

**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**

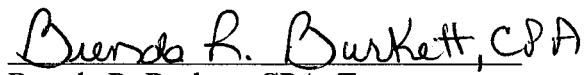
June 13, 2022

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**

		GOVERNMENTAL FUNDS		
		General Fund	Special Revenues	Total
		11	21 - 22	Approp Funds
ALL APPROPRIATED FUNDS		FY 2021-22	FY 2021-22	FY 2021-22
LOCAL SOURCES OF REVENUE:				
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
TOTAL LOCAL SOURCES OF REVENUE		42,896,806	5,963,095	48,859,901
INTERMEDIATE SOURCES OF REVENUE:				
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	TOTAL INTERMEDIATE SOURCES OF REVENUE	4,872,000	0	4,872,000
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	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	TOTAL STATE SOURCES OF REVENUE	70,020,334	57,686	70,078,019
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	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	TOTAL FEDERAL SOURCES OF REVENUE	17,485,180	7,108,092	24,593,272
SUB TOTAL REVENUE SOURCES		135,274,320	13,128,873	148,403,192
5000	Return of Assets	0	81,212	81,212
6200	Interfund Transfer	0	20,000	20,000
GRAND TOTAL REVENUE		135,274,320	13,230,084	148,504,404
BEG FUND BALANCE		10,103,307	2,754,441	12,857,747
TOTAL AVAILABLE		145,377,626	15,984,525	161,362,151

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

		GOVERNMENTAL FUNDS		
		General Fund	Special	Total
		11	Revenues	Approp
		FY 2021-22	21 - 22	Funds
ALL APPROPRIATED FUNDS		FY 2021-22	FY 2021-22	FY 2021-22
1000	INSTRUCTION	84,584,521	0	84,584,521
2000	SUPPORT SERVICES:			
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
2000	TOTAL SUPPORT SERVICES	50,346,570	5,178,970	55,525,540
3000	OPERATION OF NON-INSTRUCTION SERVICES			
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
3000	TOTAL OPER OF NON-INSTRUCTION SERV	150,675	6,600,000	6,750,675
4000	FACILITIES ACQUISITION/CONSTRUCTION	25,642	203,540	229,182
5000	OTHER OUTLAYS	464,717	200,000	664,717
	TOTAL EXPENDITURES	135,572,126	12,182,510	147,754,636

**NORMAN PUBLIC SCHOOLS
SUMMARY OF ESTIMATED REVENUES**

		ACTUAL REVENUE FY 19-20	ACTUAL REVENUE FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
GENERAL FUND					
LOCAL SOURCES OF REVENUE:					
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
TOTAL LOCAL SOURCES OF REVENUE		39,561,659	41,778,191	41,549,842	42,896,806
INTERMEDIATE SOURCES OF REVENUE:					
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
TOTAL INTERMEDIATE SOURCES OF REVENUE		4,456,466	4,772,272	4,550,000	4,872,000
STATE SOURCES OF REVENUE:					
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
TOTAL STATE SOURCES OF REVENUE		71,668,161	66,893,054	68,535,438	70,020,334
FEDERAL SOURCES OF REVENUE:					
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
TOTAL FEDERAL SOURCES OF REVENUE		7,993,477	9,179,041	15,454,669	17,485,180
TOTAL		123,679,762	122,622,558	130,089,949	135,274,320
5100	Transfer From Other Funds	0	3593.59	0	0
GRAND TOTAL		123,679,762	122,626,151	130,089,949	135,274,320

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

		ACTUAL EXPENDED FY 19-20	ACTUAL EXPENDED FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
	GENERAL FUND				
1000	INSTRUCTION:	77,949,484	80,066,447	82,591,851	84,584,521
2000	SUPPORT SERVICES:				
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
	TOTAL SUPPORT SERVICES	42,417,244	42,702,573	47,781,063	50,346,570
3000	OPERATION OF NON-INSTRUCTION SERVICES				
3100	Child Nutrition Program Operations	19,624	1,604	0	54,160
3300	Community Service Operations	15,301	30,108	13,515	96,515
	TOTAL OPERATION OF NON-INSTRUCTION SERVICES	34,925	31,711	13,515	150,675
4000	FACILITIES ACQUISITION / CONSTRUCTION	28,319	27,385	25,642	25,642
5000	OTHER OUTLAYS	(96,837)	(46,220)	382,160	464,717
	TOTAL EXPENDITURES	120,333,136	122,781,896	130,794,232	135,572,126
	TOTAL REVENUES	123,679,762	122,626,151	130,089,949	135,274,320
	BEG FUND BALANCE	6,912,426	10,259,052	10,103,307	10,103,307
	TOTAL AVAILABLE	130,592,188	132,885,203	140,193,256	145,377,626
	END FUND BALANCE	10,259,052	10,103,307	9,399,024	9,805,500
		8.29%	8.24%	7.23%	7.25%

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

		ACTUAL REVENUE FY 19-20	ACTUAL REVENUE FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
BUILDING FUND					
LOCAL SOURCES OF REVENUE:					
1110	Ad Valorem Taxes (Current)	5,142,971	5,476,422	5,576,994	5,696,694
1120	Ad Valorem Taxes (Prior)	97,424	98,188	105,000	107,450
1190	Other Taxes	132,553	2,102	500	45,840
1300	Interest Earnings	31,114	2,010	2,100	2,111
1600	Other Local	0	1,042	1,040	0
TOTAL LOCAL SOURCES OF REVENUE:		5,404,062	5,579,764	5,685,634	5,852,095
STATE SOURCES OF REVENUE:					
3620	State Land Reimbursement	0	0	0	1
TOTAL STATE SOURCES OF REVENUE		0	0	0	1
6200	Interfund Transfer	335,743	39,738	42,500	20,000
TOTAL		5,739,806	5,619,502	5,728,134	5,872,096
		ACTUAL EXPENDED FY 19-20	ACTUAL EXPENDED FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
1000	INSTRUCTION	0	0	0	0
2000	SUPPORT SERVICES	6,152,730	6,223,657	5,858,580	5,166,970
4000	FACILITIES ACQUISITION AND CONSTRUCTION				
4600	Building Acquisition and Construction Services	3,000	3,000	12,000	12,000
4700	Building Improvement Services	0	0	0	0
TOTAL		6,155,730	6,226,657	5,870,580	5,178,970
TOTAL REVENUES		5,739,806	5,619,502	5,728,134	5,872,096
BEG FUND BALANCE		1,970,320	1,554,395	947,240	947,240
TOTAL AVAILABLE		7,710,125	7,173,897	6,675,374	6,819,336
END FUND BALANCE		1,554,395	947,240	804,794	1,640,366
		27.08%	16.86%	14.05%	27.93%
		5			

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

		ACTUAL REVENUE FY 19-20	ACTUAL REVENUE FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
CHILD NUTRITION					
LOCAL SOURCES OF REVENUE:					
1310	Interest Earnings	25,881	1,910	2,000	2,000
1710	Student Lunches/Breakfasts	880,062	(26,896)	0	0
1720	A La Carte/Adult Lunch and Breakfast	333,247	81,947	82,000	82,000
1760	Contract Lunches and Breakfast	54,369	16,152	16,152	20,000
1790	Other Revenue	11,970	551	1,344	7,000
TOTAL LOCAL SOURCES OF REVENUE		1,305,529	73,664	101,496	111,000
STATE SOURCES OF REVENUE:					
3710	State Reimbursement	0	0	0	0
3720	State Matching	56,847	55,691	55,691	57,685
TOTAL STATE SOURCES OF REVENUE		56,847	55,691	55,691	57,685
FEDERAL SOURCES OF REVENUE:					
4704	Emergency Operational Costs Reimbursement	0	0	1,066	288,613
4706	P-EBT Administrative Funding	0	0	5,814	5,814
4710	Federal Reimbursement-Lunches	2,744,366	19,512	3,531,101	5,050,716
4720	Federal Reimbursement-Breakfast	982,081	0	785,395	1,262,949
4740	Federal Reimbursement-Summer Food Service	588,696	4,843,768	536,373	500,000
TOTAL FEDERAL SOURCES OF REVENUE		4,315,142	4,863,280	4,859,748	7,108,092
5150	Return of Assets	79,664	51,524	51,524	81,212
TOTAL		5,757,183	5,044,159	5,068,458	7,357,988
3100	CHILD NUTRITION PROGRAM OPERATIONS:	5,469,357	4,282,191	4,823,526	6,600,000
4700	BUILDING IMPROVEMENT SERVICES	10,575	0	3,540	203,540
5400	INDIRECT COST	236,089	162,281	172,934	200,000
TOTAL		5,716,021	4,444,472	5,000,000	7,003,540
TOTAL REVENUES		5,757,183	5,044,159	5,068,458	7,357,988
BEG FUND BALANCE		1,166,353	1,207,515	1,807,201	1,807,201
TOTAL AVAILABLE		6,923,536	6,251,673	6,875,659	9,165,189
END FUND BALANCE		1,207,515	1,807,201	1,875,659	2,161,649
		20.97%	35.83%	37.01%	29.38%

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

		ACTUAL REVENUE FY 19-20	ACTUAL REVENUE FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
SINKING FUND					
LOCAL SOURCES OF REVENUE:					
1110	Ad Valorem Taxes (Current)	28,682,869	29,852,397	29,709,136	30,056,636
1120	Ad Valorem Taxes (Prior)	375,000	532,388	557,000	574,500
1190	Other Taxes	4,750	5,704	5,600	49,600
1300	Interest Earnings	500,000	39,738	42,500	20,054
3620	State Land Reimbursement	2	0	0	2
TOTAL LOCAL SOURCES OF REVENUE		29,562,621	30,430,228	30,314,236	30,700,792
5110	Premium on Bonds Sold	0	772,498	0	721,252
6200	Interfund Transfer	(500,000)	(39,738)	(42,500)	(20,000)
GRAND TOTAL		29,062,621	31,162,988	30,271,736	31,402,044
		ACTUAL EXPENDED FY 19-20	ACTUAL EXPENDED FY 20-21	12/6/21 BUDGET FY 21-22	6/13/22 BUDGET FY 21-22
5000 OTHER OUTLAYS:					
5100	Debt Service	24,522,000	39,163,925	30,552,125	30,552,125
GRAND TOTAL		24,522,000	39,163,925	30,552,125	30,552,125
Note: Sinking Fund Estimate of Needs attached for details					