

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

**AMENDED SCHOOL BUDGET  
AND FINANCING PLAN**

**FOR APPROPRIATED FUNDS**

**Fiscal Year 2010-11**

**PREPARED BY:**

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

**June 20, 2011**

TO THE INDEPENDENT SCHOOL DISTRICT #29 BOARD OF EDUCATION:

The Independent School District #29 of Cleveland County's Fiscal Year 2010-11 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 25.15 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 \$99,634,322 which includes \$91,164,391 for the General Fund, \$3,789,382 for the Building Fund and \$4,680,549 for the Child Nutrition Fund, modifying the amended budget of appropriated funds which equaled \$99,286,894, which included \$91,011,363 for the General Fund, \$3,594,982 for the Building Fund and \$4,680,549 for the Child Nutrition Fund.

The 2010-11 amended 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 2010-2011**

**Summary of Estimated Revenues**

		<u>GOVERNMENTAL FUNDS</u>		
		General Fund	Special	Total
		11	Revenues	Approp
		FY 2010-11	21 - 22	Funds
		FY 2010-11	FY 2010-11	FY 2010-11
<b>ALL APPROPRIATED FUNDS</b>				
<b>LOCAL SOURCES OF REVENUE:</b>				
1110	Ad Valorem Taxes (Current)	26,697,000	3,884,742	30,581,742
1120	Ad Valorem Taxes (Prior)	453,000	76,000	529,000
1310	Interest Earnings	14,379	6,100	20,479
1600	Other Local	1,808,730	0	1,808,730
1700	Child Nutrition Programs	0	2,089,899	2,089,899
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>28,973,109</b>	<b>6,056,741</b>	<b>35,029,850</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100	County 4 Mill Levy	2,420,000	0	2,420,000
2200	County App. (Mortgage Tax)	550,000	0	550,000
2000	<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>2,970,000</b>	<b>0</b>	<b>2,970,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110	Gross Production Tax	89,000	0	89,000
3120	Motor Vehicle Collections	4,068,476	0	4,068,476
3130	Rural Electric	250,000	0	250,000
3140	School Land Earnings	1,851,000	0	1,851,000
3150	Vehicle Stamp Tax	30,000	0	30,000
3200	State Aid--General Operations	38,325,312	0	38,325,312
3300	State Aid--Competitive Grants	349,611	0	349,611
3400	State--Categorical	1,412,263	0	1,412,263
3500	State Special Programs and Other Sources	48,500	0	48,500
3600	State-Other State Sources	149,986	0	149,986
3700	Child Nutrition Programs	0	77,830	77,830
3800	State Vocational Programs	88,980	0	88,980
3000	<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>46,663,128</b>	<b>77,830</b>	<b>46,740,958</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100	Grants-In-Aid	280,841	0	280,841
4200	Federal Disadvantaged and Disabilities	3,629,823	0	3,629,823
4300	Individuals with Disabilities	5,411,176	0	5,411,176
4400	Federal Minority	33,569	0	33,569
4500	Federal Operations	40,563	0	40,563
4600	Federal Other Funds	5,741,929	0	5,741,929
4700	Child Nutrition Programs	0	2,431,000	2,431,000
4800	Federal Vocational Education	114,508	0	114,508
4000	<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>15,252,408</b>	<b>2,431,000</b>	<b>17,683,409</b>
<b>SUB TOTAL REVENUE SOURCES</b>		<b>93,858,645</b>	<b>8,565,571</b>	<b>102,424,216</b>
6200	Transfer of Interest From Other Funds	0	30,000	30,000
<b>GRAND TOTAL REVENUE</b>		<b>93,858,645</b>	<b>8,595,571</b>	<b>102,454,216</b>
<b>BEG FUND BALANCE</b>		<b>5,593,424</b>	<b>2,382,368</b>	<b>7,975,792</b>
<b>TOTAL AVAILABLE</b>		<b>99,452,069</b>	<b>10,977,939</b>	<b>110,430,008</b>

## Summary of Projected Expenditures

<b>ALL APPROPRIATED FUNDS</b>	<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 2010-2011</b>	<b>21 - 22</b>	<b>Funds</b>
	<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2010-2011</b>
1000 INSTRUCTION	58,059,471	0	58,059,471
2000 SUPPORT SERVICES:			
2100 Support Services-Students	7,135,117	0	7,135,117
2200 Support Services-Instructional Staff	5,080,032	0	5,080,032
2300 Support Services-General Administration	2,768,246	0	2,768,246
2400 Support Services-School Administration	5,347,648	0	5,347,648
2500 Support Services-Business	2,720,952	0	2,720,952
2600 Operation and Maintenance of Plant	6,050,819	3,677,382	9,728,201
2700 Student Transportation Services	3,322,180	0	3,322,180
2800 Support Services-Central	0	0	0
2900 Other Support Services	0	0	0
<b>2000 TOTAL SUPPORT SERVICES</b>	<b>32,424,994</b>	<b>3,677,382</b>	<b>36,102,376</b>
3000 OPERATION OF NON-INSTRUCTION SERVICES			
3100 Child Nutrition Program Operations	0	4,680,549	4,680,549
3200 Other Enterprise Services	9,479	0	9,479
3300 Community Service Operations	28,800	0	28,800
<b>3000 TOTAL OPER OF NON-INSTRUCTION SERV</b>	<b>38,279</b>	<b>4,680,549</b>	<b>4,718,828</b>
4000 FACILITIES ACQUISITION/CONSTRUCTION	90,286	112,000	202,286
5000 OTHER OUTLAYS	551,361	0	551,361
<b>TOTAL EXPENDITURES</b>	<b>91,164,391</b>	<b>8,469,931</b>	<b>99,634,322</b>

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

<b>GENERAL FUND</b>	<b>ACTUAL REVENUE FY 08-09</b>	<b>ACTUAL REVENUE FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110 Ad Valorem Taxes (Current)	23,730,367	25,500,874	25,912,177	26,697,000
1120 Ad Valorem Taxes (Prior)	329,074	580,699	454,300	453,000
1310 Interest Earnings	82,251	17,031	20,379	14,379
1600 Other Local	2,223,922	1,912,084	1,869,845	1,808,730
<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>26,365,613</b>	<b>28,010,688</b>	<b>28,256,701</b>	<b>28,973,109</b>
<b>INTERMEDIATE SOURCES OF REVENUE:</b>				
2100 County 4 Mill Levy	2,119,879	2,296,794	2,340,000	2,420,000
2200 County App.(Mortgage Tax)	580,062	523,018	550,000	550,000
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>2,699,942</b>	<b>2,819,813</b>	<b>2,890,000</b>	<b>2,970,000</b>
<b>STATE SOURCES OF REVENUE:</b>				
3110 Gross Production Tax	83,733	88,407	85,000	89,000
3120 Motor Vehicle Collections	4,068,476	4,068,476	4,068,476	4,068,476
3130 Rural Electric	264,174	243,168	240,000	250,000
3140 School Land Earnings	1,338,279	1,808,528	1,700,000	1,851,000
3150 Vehicle Stamp Tax	26,608	30,242	30,000	30,000
3200 State Aid-General Operations	44,018,969	38,958,425	38,325,312	38,325,312
3300 State Aid-Competitive Grants	382,849	352,835	349,611	349,611
3400 State-Categorical	1,634,077	1,637,897	1,412,263	1,412,263
3500 State-Special Programs	48,500	32,235	48,500	48,500
3600 State-Other State Sources	219,945	317,141	161,386	149,986
3800 State Vocational Programs	113,540	87,416	88,980	88,980
<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>52,199,149</b>	<b>47,624,770</b>	<b>46,509,528</b>	<b>46,663,128</b>
<b>FEDERAL SOURCES OF REVENUE:</b>				
4100 Grants-In-Aid	218,366	251,196	280,841	280,841
4200 Federal Disadvantaged and Disabilities	2,042,697	2,575,796	3,559,291	3,629,823
4300 Individuals with Disabilities	3,090,170	4,172,486	5,411,176	5,411,176
4400 Federal Minority	47,645	89,656	33,569	33,569
4500 Federal Operations	38,175	34,741	40,563	40,563
4600 Federal Other Funds	155,746	4,869,709	5,736,304	5,741,929
4800 Federal Vocational Education	85,000	136,932	114,508	114,508
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>5,677,799</b>	<b>12,130,516</b>	<b>15,176,251</b>	<b>15,252,408</b>
<b>TOTAL</b>	<b>86,942,503</b>	<b>90,585,787</b>	<b>92,832,480</b>	<b>93,858,645</b>
6200 Transfer of Interest From Other Funds	20,768	20,325	0	0
<b>GRAND TOTAL</b>	<b>86,963,272</b>	<b>90,606,112</b>	<b>92,832,480</b>	<b>93,858,645</b>

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

<b>GENERAL FUND</b>	<b>ACTUAL EXPENDED FY 08-09</b>	<b>ACTUAL EXPENDED FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>1000 INSTRUCTION:</b>	<b>56,501,124</b>	<b>58,245,867</b>	<b>58,000,953</b>	<b>58,059,471</b>
<b>2000 SUPPORT SERVICES:</b>				
2100 Support Services-Students	6,983,863	7,127,628	7,125,477	7,135,117
2200 Support Services-Instructional Staff	4,776,679	4,652,086	5,077,271	5,080,032
2300 Support Services-General Administration	1,957,667	2,662,626	2,702,796	2,768,246
2400 Support Services-School Administration	5,409,274	5,389,247	5,346,298	5,347,648
2500 Support Services-Business	2,746,680	2,757,543	2,716,206	2,720,952
2600 Operation and Maintenance of Plant	6,196,075	6,174,427	6,024,052	6,050,819
2700 Student Transportation Services	2,776,208	3,029,332	3,338,043	3,322,180
<b>TOTAL SUPPORT SERVICES</b>	<b>30,846,445</b>	<b>31,792,890</b>	<b>32,330,144</b>	<b>32,424,994</b>
<b>3000 OPERATION OF NON-INSTRUCTION SERVICES</b>				
3100 Child Nutrition Program Operations	0	4,830	0	0
3200 Other Enterprise Services	16,196	8,810	9,820	9,479
3300 Community Service Operations	26,649	40,179	28,800	28,800
<b>TOTAL OPERATION OF NON-INSTRUCTION SERVICES</b>	<b>42,845</b>	<b>53,819</b>	<b>38,620</b>	<b>38,279</b>
<b>4000 FACILITIES ACQUISITION / CONSTRUCTION</b>	<b>67,036</b>	<b>87,087</b>	<b>90,286</b>	<b>90,286</b>
<b>5000 OTHER OUTLAYS</b>	<b>233,340</b>	<b>324,340</b>	<b>551,361</b>	<b>551,361</b>
<b>TOTAL EXPENDITURES</b>	<b>87,690,790</b>	<b>90,504,003</b>	<b>91,011,363</b>	<b>91,164,391</b>
<b>TOTAL REVENUES</b>	<b>86,963,272</b>	<b>90,606,112</b>	<b>92,832,480</b>	<b>93,858,645</b>
<b>BEG FUND BALANCE</b>	<b>6,218,834</b>	<b>5,491,315</b>	<b>5,593,424</b>	<b>5,593,424</b>
<b>TOTAL AVAILABLE</b>	<b>93,182,106</b>	<b>96,097,427</b>	<b>98,637,285</b>	<b>99,452,069</b>
<b>END FUND BALANCE</b>	<b>5,491,315</b>	<b>5,593,424</b>	<b>7,625,922</b>	<b>8,287,678</b>
	6.31%	6.17%	8.21%	8.83%

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

<b>BUILDING FUND</b>	<b>ACTUAL REVENUE FY 08-09</b>	<b>ACTUAL REVENUE FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110 Ad Valorem Taxes (Current)	3,386,391	3,638,997	3,697,779	3,884,742
1120 Ad Valorem Taxes (Prior)	45,362	80,777	76,000	76,000
1300 Interest Earnings	21,248	5,349	5,000	5,000
<b>TOTAL LOCAL SOURCES OF REVENUE:</b>	<b>3,453,001</b>	<b>3,725,123</b>	<b>3,778,779</b>	<b>3,965,742</b>
6200 Interfund Transfer	18,194	35,654	45,000	30,000
<b>TOTAL</b>	<b>3,471,196</b>	<b>3,760,777</b>	<b>3,823,779</b>	<b>3,995,742</b>

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

<b>BUILDING FUND</b>	<b>ACTUAL EXPENDED FY 08-09</b>	<b>ACTUAL EXPENDED FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
2000 SUPPORT SERVICES	3,408,994	3,678,296	3,541,982	3,677,382
4600 BUILDING ACQUISITION AND CONSTRUCTION	87,346	49,389	53,000	112,000
<b>TOTAL</b>	<b>3,496,341</b>	<b>3,727,685</b>	<b>3,594,982</b>	<b>3,789,382</b>
<b>TOTAL REVENUES</b>	<b>3,471,196</b>	<b>3,760,777</b>	<b>3,823,779</b>	<b>3,995,742</b>
<b>BEG FUND BALANCE</b>	<b>1,930,515</b>	<b>1,905,370</b>	<b>1,938,463</b>	<b>1,938,463</b>
<b>TOTAL AVAILABLE</b>	<b>5,401,711</b>	<b>5,666,147</b>	<b>5,762,242</b>	<b>5,934,205</b>
<b>END FUND BALANCE</b>	<b>1,905,370</b>	<b>1,938,463</b>	<b>2,167,261</b>	<b>2,144,823</b>
	54.89%	51.54%	56.68%	53.68%

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

<b>CHILD NUTRITION</b>		<b>ACTUAL REVENUE FY 08-09</b>	<b>ACTUAL REVENUE FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>LOCAL SOURCES OF REVENUE:</b>					
1310	Interest Earnings	3,834	1,197	1,100	1,100
1710	Student Lunches/Breakfasts	1,976,941	1,976,098	2,000,000	2,000,000
1730	Adult Lunches and Breakfast	69,564	53,174	53,000	53,000
1760	Contract Lunches and Breakfast	12,112	0	0	0
1790	Other Revenue	179,805	33,951	36,899	36,899
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>2,242,256</b>	<b>2,064,420</b>	<b>2,090,999</b>	<b>2,090,999</b>
<b>STATE SOURCES OF REVENUE:</b>					
3710	State Reimbursement	0	0	0	0
3720	State Matching	70,872	69,484	69,400	77,830
<b>TOTAL STATE SOURCES OF REVENUE</b>		<b>70,872</b>	<b>69,484</b>	<b>69,400</b>	<b>77,830</b>
<b>FEDERAL SOURCES OF REVENUE:</b>					
4710	Federal Reimbursement-Lunches	1,722,235	1,863,011	1,860,000	1,860,000
4720	Federal Reimbursement-Breakfast	485,760	506,856	506,000	506,000
4740	Federal Reimbursement-Summer School	96,386	66,897	65,000	65,000
4760	Federal Reimbursement-Fresh Fruit/Vegetable	0	0	0	0
4770	Federal Reimbursement-Equipment Assistance	0	2,842	0	0
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>		<b>2,304,381</b>	<b>2,439,605</b>	<b>2,431,000</b>	<b>2,431,000</b>
<b>TOTAL</b>		<b>4,617,509</b>	<b>4,573,509</b>	<b>4,591,399</b>	<b>4,599,829</b>

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

<b>CHILD NUTRITION FUND</b>		<b>ACTUAL EXPENDED FY 08-09</b>	<b>ACTUAL EXPENDED FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>3100 CHILD NUTRITION PROGRAM OPERATIONS:</b>		<b>4,763,724</b>	<b>4,684,366</b>	<b>4,680,549</b>	<b>4,680,549</b>
<b>TOTAL REVENUES</b>		<b>4,617,509</b>	<b>4,573,509</b>	<b>4,591,399</b>	<b>4,599,829</b>
<b>BEG FUND BALANCE</b>		<b>700,977</b>	<b>554,762</b>	<b>443,905</b>	<b>443,905</b>
<b>TOTAL AVAILABLE</b>		<b>5,318,486</b>	<b>5,128,271</b>	<b>5,035,304</b>	<b>5,043,734</b>
<b>END FUND BALANCE</b>		<b>554,762</b>	<b>443,905</b>	<b>354,755</b>	<b>363,185</b>
		12.01%	9.71%	7.73%	7.90%

**NORMAN PUBLIC SCHOOLS  
SUMMARY OF ESTIMATED REVENUES**

<b>SINKING FUND</b>	<b>ACTUAL REVENUE FY 08-09</b>	<b>ACTUAL REVENUE FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>LOCAL SOURCES OF REVENUE:</b>				
1110 Ad Valorem Taxes (Current)	16,066,932	17,845,016	18,168,830	18,592,830
1120 Ad Valorem Taxes (Prior)	206,891	389,294	387,000	332,000
1300 Interest Earnings	74,144	45,704	45,000	30,000
<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>16,347,967</b>	<b>18,280,014</b>	<b>18,600,830</b>	<b>18,954,830</b>
5110 Premium on Bonds Sold	196,268	388,895	6,440	6,440
6200 Interfund Transfer	(18,194)	(35,654)	(45,000)	(30,000)
<b>GRAND TOTAL</b>	<b>16,526,041</b>	<b>18,633,255</b>	<b>18,562,270</b>	<b>18,931,270</b>

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

<b>SINKING FUND</b>	<b>ACTUAL EXPENDED FY 08-09</b>	<b>ACTUAL EXPENDED FY 09-10</b>	<b>4/18/11 BUDGET FY 10-11</b>	<b>6/20/11 BUDGET FY 10-11</b>
<b>5000 OTHER OUTLAYS:</b>				
5100 Debt Service	11,748,558	12,756,963	11,696,650	11,696,650
5200 Other Outlay	0	0	0	0
<b>GRAND TOTAL</b>	<b>11,748,558</b>	<b>12,756,963</b>	<b>11,696,650</b>	<b>11,696,650</b>