798	5,641,298	5,426,319
2700	Student Transportation Services	4,346,642	5,340,013	5,566,314	5,580,431
	<b>TOTAL SUPPORT SERVICES</b>	<b>38,528,548</b>	<b>41,662,196</b>	<b>42,504,499</b>	<b>42,928,558</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100	Child Nutrition Program Operations	1,767	222	49	18,397
3200	Other Enterprise Services	3,114	4,274	0	0
3300	Community Service Operations	321	244	0	0
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>5,202</b>	<b>4,740</b>	<b>49</b>	<b>18,397</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>67,481</b>	<b>36,883</b>	<b>32,206</b>	<b>32,206</b>
5000	<b>OTHER OUTLAYS</b>	<b>73,437</b>	<b>81,957</b>	<b>192,368</b>	<b>200,099</b>
8100	<b>REPAYMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES</b>	<b>104,717,089</b>	<b>117,764,025</b>	<b>120,171,702</b>	<b>123,749,941</b>
	<b>TOTAL REVENUES</b>	<b>104,397,518</b>	<b>116,735,854</b>	<b>121,499,322</b>	<b>125,941,496</b>
	<b>BEG FUND BALANCE</b>	<b>8,260,167</b>	<b>7,940,596</b>	<b>6,912,426</b>	<b>6,912,426</b>
	<b>TOTAL AVAILABLE</b>	<b>112,657,685</b>	<b>124,676,450</b>	<b>128,411,748</b>	<b>132,853,922</b>
	<b>END FUND BALANCE</b>	<b>7,940,596</b>	<b>6,912,426</b>	<b>8,240,046</b>	<b>9,103,982</b>
		7.61%	5.92%	6.78%	7.23%



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

		ACTUAL	ACTUAL	11/18/19	6/15/20
		REVENUE	REVENUE	BUDGET	BUDGET
		FY 17-18	FY 18-19	FY 19-20	FY 19-20
<b>CHILD NUTRITION</b>					
<b>LOCAL SOURCES OF REVENUE:</b>					
1310	Interest Earnings	10,776	20,882	15,000	25,000
1710	Student Lunches/Breakfasts	1,158,630	1,174,322	1,175,000	1,175,000
1720	A La Carte/Adult Lunch and Breakfast	383,188	408,221	400,000	400,000
1730	Adult Meals		1,037	1,000	1,000
1760	Contract Lunches and Breakfast	22,260	50,835	50,000	50,000
1790	Other Revenue	11,668	13,700	13,000	31,348
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>1,586,522</b>	<b>1,668,996</b>	<b>1,654,000</b>	<b>1,682,348</b>
<b>STATE SOURCES OF REVENUE:</b>					
3710	State Reimbursement	0	0	0	0
3720	State Matching	50,997	47,594	45,000	56,847
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>50,997</b>	<b>47,594</b>	<b>45,000</b>	<b>56,847</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4710	Federal Reimbursement-Lunches	2,632,129	2,770,594	2,800,000	2,800,000
4720	Federal Reimbursement-Breakfast	749,621	806,455	800,000	800,000
4740	Federal Reimbursement-Summer School	90,224	91,131	90,000	90,000
4780	Federal Reimbursement-Equipment Assistance	5,899	0	0	0
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>3,477,872</b>	<b>3,668,181</b>	<b>3,690,000</b>	<b>3,690,000</b>
<b>TOTAL</b>		<b>5,115,391</b>	<b>5,384,771</b>	<b>5,389,000</b>	<b>5,429,195</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>11/18/19</b>	<b>6/15/20</b>
		<b>EXPENDED</b>	<b>EXPENDED</b>	<b>BUDGET</b>	<b>BUDGET</b>
		<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 19-20</b>
3100	<b>CHILD NUTRITION PROGRAM OPERATIONS:</b>	5,149,095	5,281,177	5,351,156	5,761,289
5400	<b>INDIRECT COST</b>	0	0	0	208,000
					<b>5,969,289</b>
<b>TOTAL REVENUES</b>		<b>5,115,391</b>	<b>5,384,771</b>	<b>5,389,000</b>	<b>5,429,195</b>
<b>BEG FUND BALANCE</b>		<b>1,096,462</b>	<b>1,062,759</b>	<b>1,166,353</b>	<b>1,166,353</b>
<b>TOTAL AVAILABLE</b>		<b>6,211,853</b>	<b>6,447,530</b>	<b>6,555,353</b>	<b>6,595,548</b>
<b>END FUND BALANCE</b>		<b>1,062,758</b>	<b>1,166,353</b>	<b>1,204,196</b>	<b>626,259</b>
		20.78%	21.66%	22.35%	11.54%



