

**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**

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**

		<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>
<b>LOCAL SOURCES OF REVENUE:</b>				
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
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>42,996,806</b>	<b>7,728,095</b>	<b>50,724,901</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
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	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>4,972,000</b>	<b>0</b>	<b>4,972,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
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	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>69,239,221</b>	<b>57,686</b>	<b>69,296,906</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
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	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>20,785,180</b>	<b>4,013,665</b>	<b>24,798,845</b>
<b>SUB TOTAL REVENUE SOURCES</b>		<b>137,993,207</b>	<b>11,799,446</b>	<b>149,792,652</b>
5000	Return of Assets	0	81,212	81,212
6200	Interfund Transfer	0	20,000	20,000
<b>GRAND TOTAL REVENUE</b>		<b>137,993,207</b>	<b>11,900,657</b>	<b>149,893,864</b>
<b>BEG FUND BALANCE</b>		<b>9,805,501</b>	<b>3,802,015</b>	<b>13,607,515</b>
<b>TOTAL AVAILABLE</b>		<b>147,798,707</b>	<b>15,702,672</b>	<b>163,501,379</b>

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

		<b>GOVERNMENTAL FUNDS</b>		
		<b>General Fund</b>	<b>Special</b>	<b>Total</b>
		<b>11</b>	<b>Revenues</b>	<b>Approp</b>
		<b>FY 2022-23</b>	<b>21 - 22</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>83,304,521</b>	<b>0</b>	<b>83,304,521</b>
2000	<b>SUPPORT SERVICES:</b>			
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	<b>TOTAL SUPPORT SERVICES</b>	<b>54,818,570</b>	<b>6,226,970</b>	<b>61,045,540</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
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	<b>TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>150,675</b>	<b>5,600,000</b>	<b>5,750,675</b>
4000	<b>FACILITIES ACQUISITION/CONSTRUCTION</b>	<b>25,642</b>	<b>215,540</b>	<b>241,182</b>
5000	<b>OTHER OUTLAYS</b>	<b>464,717</b>	<b>200,000</b>	<b>664,717</b>
	<b>TOTAL EXPENDITURES</b>	<b>138,764,126</b>	<b>12,242,510</b>	<b>151,006,636</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

		<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROPOSED</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>LOCAL SOURCES OF REVENUE:</b>				
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
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>41,778,191</b>	<b>42,896,806</b>	<b>42,996,806</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
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
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>		<b>4,772,272</b>	<b>4,872,000</b>	<b>4,972,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
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
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>66,893,054</b>	<b>70,020,334</b>	<b>69,239,221</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
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
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>9,179,041</b>	<b>17,485,180</b>	<b>20,785,180</b>
<b>TOTAL</b>		<b>122,622,558</b>	<b>135,274,320</b>	<b>137,993,207</b>
5100	Transfer From Other Funds	3593.59	0	0
<b>GRAND TOTAL</b>		<b>122,626,151</b>	<b>135,274,320</b>	<b>137,993,207</b>

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

		<b>ACTUAL</b>		<b>PROPOSED</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>
1000	<b>INSTRUCTION:</b>	<b>80,066,447</b>	<b>84,584,521</b>	<b>83,304,521</b>
2000	<b>SUPPORT SERVICES:</b>			
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
	<b>TOTAL SUPPORT SERVICES</b>	<b>42,702,573</b>	<b>50,346,570</b>	<b>54,818,570</b>
3000	<b>OPERATION OF NON-INSTRUCTION SERVICES</b>			
3100	Child Nutrition Program Operations	1,604	54,160	54,160
3300	Community Service Operations	30,108	96,515	96,515
	<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>31,711</b>	<b>150,675</b>	<b>150,675</b>
4000	<b>FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>27,385</b>	<b>25,642</b>	<b>25,642</b>
5000	<b>OTHER OUTLAYS</b>	<b>(46,220)</b>	<b>464,717</b>	<b>464,717</b>
	<b>TOTAL EXPENDITURES</b>	<b>122,781,896</b>	<b>135,572,126</b>	<b>138,764,126</b>
	<b>TOTAL REVENUES</b>	<b>122,626,151</b>	<b>135,274,320</b>	<b>137,993,207</b>
	<b>BEG FUND BALANCE</b>	<b>10,259,052</b>	<b>10,103,307</b>	<b>9,805,501</b>
	<b>TOTAL AVAILABLE</b>	<b>132,885,203</b>	<b>145,377,626</b>	<b>147,798,707</b>
	<b>END FUND BALANCE</b>	<b>10,103,307</b>	<b>9,805,501</b>	<b>9,034,581</b>
		8.24%	7.25%	6.55%

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

		<b>ACTUAL</b>		<b>PROPOSED</b>
		<b>REVENUE</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>BUILDING FUND</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>
	<b>LOCAL SOURCES OF REVENUE:</b>			
1110	Ad Valorem Taxes (Current)	5,476,422	5,696,694	5,861,694
1120	Ad Valorem Taxes (Prior)	98,188	107,450	107,450
1190	Other Taxes	2,102	45,840	45,840
1300	Interest Earnings	2,010	2,111	2,111
1600	Other Local	1,042	0	0
	<b>TOTAL LOCAL SOURCES OF REVENUE:</b>	<b>5,579,764</b>	<b>5,852,095</b>	<b>6,017,095</b>
	<b>STATE SOURCES OF REVENUE:</b>			
3620	State Land Reimbursement	0	1	1
	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>0</b>	<b>1</b>	<b>1</b>
6200	Interfund Transfer	39,738	20,000	20,000
	<b>TOTAL</b>	<b>5,619,502</b>	<b>5,872,095</b>	<b>6,037,096</b>
		<b>ACTUAL</b>		<b>PROPOSED</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>
1000	<b>INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>
2000	<b>SUPPORT SERVICES</b>	<b>6,223,657</b>	<b>5,166,970</b>	<b>6,226,970</b>
4000	<b>FACILITIES ACQUISITION AND CONSTRUCTION</b>			
4600	Building Acquisition and Construction Services	3,000	12,000	12,000
4700	Building Improvement Services	0	0	0
	<b>TOTAL</b>	<b>6,226,657</b>	<b>5,178,970</b>	<b>6,238,970</b>
	<b>TOTAL REVENUES</b>	<b>5,619,502</b>	<b>5,872,095</b>	<b>6,037,096</b>
	<b>BEG FUND BALANCE</b>	<b>1,554,395</b>	<b>947,240</b>	<b>1,640,365</b>
	<b>TOTAL AVAILABLE</b>	<b>7,173,897</b>	<b>6,819,335</b>	<b>7,677,461</b>
	<b>END FUND BALANCE</b>	<b>947,240</b>	<b>1,640,365</b>	<b>1,438,491</b>
		16.86%	27.93%	23.83%
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**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES, EXPENDITURES AND FUND BALANCE**

		ACTUAL REVENUE FY 20-21	BUDGET FY 21-22	PROPOSED BUDGET FY 22-23
	<b>CHILD NUTRITION</b>			
	<b>LOCAL SOURCES OF REVENUE:</b>			
1310	Interest Earnings	1,910	2,000	2,000
1710	Student Lunches/Breakfasts	(26,896)	0	1,200,000
1720	A La Carte/Adult Lunch and Breakfast	81,947	82,000	482,000
1760	Contract Lunches and Breakfast	16,152	20,000	20,000
1790	Other Revenue	551	7,000	7,000
	<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>73,664</b>	<b>111,000</b>	<b>1,711,000</b>
	<b>STATE SOURCES OF REVENUE:</b>			
3710	State Reimbursement	0	0	0
3720	State Matching	55,691	57,685	57,685
	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>55,691</b>	<b>57,685</b>	<b>57,685</b>
	<b>FEDERAL SOURCES OF REVENUE:</b>			
4704	Emergency Operational Costs Reimbursement	0	288,613	0
4706	P-EBT Administrative Funding	0	5,814	0
4710	Federal Reimbursement-Lunches	19,512	5,050,716	3,050,716
4720	Federal Reimbursement-Breakfast	0	1,262,949	862,949
4740	Federal Reimbursement-Summer Food Service	4,843,768	500,000	100,000
	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>4,863,280</b>	<b>7,108,092</b>	<b>4,013,665</b>
5150	Return of Assets	51,524	81,212	81,212
	<b>TOTAL</b>	<b>5,044,159</b>	<b>7,357,988</b>	<b>5,863,561</b>
		ACTUAL EXPENDED FY 20-21	BUDGET FY 21-22	PROPOSED BUDGET FY 22-23
3100	<b>CHILD NUTRITION PROGRAM OPERATIONS:</b>	4,282,191	6,600,000	5,600,000
4700	<b>BUILDING IMPROVEMENT SERVICES</b>	0	203,540	203,540
5400	<b>INDIRECT COST</b>	162,281	200,000	200,000
	<b>TOTAL</b>	<b>4,444,472</b>	<b>7,003,540</b>	<b>6,003,540</b>
	<b>TOTAL REVENUES</b>	<b>5,044,159</b>	<b>7,357,988</b>	<b>5,863,561</b>
	<b>BEG FUND BALANCE</b>	<b>1,207,515</b>	<b>1,807,201</b>	<b>2,161,650</b>
	<b>TOTAL AVAILABLE</b>	<b>6,251,674</b>	<b>9,165,190</b>	<b>8,025,211</b>
	<b>END FUND BALANCE</b>	<b>1,807,201</b>	<b>2,161,650</b>	<b>2,021,671</b>
		35.83%	29.38%	34.48%