



STILLWATER PUBLIC SCHOOLS

ANNUAL BUDGET

FISCAL YEAR 2022
SCHOOL YEAR 2021-2022

Presented to the Board of Education

November 9, 2021

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Our Vision

Striving for Excellence, Shaping the Future

Our Mission

Champion Academic and Personal Growth for Every Student

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EXECUTIVE SUMMARY

Annual Budget Process

It is the policy of the Stillwater Board of Education to prepare an annual budget that represents a complete plan for the school district and presents all necessary information to disclose the financial position and condition of the school district. At a minimum, this budget summary will include the actual revenues and expenditures for the immediate past four fiscal years and the estimates of revenues and expenditures for the budget year for all school district funds. After the prior year financial data is finalized (no later than September 1 per state law) and it is submitted to the State Department of Education, then the current fiscal year budget plan can be completed.

The Chief Financial Officer, as the designee named by the superintendent of schools, is chartered to prepare the financial estimates and the legally required publication of all budget documents. Status reports and updates are also provided at monthly board meetings throughout the year.

The school district follows a fiscal year of July 1 through June 30. To meet the state legal requirements, Stillwater Public Schools currently follows the Estimate of Needs budget format. This requires temporary appropriations to be prepared by district auditors and approved by the school board in June of each year. This sets the temporary appropriated spending limits for the July 1 fiscal year start. The estimate of needs is annually approved in September, this sets the district's legal spending limit and replaces the temporary appropriations. If spending needs are projected to exceed the estimate of needs, then a supplemental appropriation must be approved by the school board.

Current Year Budget Focus

It is the district's mission to maximize funding in order to champion the academic and personal growth of every student. The most recent strategic plan is used to guide the budget focus each year. Due to COVID-19 impacts and additional federal funding received, the 2021-2022 school year uniquely has a Return to Learn Plan as well that focuses on the health, academic and emotional needs of our students and the budget required to support those needs. Over the next three years, the district is anticipating close to \$3.5 million per year in additional federal funding. Almost \$2 million of this will be used to offset the 2021 state funding cuts. The remaining budget increase will focus on the following areas: Additional teaching support to help fill any learning loss gap that occurred over the past year for our students, enhanced summer school programming, introduction of the Stillwater Pioneer Virtual Academy, additional counselors to reduce the student to counselor ratio at all sites, additional cleaning supply and protective purchases to mitigate the spread of COVID-19.

Links to the: [Strategic Plan](#) and [Return to Learn Plan](#).

District Leadership

STILLWATER BOARD OF EDUCATION

The Stillwater Board of Education is the policy-making body of our district. It is responsible for providing an education program for students living within the district boundaries.

WARD 1	WARD 2	WARD 3	WARD 4	WARD 5
 Dr. Camille DeYong 2021 - 2026	 Tim Riley 2019 - 2022	 Tanya Massey 2020 - 2023	 Melody Wright 2020 - 2024	 Dr. Marshall Baker 2021 - 2025

The board and superintendent work together closely and have different roles and responsibilities.

- The board sets policies; the superintendent interprets and implements the policies;
- The superintendent recommends the capital and operating budgets, and the board adopts the final budgets;
- Using the board-allocated funds, the superintendent recommends individuals for employment and assigns personnel and provides for their professional development;
- The board approves contracts and the superintendent monitors the provision of goods and services required under contracts;
- Once the board approves an agenda item, all board members and staff shall support and move forward on implementation of the approved item.

STILLWATER PUBLIC SCHOOLS ADMINISTRATIVE CABINET TEAM

SUPERINTENDENT	ASST. SUPERINTENDENT	ASST. SUPERINTENDENT	CHIEF FINANCIAL OFFICER	DIRECTOR OF HR
 Dr. Marc Moore	 Cathy Walker Educational Services	 Dana Renner Operations	 Jericah Dawson Finance	 Bo Gamble Human Resources

District Information

General

Stillwater Public School District, also legally known as Independent School District Number 16 of Payne County, Oklahoma, is located in the northern part of Payne County in and around the City of Stillwater, Oklahoma, the county seat. A small portion of the District also overlies Noble County to the north. The district encompasses 124 square miles and is the largest school district in the county. The district was established in 1891 and has offered common education service continuously since that time. As of August 30, 2021, the student enrollment figure for the 2021-2022 school year is 6,010. Approximately thirty-six percent (36%) of students are served daily by the District's transportation network, which features forty buses and ten other vehicles used for the transportation of students.

The district operates six elementary schools, one middle school, one junior high school, one high school, one grade 9-12 alternative school, and one virtual academy school. The district manages 1.2 million square feet of school and administrative space across the Stillwater community.

Community Information

The district is one of the largest employers in the area, with 910 district positions, of which 454 are certified positions, 44 are administrative positions, and 412 are support positions. Table 1 shows the number of positions approved by employee category for 2021-2022 as well as the number of vacancies as of September 1, 2021. The district is experiencing more difficulty hiring certified teachers, teaching assistants, facilities and maintenance personnel and bus drivers compared to past years.

Table 1

District Employment
as of Sep. 1, 2021

<u>Category</u>	<u>Positions</u>	<u>Employees</u>	<u>Vacancies</u>
Certified	454	444	10
Support	412	351	61
Administrator	44	43	1

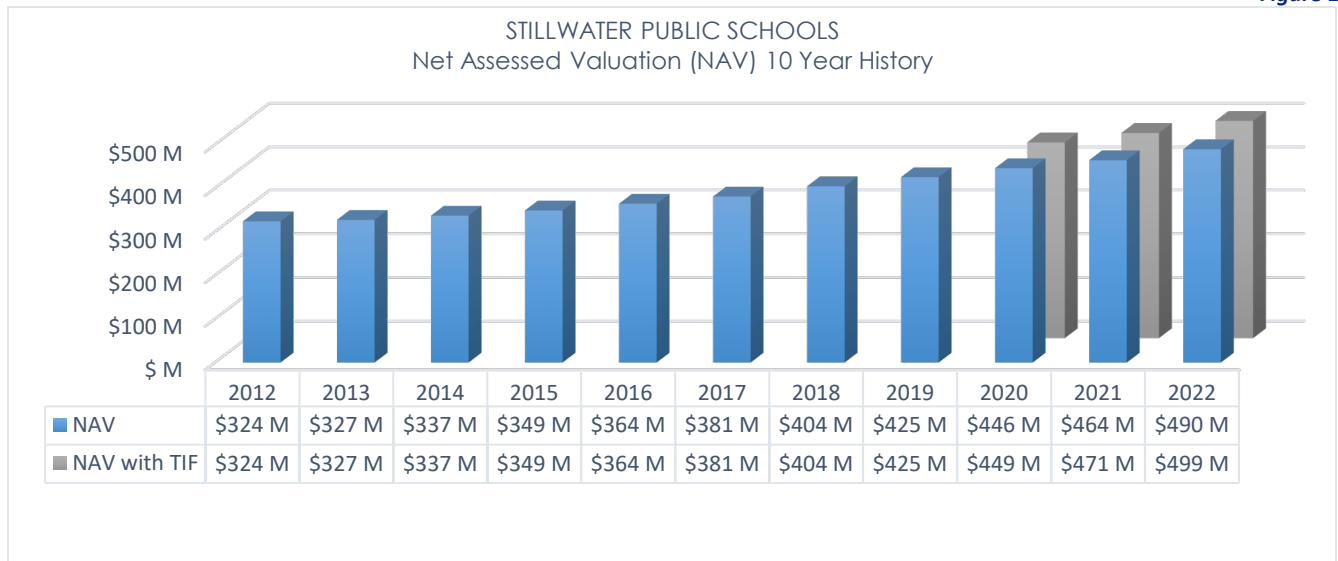
The Median Household Income (MHI) for 2019 was \$43,025 in Payne County compared to \$54,447 statewide. The school district has 44% of its students that are included in the low-income student category. Table 2 presents a comparison of selected 6A district metrics from the 2019-2020 school year.

Table 2 Comparison of Selected 6A District Metrics

District	District Enrollment	District Total Actual Expense	Low Income % of Enrollment	Operating Expense Per Student	Pupils per Certified FTE
SAND SPRINGS	5,064	\$52,622,642	60.23%	\$7,867	14.6
MUSKOGEE	5,367	\$65,721,038	49.69%	\$9,698	13.2
CHOCTAW-NICOMA PARK	5,735	\$60,199,037	36.11%	\$7,263	14.5
BARTLESVILLE	5,963	\$56,059,754	48.72%	\$8,011	13.7
STILLWATER	6,312	\$76,246,114	44.19%	\$8,363	13.9
BIXBY	6,726	\$77,409,456	23.71%	\$7,249	14.8
DEER CREEK	6,872	\$79,431,037	12.86%	\$6,596	15.6
ENID	7,803	\$88,925,100	54.58%	\$8,929	14.2
YUKON	9,005	\$103,547,506	40.34%	\$8,163	13.8
OWASSO	9,782	\$87,743,074	35.11%	\$6,983	14.8
MUSTANG	12,355	\$135,882,955	40.96%	\$7,881	14.3
JENKS	12,527	\$169,694,066	38.56%	\$8,264	14.0
UNION	15,815	\$225,207,439	62.14%	\$9,300	14.7
NORMAN	16,289	\$180,066,226	48.62%	\$8,116	13.8
BROKEN ARROW	19,436	\$221,890,572	44.38%	\$7,526	14.9
PUTNAM CITY	19,652	\$240,600,358	64.56%	\$8,702	12.8
MOORE	24,961	\$254,047,348	42.19%	\$7,890	15.1
EDMOND	25,619	\$310,221,064	26.45%	\$7,608	14.8

The Net Assessed Valuation (NAV) of Stillwater Public Schools is the tax base from which Stillwater Public Schools generates the majority of its local revenues. Trends from the last ten years are included in Figure 1.

Figure 1

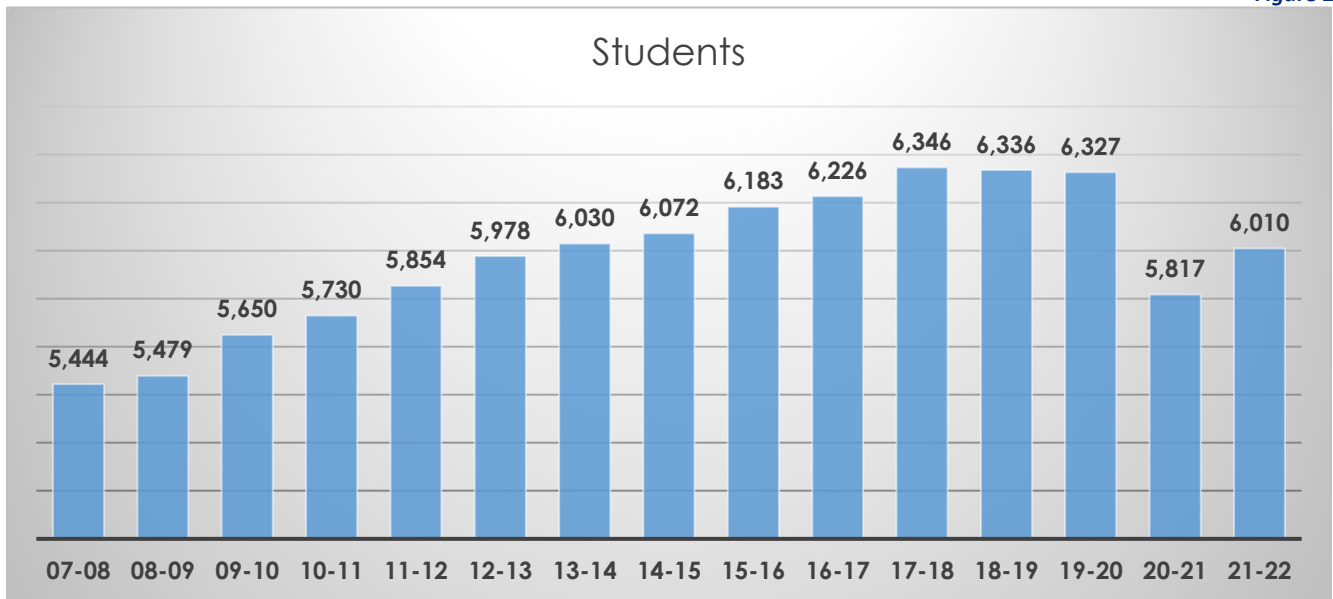


Student Enrollment

Student enrollment is the most important factor for state and federal revenues and overall expense budgets for the district. This year's enrollment of 6,010 is up 8% from the low enrollment number that was experienced during the 2020-21 school year due to pandemic impacts, but is still about 320 students below historical enrollment numbers. It is anticipated that enrollment will continue to rebound in the coming school years. During 2021-22, an outside demographic consulting firm will be reviewing Stillwater population and district estimates and providing a demographic report to help the district strategically plan for future enrollment. Figures 2 and 3 below summarize key student enrollment trends.

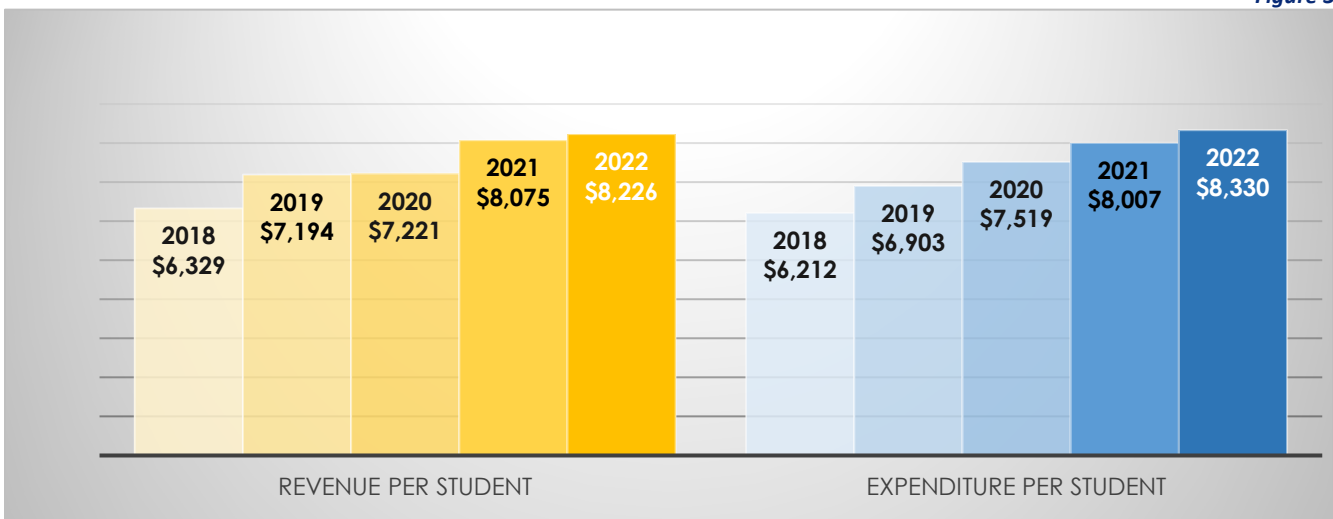
Enrollment Trends

Figure 2



Per Pupil Revenue & Expenditure Trends

Figure 3



FINANCIAL DETAIL

Summary of All Funds

Funds for Annual Operations

- General Fund: Accounts for all resources except those required to be accounted for under another fund. This includes instructional, operational and support services for the district. Primary uses are teacher and support salaries and benefits (typically 85-90% of total fund), instructional supplies and materials, transportation, utilities, and insurance.
- Building Fund: Pays for part of the salaries and benefits associated with the maintenance of district facilities and grounds, utilities, and property costs.
- Child Nutrition Fund: Covers the salaries and benefits of cafeteria staff, food, the purchase and repair of cafeteria equipment, and part of electric utilities.

Other Fund Sources

- Bond Fund: Capital project funds that by the authority of local voters enable investments in school facilities, equipment, technology, educational materials, school safety and security infrastructure, and transportation vehicles. No salaries and benefits or consumable supplies can be paid out of bond funds. Bonded indebtedness may not exceed 10% of the Net Assessed Valuation (NAV) of the school district.
- Sinking Fund: Debt service funds that account for the revenue and expenses related to general long-term debt, principal, interest, and any judgements.
- Activity Fund: These are nonappropriated funds which the board of education designates to be placed in specific activity accounts. Nonappropriated funds are funds not received from state or federal governments or through local tax receipts. The most common source of activity funds are admissions fees, concession sales, dues, student fees and fines, donations, and student fundraisers. These funds are not included in this annual budget report, but are reported out to the board on a monthly basis.

Table 3

Annual Operations Budget Summary

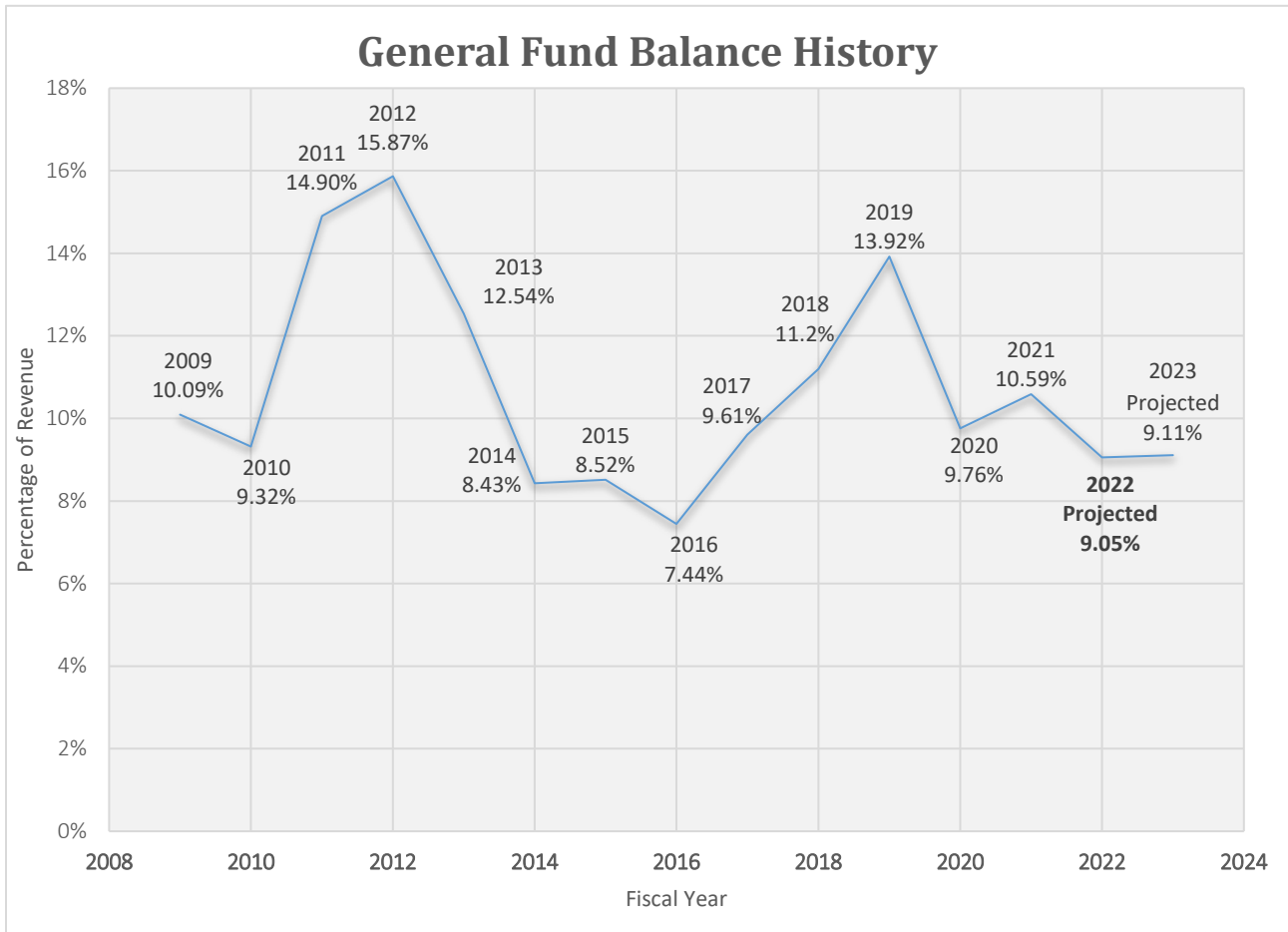
	General Fund	Building Fund	Child Nutrition Fund
FY20 End. Fund Bal.	\$4,460,265	\$1,553,244	\$697,284
FY21 Revenue	\$47,090,287	\$3,006,277	\$2,038,610
FY21 Expenses	\$46,578,240	\$2,798,257	\$2,117,940
FY21 End. Fund Bal.	\$4,972,311	\$1,761,263	\$617,954
FY22 Est. Revenue	\$49,438,210	\$3,540,317	\$2,402,629
FY22 Est. Expenses	\$50,064,931	\$3,737,485	\$2,767,084
FY22 Est. End. Fund Bal.	\$4,475,590	\$1,564,095	\$253,499

General Fund

As previously described, the primary objective of the General Fund is to enable the day-to-day operations of the school district.

It is necessary to have an annual general fund balance remaining at the end of each year. This is equivalent to a savings account for the district and it is used to cover the start of the year expenses before new funding is delivered, to help fund future expenses if needs exceed estimated revenues for the year, to offset state aid reductions in the event of a statewide revenue failure, and to cover other unanticipated costs. Policy CDAC governs the fund balance and was updated in October 2019. Per this policy, the board of education will maintain a general fund balance between nine percent (9%) and eleven percent (11%). Should the fund balance drop below a minimum level of nine percent (9%), the administration shall give first priority to restoring this minimum level with any additional funding received and with the development and implementation of an expenditure reduction plan. If funding levels allow for a fund balance that exceeds eleven percent (11%), then a budget enhancement process will be managed by the administration and presented to the board for approval.

Figure 4



2020-2021 / Fiscal Year (FY) 2021 School Year Re-cap

In the 2020-21 school year, overall revenue was \$485,000 more than the original budget and expenses were \$579,000 less than the original budget. This resulted in an increase to the fund balance of approximately \$1,064,000.

Local funding was \$21,000 more than projected, which was within 0.1% of the budgeted amount. Our county intermediate sources exceeded estimates by 9% and brought in an additional \$201,000 in 4-mill and mortgage tax revenues.

There was an unanticipated state aid revenue decrease of \$824,000 between the initial and mid-term state aid allocations. This mid-term reduction was largely due to statewide enrollment increases in online charter schools. Due to some of our state dedicated revenue sources coming in higher than estimated (gross production, motor vehicle, school land earnings) the net decrease in state funding was limited to \$664,000 this year.

The main source of revenue increase for the district was federal ESSER II relief funds. These funds will continue to supplement both state aid decreases and new spending needs in the next three years. A total of \$12,379,000 has been added to Fiscal Year (FY) 2021 – 2024 budgets as a result of CARES, ESSER II, and ARP federal relief funds.

Going into FY 2021, the district fund balance was \$4,460,000 or 9.76% of FY 2020 district revenue. Strategic decisions were made to hold spending steady and to keep all existing positions even though enrollment was lower than prior years.

The district was in distance learning, A-B schedules, and traditional learning settings at different times of the year depending upon community COVID-19 conditions. This modified scheduled resulted in an overall cost reduction in utilities, transportation fuel and repair costs, substitutes and class cover, and salaries (where positions weren't backfilled) beyond what was already planned. The district did have increased cleaning supply purchases and custodial labor, technology hardware and education software costs, costs to initiate a new virtual academy, and expanded summer school offerings. Many of these costs were covered by the previously mentioned federal funding provided for such purposes.

2021-2022 / FY 2022 School Year Projections

Revenues

In the 2021-22 school year, the revenue estimate is \$2.5 million more than the prior year's revenue receipts. The primary source is federal COVID-19 relief packages, but specific local, state and federal sources will be discussed in the following paragraphs.

Local revenues, driven primarily by Ad Valorem taxes, are anticipated to increase by \$205,000 next year. Ad Valorem receipts are based on the Net Assessed Valuation (NAV) of properties less uncollected taxes within the district. The NAV increased by 5.43% from the prior year. We typically estimate a 4% per year increase, so this is slightly above annual increase projections.

At the state level, the FY 2022 common education budget was increased by 5.74% above FY 2021 levels. Despite this increase, Stillwater Public School's initial state aid allocation of \$14.1 million is still \$1 million less than the district's FY 2020 state aid. The district also anticipates a mid-term cut based on the funding formula of approximately \$900,000. For the first time in many years, the state aid allocation comes with a requirement to reinstate the HB 1017 class-size mandates for kindergarten and first-grade classrooms. Stillwater Public Schools standard funding formula for class-size by grade is already in compliance with HB 1017 and as a result this is not expected to have an additional expense impact for the district. The state budget includes additional increases for textbooks and flex benefits provided to employees. Other state dedicated revenue sources are projected to increase by 8% or \$300,000 compared to last year's collections.

Funding for all Federal Title programs and the Individuals with Disabilities Education Act (IDEA) programs remains largely consistent with prior years and allocations were provided based on FY 2020 enrollment numbers which prevented any major funding cuts that could have occurred based on the temporary pandemic enrollment impacts. The federal government also passed three separate economic stimulus packages that provided K-12 education funds to be spent over the next three school years. Stillwater Public Schools has received \$2,295,000 to date, anticipates another \$3,454,000 for use in the 2021-2022 school year, and an additional \$6,630,000 to be spent over the next two school years. The Stillwater Public Schools Strategic Plan and Return to Learn plan will guide the use of these additional dollars.

Expenses

FY 2021 was an unprecedented budget year for the district. While enrollment went down by approximately 700 students, staffing was kept at a consistent level. It was determined that the fund balances in the general, building, and child nutrition funds would be utilized if necessary so that measured action could take place after adequate planning and to avoid dramatic cost cutting measures in a year that was already filled with challenge and change. Luckily this patience paid off and the federal relief funding packages helped to offset state funding loss and the district was able to keep the fund balance at 10.59%, within our current target range of 9% – 11%.

Overall general fund expense budgets for FY 2022 will increase by almost \$3.5 million from last year's actual expenses. This increase is only possible because of the federal relief dollars allocated to Stillwater Public Schools. Beyond our normal operating costs, the primary focus for spending in FY 2022 was to take every

measure possible to return to traditional in-person, five day per week instruction, but also to offer online instruction via the Stillwater Pioneer Virtual Academy for those families who wished to have public education in a virtual environment.

In April 2021, the district had multiple data assessment meetings and made decisions about how to best use additional funding to meet student academic, student experience, and student emotional needs. Based on this assessment and site level inputs, the district approved additional spending for the following:

- Expanded Summer School programs for 2021 and 2022
- A Virtual Academy located at the former Wondertorium
- 9 Full-Time Equivalent positions for certified teachers
- 3 Counseling positions (partially covered by a state counseling corps grant for the next three years)
- 3 positions for bus aides or teaching assistants to help with specific student concerns
- \$300,000 in continued COVID-19 related spending (additional cleaning supplies, PPE, and technology)
- \$97,000 for athletic equipment and uniforms
- 3 additional maintenance and custodial positions
- EL Cultural Diversity Coordinator
- Part-time Certified Technical Integration Specialist
- Raise packages for both certified and support personnel

In August 2021, feedback regarding staffing concerns and the inability to fill certain certified positions was considered. As a result, 6.5 teaching assistant positions at the elementary sites and virtual academy were added. Three health office assistant positions were added at the secondary sites to support contract tracing. Additional pay was approved for multiple teachers to work during their planning period and for additional support employee hours to address special education needs. The district also approved Spring semester hires to help meet certified teaching demands for the remainder of the year and next year.

The salary and benefit costs in the general fund are projected at \$43.3 million and 86.5% of overall expenses in FY22. This is up from \$40.9 million in 2021 and \$42.6 million in 2020. Current year non-labor expense estimates will increase by approximately \$1 million to a total of \$6.8 million for the year.

Ending Balance Projection

With an increase in revenue, but an even greater increase in expenses, the district will exceed revenue in FY 2022 by approximately \$1 million which will reduce the fund balance to \$4.5 million (9.1%).

Building Fund

The building fund pays for the salaries and benefits associated with the maintenance, repair, upkeep of district facilities and grounds, custodial services, utilities, property costs, and furniture. Stillwater Public Schools building fund revenues are primarily derived from a 5.15 mill levy against the net assessed valuation of the school district. The total building fund revenue estimate for FY 2022 is estimated at \$3,540,316. This is \$777,208 higher than prior year revenue, but this is primarily driven by insurance loss recoveries that will also be expensed in FY 2022 for repairs that are necessary due to pipe freezing and flooding at the high school and junior high gyms.

The net expenses for the building fund are estimated at \$3,737,000. Aside from repairs paid through insurance recoveries, the primary expenses are district utilities and salaries for maintenance, grounds, and custodial staff.

Expenses are projected to exceed revenues by approximately \$200,000 and leave an ending fund balance of \$1,564,000.

Child Nutrition Fund

The Child Nutrition Fund allows the district to provide breakfast, lunch, and ala carte items to students, teachers, and visitors to school sites. Sixty-five percent of revenue is provided through federal sources for the National School Lunch, School Breakfast, and Summer Food Services programs. The remaining revenue is primarily received through payments for student, adult, and ala cart meals as well as state funding specific to employee benefits.

Bond Fund

The 2017 Bond was approved by qualified electors of the District on February 14, 2017, at which time the voters authorized the issuance of \$71,300,000 in building bonds and \$2,700,000 in transportation equipment bonds. The 2017 Bond included construction of a new elementary school building for Westwood and improvements to Sangre Ridge elementary school, Stillwater Middle School, and Stillwater Junior High School. All four major construction projects have been completed. The total cost for these projects was approximately \$1 million less than the original construction budget. The savings from construction and budget from maintenance bond dollars will be used in fiscal years 2022 and 2023 to replace the roof and HVAC system at Skyline Elementary School. In 2022, there are also planned expenditures for transportation, safety and security, textbooks, band and orchestra equipment, technology improvements, and facility maintenance across all sites. Overall spending for 2022 is estimated at \$5 million.

Sinking Fund

The objective of the Sinking Fund is to pay long-term debt principal and interest. A sinking fund summary and bonded indebtedness schedule is included in the appendix of financial reports for all funds.

Activity Funds

Activity funds are nonappropriated funds which the board of education designates to be placed in specific activity accounts. Activity funds are segregated into different fund accounts, and the law specifically bars spending funds for purposes different from the purpose for which those particular funds were raised. Activity funds are not received from state or federal governments or through local tax receipts. Most frequently, activity funds are raised through admissions fees, concession sales, dues, student fees and fines, donations, and student fundraisers. These funds are not included in annual budget reports, but are reported out to the board on a monthly basis. There will be a report of all projected athletic budgets included in the appendix of financial reports for all funds. The source of athletic funding includes the general fund, bond fund, and activity funds.

STILLWATER PUBLIC SCHOOLS

Summary of Financial Activity For All Funds FY 2021 Actual & FY 2022 Budget

		General	Special Revenue		Debt Service	
		General Fund	Building Fund	Child Nutrition Fund	2017 Bond Fund	Sinking Fund
Beginning Fund Balance 6-30-20		\$4,460,264.75	\$1,553,243.67	\$697,284.06	\$10,751,273.00	\$7,283,435.39
Revenue		46,973,697.45	2,763,108.45	2,038,584.97	13,079,887.99	11,503,533.55
Expenditures						
	salaries	(40,866,048.86)	(1,247,856.85)	(1,421,988.08)	0.00	0.00
	non-salary	(5,712,191.39)	(1,550,400.27)	(695,951.57)	(18,959,496.74)	(13,397,577.50)
	total expenses	(46,578,240.25)	(2,798,257.12)	(2,117,939.65)	(18,959,496.74)	(13,397,577.50)
Prior Year Adjustments						
	lapsed appropriations	115,380.66	243,168.21	0.00	962,999.86	0.00
	estopped warrants	1,208.57	0.00	24.30	49.39	0.00
	total adjustments	116,589.23	243,168.21	24.30	963,049.25	0.00
Ending Fund Balance 6-30-21		\$4,972,311.18	\$1,761,263.21	\$617,953.68	\$5,834,713.50	\$5,389,391.44
Projected for FY 2022						
Revenue		49,438,210.47	3,540,316.48	2,402,628.75	5,937,875.00	11,260,516.18
Expenditures						
	salaries	(43,300,920.17)	(1,641,119.94)	(1,533,363.71)	0.00	0.00
	non-salary	(6,764,011.07)	(2,096,364.80)	(1,233,719.98)	(5,034,471.00)	(11,861,440.00)
	total expenses	(50,064,931.24)	(3,737,484.74)	(2,767,083.69)	(5,034,471.00)	(11,861,440.00)
Adjustment Estimate						
	lapsed appropriations	130,000.00	0.00	0.00	0.00	0.00
Budgeted Ending Fund Balance 6-30-21		\$4,475,590.41	\$1,564,094.95	\$253,498.74	\$6,738,117.50	\$4,788,467.62

STILLWATER PUBLIC SCHOOLS

General Fund Overview

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 projection
Beginning Fund Balance	\$3,748,384	\$4,497,371	\$6,345,553	\$4,460,265	\$4,972,311	\$4,475,590
Add: Revenue	\$40,162,642	\$45,579,240	\$45,688,122	\$46,973,697	\$49,438,210	\$50,477,908
Less: Expenditures	\$39,419,745	\$43,739,075	\$47,574,914	\$46,578,240	\$50,064,931	\$50,354,898
Add Adjustments:						
Lapsed Appropriations	\$803	(\$3,118)	\$0	\$115,381	\$130,000	\$0
Estopped Warrants	\$5,287	\$1,609	\$944	\$1,209	\$0	\$0
Interfund Transfers	\$0	\$9,526	\$560	\$0	\$0	\$0
Ending Fund Balance	\$4,497,371	\$6,345,553	\$4,460,264.75	\$4,972,311.01	\$4,475,590.24	\$4,598,600
<i>Fund Balance %</i>	11.20%	13.92%	9.76%	10.59%	9.05%	9.11%
<i>Total Students</i>	6,346	6,336	6,327	5,817	6,010	6,200
<i>Revenue per Student</i>	\$6,329	\$7,194	\$7,221	\$8,075	\$8,226	\$8,142
<i>Expenditure per Student</i>	\$6,212	\$6,903	\$7,519	\$8,007	\$8,330	\$8,122

STILLWATER PUBLIC SCHOOLS

General Fund Revenue

	Fiscal Year 2017-18 Actual	Fiscal Year 2018-19 Actual	Fiscal Year 2019-20 Actual	2020-21 Budget	Fiscal Year 2020-21 Actual	Variance Budget to Actual	2021-22 Budget	2022-23 Projection
Local Sources								
Ad-Valorem Current	\$ 13,871,041	\$ 14,901,326	\$ 15,631,650	\$ 16,148,963	\$ 15,339,550	\$ (809,413)	16,259,923	16,829,020
Ad-Valorem Prior	\$ 583,453	\$ 594,023	\$ 269,367	\$ 366,503	\$ 1,296,984	\$ 930,481	600,000	600,000
Summer School	\$ 19,856	\$ 25,355	\$ -	\$ 22,330	\$ 29,825	\$ 7,495	30,000	30,000
Interest Earnings	\$ 54,921	\$ 150,437	\$ 96,043	\$ 141,273	\$ 162,327	\$ 21,054	50,000	50,000
Rental of Facilities	\$ 11,368	\$ 24,548	\$ 8,026	\$ 10,847	\$ 4,866	\$ (5,981)	15,000	15,000
Insurance Refunds	\$ 21,292	\$ 46,607	\$ 11,425	\$ 30,000	\$ 12,486	\$ (17,514)	-	-
Misc. Reimbursements	\$ 567,522	\$ 303,495	\$ 310,583	\$ 300,000	\$ 220,451	\$ (79,549)	300,000	300,000
Mineral Royalties	\$ 2,324	\$ 2,608	\$ 50,387	\$ 6,221	\$ 247	\$ (5,973)	2,500	40,000
Other Local Revenue	\$ 8,436	\$ 423,866	\$ 16,096	\$ 255,500	\$ 235,865	\$ (19,635)	250,000	250,000
TOTAL LOCAL	\$ 15,140,212	\$ 16,472,265	\$ 16,393,577	\$ 17,281,637	\$ 17,302,601	\$ 20,965	17,507,423	18,114,020
Intermediate Sources								
4-mill	\$ 1,956,591	\$ 2,061,133	\$ 2,046,353	\$ 2,056,892	\$ 2,180,062	\$ 123,170	2,310,866	2,403,300
Mortgage Tax	\$ 233,570	\$ 219,133	\$ 280,499	\$ 297,519	\$ 374,933	\$ 77,414	300,000	300,000
Resale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
TOTAL INTERMEDIATE	\$ 2,190,161	\$ 2,280,267	\$ 2,326,852	\$ 2,354,410	\$ 2,554,995	\$ 200,585	2,610,866	2,703,300
State Sources								
Gross Production	\$ 580,933	\$ 449,021	\$ 296,965	\$ 82,629	\$ 124,901	\$ 42,272	202,092	300,000
Motor Vehicle	\$ 2,344,051	\$ 2,400,735	\$ 2,212,462	\$ 2,425,304	\$ 2,502,291	\$ 76,987	2,729,747	2,500,000
Rural Electric Co-op Tax	\$ 178,551	\$ 178,596	\$ 170,769	\$ 165,066	\$ 172,163	\$ 7,097	177,507	177,507
School Land Earnings	\$ 956,930	\$ 933,170	\$ 821,143	\$ 739,000	\$ 873,053	\$ 134,053	863,984	863,984
Vehicle Tax Stamps	\$ 27,438	\$ (16,298)	\$ 5,479	\$ 5,670	\$ 7,144	\$ 1,474	7,268	7,268
Farm Implement	\$ 8,174	\$ 9,568	\$ 9,582	\$ 8,000	\$ 4,607	\$ (3,393)	5,000	5,000
State Aid	\$ 11,454,977	\$ 14,733,268	\$ 15,151,469	\$ 13,877,433	\$ 13,053,248	\$ (824,185)	13,240,570	13,640,570
State Aid Prior Year	\$ 61,409	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Health Benefit Allowance	\$ 4,111,352	\$ 4,504,969	\$ 4,565,994	\$ 4,685,037	\$ 4,489,445	\$ (195,592)	4,400,213	4,400,213
Alternative Education	\$ 93,371	\$ 88,579	\$ 96,846	\$ 93,744	\$ 93,744	\$ -	93,744	93,744
National Board Certified	\$ 125,000	\$ 154,000	\$ 124,000	\$ 124,000	\$ 99,000	\$ (25,000)	99,000	99,000
Reading Sufficiency	\$ 73,330	\$ 83,711	\$ 106,775	\$ -	\$ 63,081	\$ 63,081	100,000	100,000
Textbooks	\$ -	\$ 300,956	\$ 297,148	\$ 293,991	\$ 293,991	\$ -	479,831	295,000
Drivers Education	\$ 4,620	\$ 3,795	\$ 3,135	\$ 3,795	\$ -	\$ (3,795)	4,000	4,000
Other State Sources	\$ 7,944	\$ 36,232	\$ 22,902	\$ -	\$ 35,343	\$ 35,343	14,595	-
Career Tech 411 Salary	\$ -	\$ -	\$ 47,360	\$ 47,360	\$ 47,360	\$ -	47,360	47,360
Career Tech 412 Program	\$ 102,501	\$ 103,501	\$ 107,900	\$ 103,370	\$ 103,370	\$ -	103,370	103,370
Career Tech Capital Outlay	\$ 15,000	\$ -	\$ -	\$ -	\$ 27,590	\$ 27,590	-	-
TOTAL STATE	\$ 20,145,581	\$ 23,963,803	\$ 24,039,931	\$ 22,654,400	\$ 21,990,332	\$ (664,068)	22,568,280	22,637,015
Federal Sources								
Indian Education	\$ 132,624	\$ 143,517	\$ 147,270	\$ 147,851	\$ 148,328	\$ 477	148,328	148,328
Title I	\$ 982,913	\$ 1,068,686	\$ 1,036,977	\$ 1,053,606	\$ 972,912	\$ (80,695)	1,100,134	1,100,134
Title II a	\$ 177,576	\$ 250,923	\$ 159,119	\$ 303,970	\$ 195,273	\$ (108,697)	261,468	261,468
Title III Immigrant	\$ 15,895	\$ 21,403	\$ 40,347	\$ 17,865	\$ 17,865	\$ -	17,865	17,865
Title III Limited English	\$ 20,142	\$ 38,462	\$ 47,615	\$ 33,137	\$ 36,615	\$ 3,478	32,527	32,527
Title IV	\$ -	\$ 5,894	\$ 21,512	\$ 125,913	\$ 57,355	\$ (68,559)	137,910	137,910
Title V RLIS	\$ -	\$ -	\$ 171,210	\$ 234,229	\$ 115,465	\$ (118,765)	237,954	237,954
Homeless	\$ -	\$ -	\$ 43,985	\$ 76,015	\$ 53,529	\$ (22,486)	88,669	88,669
Rehabilitation Svcs	\$ 1,249	\$ 131	\$ -	\$ -	\$ -	\$ -	-	-
Carl Perkins	\$ 23,285	\$ 2,003	\$ -	\$ -	\$ -	\$ -	-	-
IDEA Flowthrough	\$ 1,115,536	\$ 1,273,528	\$ 1,222,457	\$ 1,232,899	\$ 1,113,104	\$ (119,794)	1,220,411	1,220,411
IDEA flowthrough private	\$ 9,718	\$ 23,098	\$ 7,717	\$ 25,225	\$ 9,178	\$ (16,047)	20,980	20,980
IDEA Preschool	\$ 29,681	\$ 29,614	\$ 29,555	\$ 29,499	\$ 28,404	\$ (1,095)	31,325	31,325
IDEA High Cost Fund	\$ 115,685	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Title 6 Part B	\$ 62,385	\$ 4,479	\$ -	\$ -	\$ -	\$ -	-	-
GEER-CARES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77,923	-
COUNSELOR CORPS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	96,000	96,000
CARES RELIEF	\$ -	\$ -	\$ -	\$ 861,571	\$ 838,514	\$ (23,058)	6,618	-
ESSER II RELIEF	\$ -	\$ -	\$ -	\$ -	\$ 1,272,210	\$ 1,272,210	1,904,976	-
ESSER II RELIEF - STATE	\$ -	\$ -	\$ -	\$ -	\$ 138,136	\$ 138,136	-	-
ARP RELIEF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,038,000	3,630,000
SPED COVID Assist	\$ -	\$ -	\$ -	\$ 56,384	\$ 46,622	\$ (9,762)	9,762	-
ARP FLOWTHROUGH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	303,355	-
ARP PRESCHOOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,435	-
TOTAL FEDERAL	\$ 2,686,687	\$ 2,861,739	\$ 2,927,762	\$ 4,198,165	\$ 5,043,508	\$ 845,343	6,751,642	7,023,572
Adjustments					\$ 82,261		\$ -	
GRAND TOTAL	\$ 40,162,642	\$ 45,578,073	\$ 45,688,122	\$ 46,488,613	\$ 46,973,697	\$ 402,824	\$ 49,438,210	50,477,908

STILLWATER PUBLIC SCHOOLS

General Fund Expenditures by Project

Proj #	Project Name	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Projections
000	Lapsed Appropriations & Adjustments	\$0	\$0	\$0	\$80,910	\$869	\$0
1	HIGH SCHOOL	\$5,786	\$6,916	\$10,640	\$70	\$23,316	\$6,120
2	JUNIOR HIGH	\$4,232	\$5,148	\$1,931	\$622	\$11,230	\$4,170
3	MIDDLE SCHOOL	\$3,827	\$6,491	\$7,228	\$3,907	\$4,557	\$4,500
4	HIGHLAND PARK	\$1,112	\$988	\$1,364	\$1,469	\$8,198	\$2,510
5	RICHMOND	\$0	\$0	\$0	\$4,271	\$7,774	\$1,725
6	SANGRE RIDGE	\$1,739	\$2,131	\$2,550	\$2,925	\$4,250	\$2,850
7	SKYLINE	\$1,975	\$50	\$2,517	\$2,202	\$5,997	\$2,245
8	WESTWOOD	\$0	\$5,993	\$571	\$0	\$7,723	\$3,165
9	WILL ROGERS	\$0	\$3,857	\$1,239	\$2,465	\$8,224	\$2,420
10	LINCOLN	\$489	\$195	\$518	\$1,338	\$1,955	\$375
11	curriculum & instruction	\$61,319	\$79,740	\$48,885	\$21,437	\$92,477	\$0
12	nurses supplies	\$6,974	\$7,303	\$6,712	\$5,813	\$7,000	\$0
13	instructional supplies	\$106,240	\$114,918	\$310,072	\$24,276	\$200,000	\$0
14	custodial supplies	\$151,135	\$154,476	\$335,155	\$48,553	\$175,000	\$0
16	Equipment for Instruction/Furniture	\$0	\$475	\$0	\$370	\$0	\$0
19	Library	\$0	\$0	\$40,891	\$35,353	\$53,404	\$45,000
20	Class Funding -> Virtual Academy	\$0	\$0	\$27,794	\$52,747	\$1,265	\$1,265
21	Summer School	\$26,503	\$20,454	\$37,348	\$38,068	\$0	\$0
22	Extended School Year	\$16,479	\$11,369	\$17,147	\$11,347	\$0	\$0
23	PR & Communications	\$22,488	\$22,685	\$87,997	\$85,058	\$89,099	\$90,881
24	band	\$21,614	\$17,349	\$14,653	\$24,290	\$19,480	\$19,480
25	orchestra	\$8,450	\$8,286	\$11,983	\$11,760	\$12,258	\$12,000
26	legal services	\$54,950	\$87,558	\$68,082	\$80,683	\$87,500	\$0
27	audit services	\$15,000	\$15,000	\$15,000	\$15,150	\$35,000	\$0
28	postage and freight	\$32,549	\$38,817	\$39,761	\$3,877	\$35,000	\$40,000
29	BOE/Admin Travel & Training	\$30,693	\$28,772	\$18,994	\$9,121	\$30,000	\$30,000
30	local special needs	\$256,379	\$66,247	\$53,560	\$1,158	\$3,000	\$3,000
31	printing and publishing	\$7,776	\$5,667	\$4,467	\$0	\$0	\$0
32	finance data processing	\$14,308	\$14,874	\$24,418	\$37,281	\$23,000	\$0
33	Misc. Admin Exp (non-instructional)	\$94,417	\$125,144	\$91,610	\$131,800	\$125,000	\$110,000
34	SPED Student Testing	\$0	\$0	\$0	\$17,496	\$21,500	\$21,500
35	Student Testing	\$16,860	\$22,500	\$14,493	\$2,554	\$5,000	\$5,000
36	In-District / Out of District Travel	\$17,933	\$19,566	\$12,955	\$10,721	\$20,000	\$20,000
37	YMCA Pool Rental	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
39	instructional misc	\$20,838	\$14,484	\$13,427	\$6,085	\$0	\$0
40	Tier II Special Needs	\$126,605	\$94,711	\$91,242	\$24,000	\$30,000	\$30,000
42	HR - recruiting & hiring	\$58,652	\$69,972	\$89,812	\$105,530	\$105,000	\$90,000
43	Non-certified PD	\$0	\$0	\$0	\$0	\$10,000	\$10,000
45	fleet fuel	\$180,918	\$203,861	\$153,934	\$112,027	\$200,000	\$200,000
46	school resource officers	\$104,256	\$69,276	\$53,027	\$81,061	\$76,000	\$0
47	vehicle maintenance	\$263,834	\$263,624	\$242,574	\$214,782	\$255,000	\$255,000
48	transportation misc.	\$11,281	\$19,036	\$12,191	\$10,720	\$15,000	\$15,000
49	utilities - electricity	\$891,355	\$515,308	\$555,503	\$0	\$384,000	\$480,000
51	utilities - gas	\$83,950	\$47,871	\$51,303	\$0	\$62,500	\$62,500
52	telephone and internet	\$56,556	\$82,860	\$13,560	\$82,667	\$100,667	\$118,667

STILLWATER PUBLIC SCHOOLS

General Fund Expenditures by Project

Proj #	Project Name	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Projections
53	utilities - water/trash	\$196,250	\$123,466	\$123,054	\$0	\$115,000	\$115,000
54	building maintenance	\$5,723	\$8,011	\$4,029	\$5,790	\$4,000	\$4,000
55	Grounds Maintenance	\$0	\$14,525	\$952	\$261	\$0	\$0
56	vocal music	\$3,939	\$2,975	\$3,465	\$4,189	\$4,125	\$4,125
57	drama productions	\$4,083	\$3,392	\$1,932	\$9,888	\$5,149	\$5,000
58	athletics	\$27,016	\$30,485	\$30,189	\$33,446	\$84,765	\$83,500
59	Piano Tuning	\$210	\$830	\$140	\$1,312	\$4,340	\$3,340
60	professional development	\$38,817	\$50,243	\$45,607	\$32,722	\$87,438	\$60,000
61	liability bonds	\$2,320	\$6,320	\$10,213	\$2,315	\$3,000	\$3,000
62	unemployment	\$7,740	\$9,630	\$16,130	\$0	\$35,000	\$20,000
63	workers compensation	\$393,393	\$332,194	\$279,970	\$0	\$0	\$0
64	property/liability ins	\$399,824	\$549,856	\$585,111	\$82,061	\$10,000	\$10,000
66	performing arts center	\$3,995	\$2,955	\$2,907	\$3,000	\$3,000	\$3,000
67	county re-evaluation	\$298,197	\$95	\$256,098	\$0	\$0	\$0
72	security	\$22,532	\$25,174	\$19,328	\$4,718	\$25,000	\$25,000
77	osha supplies	\$6,484	\$6,127	\$7,447	\$849	\$7,500	\$7,500
84	Virtual Academy Facility	\$0	\$0	\$0	\$88,073	\$0	\$0
90	donation	\$0	\$0	\$0	\$0	\$0	\$0
91	SPEF Grant	\$0	\$0	\$0	\$57,262	\$0	\$0
92	technology	\$47,333	\$15,108	\$5,099	\$11,255	\$35,000	\$35,000
93	medicaid matching	\$0	\$0	\$0	\$0	\$0	\$0
99	Pandemic Response Costs	\$0	\$0	\$176,585	\$0	\$0	\$0
103 R	PALS	\$137,356	\$136,752	\$160,646	\$66,481	\$145,000	\$145,000
151	Admin Certified (Sup, Dep Sup)	\$330,535	\$494,726	\$509,681	\$514,867	\$522,590	\$531,735
152	Admin - Non-Cert	\$671,436	\$728,389	\$751,682	\$782,372	\$794,107	\$809,989
153	Board Clerk & Treasurer	\$14,771	\$8,571	\$8,278	\$0	\$0	\$0
154	Principals & Asst. Principals	\$1,570,508	\$1,968,035	\$2,082,416	\$2,113,373	\$2,150,357	\$2,193,364
155	teaching svcs	\$17,978,748	\$21,050,381	\$21,846,467	\$21,792,562	\$20,000,191	\$20,580,191
168	Certified Counselors					\$1,186,193	\$1,201,020
170	Certified Specialists					\$1,152,063	\$1,152,063
156	Site Sec, Office Asst, Noon Monitors	\$457,967	\$473,159	\$510,077	\$638,098	\$996,028	\$1,015,949
157	Non-SPED TAs	\$542,837	\$600,072	\$626,210	\$486,857	\$621,095	\$633,517
158	SPED TAs	\$1,514,506	\$1,852,008	\$2,001,642	\$1,707,238	\$1,460,626	\$1,500,000
159	Computer Technicians	\$208,508	\$215,621	\$253,515	\$305,520	\$336,183	\$342,907
160	School Paid PALS	\$0	\$0	\$2,572	\$401	\$2,500	\$2,500
161	Substitute Teachers	\$224,206	\$291,419	\$272,542	\$131,152	\$400,000	\$400,000
162	Driver's Ed	\$0	\$8,960	\$0	\$7,649	\$10,000	\$10,000
163	Health (Nurse, Nurse Asst, OT, PT)	\$374,750	\$343,827	\$353,921	\$389,634	\$408,182	\$416,346
164	Transportation	\$775,198	\$864,310	\$951,218	\$804,441	\$876,046	\$876,046
165	Maintenance & Grounds	\$12,000	\$12,000	\$7,500	\$600	\$115,298	\$117,028
166	Custodial	\$752,197	\$859,933	\$1,078,621	\$1,026,167	\$802,527	\$810,552
167	Athletic Coaching Stipends	\$128,591	\$153,438	\$393,660	\$408,228	\$410,000	\$410,000
168 R	After School Art	\$6,269	\$3,515	\$5,623	\$5,116	\$0	\$0
169	Audio Visual	\$731	\$9,058	\$6,903	\$4,035	\$5,000	\$5,000
170 R	After School Technology	\$1,406	\$5,975	\$4,181	\$0	\$0	\$0
171	Warehouse & Printing Salaries	\$156,459	\$149,406	\$166,528	\$167,916	\$171,275	\$174,700

STILLWATER PUBLIC SCHOOLS

General Fund Expenditures by Project

Proj #	Project Name	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Projections
172	Academic/Club Stipends	\$0	\$0	\$157,044	\$171,281	\$175,000	\$175,000
173	Night Alternative Ed Salaries	\$19,857	\$23,766	\$18,087	\$14,405	\$20,000	\$20,000
174	homebound services	\$30,958	\$39,486	\$25,730	\$200	\$25,000	\$25,000
177	YMCA academic coach salaries	\$0	\$0	\$0	\$0	\$0	\$0
179	Classroom Cover	\$20,317	\$43,505	\$31,934	\$14,216	\$45,000	\$45,000
180	Staff Bonus	\$0	\$0	\$638,634	\$0	\$0	\$0
181	Directors & Coordinators	\$1,205,977	\$1,282,297	\$1,414,517	\$1,391,596	\$1,419,428	\$1,447,816
189	PAC Salaries	\$53,246	\$56,323	\$48,399	\$49,185	\$56,323	\$57,450
198	Student Body Activities	\$35,697	\$40,724	\$27,553	\$21,026	\$45,000	\$45,000
199	Sick Leave Payback / Att Incentive	\$187,714	\$169,419	\$161,520	\$225,364	\$165,000	\$165,000
301	Non-Court Judgement Settlements	\$0	\$9,526	\$6,004	\$0	\$0	\$0
311	Prof Dev - ADA Basis (c/o)	\$0	\$0	\$16,919	\$0	\$0	\$0
312	National Certified Bonus	\$125,000	\$154,000	\$124,000	\$98,968	\$99,000	\$99,000
317	Drivers Education	\$16,288	\$3,795	\$1,567	\$18,356	\$4,000	\$4,000
331	Health Insurance In-lieu of -cert	\$411,617	\$438,584	\$440,226	\$46,706	\$47,682	\$47,682
332	Health Insurance In-lieu of-support	\$365,979	\$384,911	\$409,436	\$181,770	\$166,247	\$166,247
333	State Adopted Textbooks	\$0	\$246,174	\$19,831	\$620,926	\$484,995	\$295,000
334	Health Insurance Certified	\$2,290,811	\$2,406,115	\$2,533,982	\$2,932,846	\$2,934,148	\$2,934,148
335	Health Insurance Support	\$1,020,217	\$1,079,554	\$1,207,420	\$1,336,741	\$1,252,137	\$1,252,137
339	TSET	\$400	\$0	\$3,024	\$8,723	\$5,000	\$0
361	ace technology	\$2,880	\$0	\$40,322	\$1,032	\$28,915	\$0
362	ace remediation	\$923	\$1,093	\$1,666	\$5,061	\$0	\$0
367	reading sufficiency	\$48,405	\$52,260	\$94,389	\$89,947	\$126,435	\$100,000
388	Alternative Ed Grant	\$93,371	\$88,579	\$96,846	\$93,744	\$144,034	\$144,034
411	vocational	\$547,765	\$722,691	\$751,155	\$781,612	\$795,215	\$803,168
412	vocational incentive	\$72,397	\$64,729	\$85,281	\$120,260	\$103,370	\$107,900
421	carl perkins	\$24,040	\$0	\$0	\$0	\$0	\$0
456	job training - OJT	\$1,581	\$0	\$0	\$0	\$0	\$0
469	Oklahoma Lottery Fund	\$15,000	\$0	\$0	\$28,754	\$14,595	\$0
511	title 1 A Basic	\$1,037,505	\$1,049,034	\$1,047,729	\$989,441	\$1,082,812	\$1,082,812
518	title 1 D neglected	\$1,350	\$2,777	\$8,217	\$11,543	\$17,322	\$17,322
541	title 2a	\$176,027	\$164,777	\$144,473	\$260,917	\$261,468	\$261,468
543	technical assistance	\$0	\$0	\$0	\$0	\$0	\$0
552	Title IV Part A	\$0	\$12,611	\$15,402	\$65,268	\$137,910	\$137,910
561	Indian Education	\$132,624	\$143,517	\$147,270	\$148,328	\$148,328	\$148,328
571	title 3 immigration	\$16,094	\$21,403	\$40,347	\$17,865	\$17,865	\$17,865
572	Title III Limited English	\$25,019	\$41,374	\$48,326	\$28,331	\$32,527	\$32,527
587	Title V Rural/Low Income	\$62,385	\$8,426	\$167,263	\$120,647	\$237,954	\$237,954
596	McKinney Vento	\$0	\$0	\$43,985	\$54,175	\$88,669	\$88,669
613	IDEA discretionary	\$245	\$1,972	\$1,780	\$2,585	\$0	\$0
615	Title 6 Part B	\$10,081	\$10,849	\$9,363	\$3,302	\$13,280	\$13,280
621	IDEA flowthrough	\$1,085,244	\$1,242,167	\$1,222,694	\$1,121,890	\$1,220,411	\$1,220,411
625	idea private school	\$6,204	\$6,112	\$8,482	\$3,428	\$7,700	\$7,700
626	idea flowthrough high cost	\$138,538	\$0	\$0	\$0	\$0	\$0
641	idea preschool	\$29,681	\$29,614	\$29,555	\$28,962	\$31,325	\$31,325
698	medicaid	\$0	\$0	\$0	\$0	\$0	\$0

STILLWATER PUBLIC SCHOOLS

General Fund Expenditures by Project

Proj #	Project Name	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Projections
617	COVID Assist	\$0	\$0	\$0	\$55,462	\$0	\$0
628	ARP FLOWTHROUGH	\$0	\$0	\$0	\$0	\$303,355	\$0
643	ARP PRESCHOOL	\$0	\$0	\$0	\$0	\$17,435	\$0
721	GEER-CARES	\$0	\$0	\$0	\$0	\$77,923	\$0
722	COUNSELOR CORPS GRANT	\$0	\$0	\$0	\$0	\$96,000	\$96,000
766	SUMMER FOOD SVC PROGRAM	\$0	\$0	\$0	\$8,540	\$0	\$0
788	Federal CARES funds (COVID)	\$0	\$0	\$123,300	\$733,189	\$6,618	\$0
793	ESSER II (COVID)	\$0	\$0	\$0	\$1,425,703	\$1,713,682	\$0
794	ESSER II (COVID)	\$0	\$0	\$0	\$138,136	\$0	\$0
795	ESSER III (COVID)	\$0	\$0	\$0	\$0	\$1,038,000	\$3,620,000
total		\$39,419,745	\$43,739,075	\$47,574,914	\$46,578,240	\$50,064,931	\$50,354,898

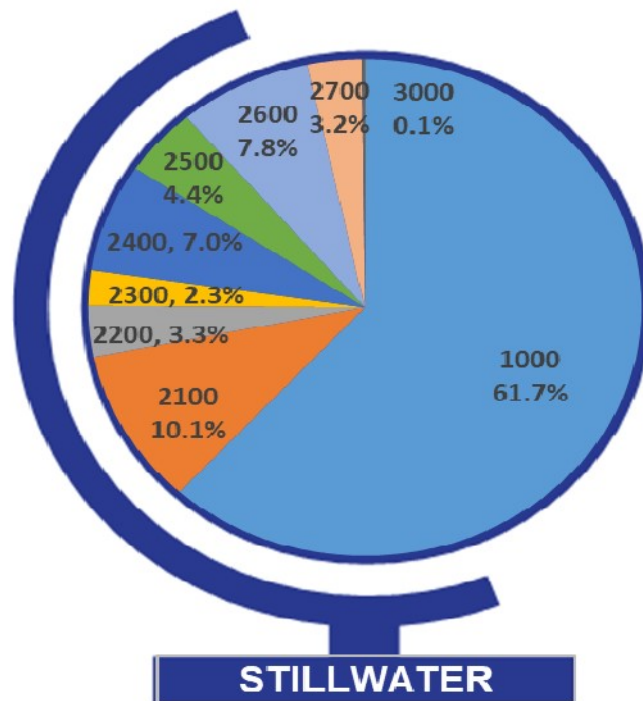
STILLWATER PUBLIC SCHOOLS

General Fund

Expenditures by Function

FY 2021-22

function	Description	2022 Amount	%
1000	Instruction	30,874,538	61.7%
2100	Support Services - Students	5,073,129	10.1%
2200	Support Services - Instructional Staff	1,656,923	3.3%
2300	Support Services - General Admin	1,148,595	2.3%
2400	Support Services - School Admin	3,524,548	7.0%
2500	Central Services	2,214,831	4.4%
2600	Operation & Maintenance	3,895,059	7.8%
2700	Student Transportation	1,584,226	3.2%
3000	Operation of Noninstructional Services	73,377	0.1%
5000	Other Outlays	19,706	0.0%
Total Expenditures - By Function		50,064,931	100.0%



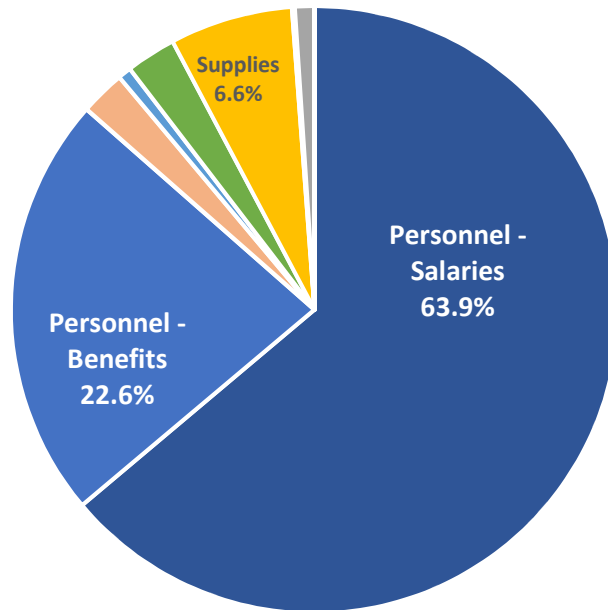
STILLWATER PUBLIC SCHOOLS

General Fund

Expenditures by Object

FY 2021-2022

Object	Description	2021 Amount	%
100	Personnel - Salaries	31,976,153	64%
200	Personnel - Benefits	11,324,767	23%
300	Contracted Services	1,203,570	2%
400	Purchased Property Services	349,825	1%
500	Other Purchased Services	1,335,351	3%
600	Supplies	3,279,776	7%
700	Property	73,123	0%
800	Other	520,973	1%
900	Reimbursements/Transfers	1,393	0%
Total Expenditures - By Object		50,064,931	100%



STILLWATER PUBLIC SCHOOLS

General Fund Expenditures Detail (by Object Code)

Object Code	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
110	regular cert salaries	\$ 17,880,529	\$ 21,133,969	\$ 21,753,737	\$ 21,669,131	\$ 22,930,562
114	unused sick leave for cert staff	\$ 44,742	\$ 43,873	\$ 59,426	\$ 72,268	\$ 77,129
115	salary in lieu of other fringe for cert staff	\$ 411,617	\$ 440,509	\$ 474,864	\$ 49,029	\$ 50,162
116	state credit	\$ 290,946	\$ 302,271	\$ 303,157	\$ 279,106	\$ 301,307
120	regular non-cert salaries	\$ 5,525,603	\$ 6,111,574	\$ 6,928,353	\$ 6,424,114	\$ 6,821,972
124	unused sick leave for non-cert staff	\$ 39,879	\$ 29,838	\$ 30,580	\$ 37,980	\$ 40,535
125	salary in lieu of other fringe for non-cert staff	\$ 365,979	\$ 384,911	\$ 419,528	\$ 181,770	\$ 196,247
130	temporary salaries - cert	\$ 76,133	\$ 99,034	\$ 39,938	\$ 30,820	\$ 36,954
140	temporary salaries - non-cert	\$ 341,335	\$ 420,613	\$ 465,884	\$ 299,447	\$ 319,588
170	stipends - cert	\$ 169,878	\$ 131,936	\$ 121,048	\$ 92,935	\$ 95,875
171	bonus for cert staff	\$ 116,117	\$ 150,435	\$ 441,489	\$ 212,822	\$ 220,980
172	Non-court Settlement	\$ -	\$ 8,053	\$ 4,771	\$ -	\$ -
180	stipends - non-cert	\$ 33,316	\$ 62,581	\$ 53,294	\$ 17,436	\$ 18,702
181	bonus for non-cert staff	\$ -	\$ -	\$ 274,450	\$ 21,075	\$ 22,493
182	Non-court Settlement	\$ -	\$ 796	\$ -	\$ -	\$ -
192	extra duty - cert	\$ 138,247	\$ 146,299	\$ 506,070	\$ 571,065	\$ 632,694
193	extra duty - non-cert	\$ 200,406	\$ 220,234	\$ 201,195	\$ 143,323	\$ 153,510
196	travel stipend	\$ 104	\$ 3,073	\$ 9,188	\$ 52,630	\$ 56,162
197	professional dues	\$ -	\$ 1,845	\$ 1,865	\$ 1,200	\$ 1,281
198	annuities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Salaries		\$ 25,634,830	\$ 29,691,845	\$ 32,088,835	\$ 30,156,154	\$ 31,976,153
213	health & accident insurance - cert personnel	\$ 2,298,300	\$ 2,413,801	\$ 2,541,252	\$ 2,938,482	\$ 2,940,163
219	other group insurance - cert personnel	\$ -	\$ -	\$ -	\$ -	\$ -
223	health & accident insurance - non-cert personnel	\$ 1,020,217	\$ 1,079,554	\$ 1,207,420	\$ 1,336,741	\$ 1,352,137
231	F.I.C.A. employers contribution - cert personnel	\$ 1,368,679	\$ 1,620,863	\$ 1,694,251	\$ 1,366,485	\$ 1,514,226
232	medicare - employers contribution certified	\$ -	\$ -	\$ -	\$ 320,012	\$ 386,024
241	F.I.C.A. employers contribution non-cert personnel	\$ 474,733	\$ 528,202	\$ 630,196	\$ 428,803	\$ 468,927
242	medicare - employers contribution non-certified	\$ -	\$ -	\$ -	\$ 100,285	\$ 112,255
251	retirement - district paid - cert personnel	\$ 1,021,810	\$ 1,244,404	\$ 1,331,310	\$ 1,334,716	\$ 1,438,982
252	retirement - federal matching - cert personnel	\$ 101,466	\$ 111,980	\$ 104,262	\$ 91,713	\$ 111,125
253	retirement - employers contribution cert personnel	\$ 1,874,802	\$ 2,217,352	\$ 2,303,275	\$ 2,290,791	\$ 2,498,983
261	retirement - district paid non-cert personnel	\$ 37,701	\$ 39,297	\$ 50,561	\$ 49,819	\$ 52,901
262	retirement - federal matching non-cert personnel	\$ 3,876	\$ 5,417	\$ 13,031	\$ 17,787	\$ 25,953
263	retirement - employers contribution non-cert personnel	\$ 304,074	\$ 326,060	\$ 364,998	\$ 351,259	\$ 383,950
271	unemployment compensation - cert personnel	\$ -	\$ -	\$ -	\$ -	\$ -
273	workers compensation - cert personnel	\$ -	\$ -	\$ 205,456	\$ -	\$ -
281	unemployment compensation - non-cert personnel	\$ 7,740	\$ 9,630	\$ 16,130	\$ 83,000	\$ 39,142
283	workers compensation - non-cert personnel	\$ -	\$ -	\$ 74,514	\$ -	\$ -
290	workers compensation - advanced payment	\$ 393,393	\$ 332,194	\$ -	\$ -	\$ -
Total Benefits plus Unemployment/Workers Comp		\$ 8,906,792	\$ 9,928,754	\$ 10,536,656	\$ 10,709,894	\$ 11,324,767
310	official/administrative services	\$ -	\$ 22,000	\$ 13,102	\$ 26,140	\$ 27,857
320	professional education services	\$ 136,398	\$ 133,675	\$ 181,680	\$ 135,952	\$ 137,777
330	other professional services	\$ 525,557	\$ 455,079	\$ 407,442	\$ 490,058	\$ 630,805
340	technical services	\$ 120,904	\$ 86,490	\$ 116,730	\$ 173,153	\$ 220,446
354	legal services	\$ 54,950	\$ 87,558	\$ 70,000	\$ 80,683	\$ 86,109
359	professional employee training and dev services	\$ 108,113	\$ 124,106	\$ 154,109	\$ 99,586	\$ 100,576
Total Purchased Professional & Technical Services		\$ 945,922	\$ 908,908	\$ 943,063	\$ 1,005,572	\$ 1,203,570
410	utility services	\$ 114,701	\$ 65,655	\$ 62,702	\$ 11,505	\$ 13,565
420	cleaning services	\$ 117,364	\$ 95,734	\$ 86,181	\$ 130,288	\$ 149,543
430	repairs and maintenance services	\$ 226,603	\$ 207,513	\$ 226,845	\$ 160,344	\$ 170,341
440	rentals or lease services	\$ 34,239	\$ 32,482	\$ 14,790	\$ 15,344	\$ 16,376
490	other purchased services	\$ 1,600	\$ -	\$ -	\$ -	\$ -
Total Purchased Property Services		\$ 494,507	\$ 401,384	\$ 390,518	\$ 317,481	\$ 349,825

STILLWATER PUBLIC SCHOOLS

General Fund Expenditures Detail (by Object Code)

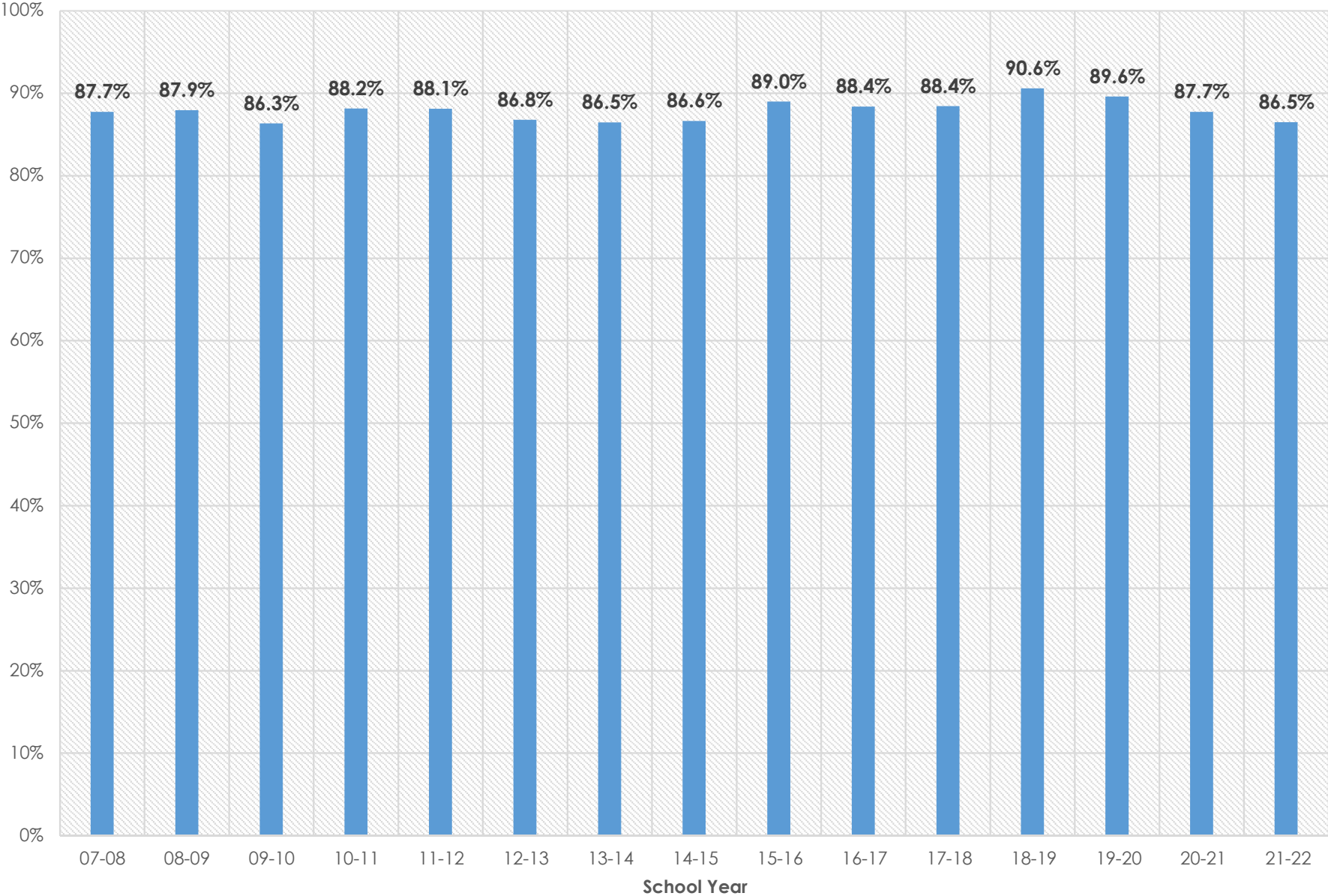
Object Code	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
513	student transportation svcs by outside agency	\$ 1,678	\$ 1,791	\$ 1,265	\$ -	\$ -
515	student out-of-district travel - lodging services	\$ 1,038	\$ 2,346	\$ 1,599	\$ -	\$ -
523	property insurance	\$ 399,824	\$ 549,856	\$ 585,111	\$ 769,552	\$ 898,245
524	student transportation vehicle insurance	\$ -	\$ 4,000	\$ 8,000	\$ 1,000	\$ 1,067
525	surety bonds	\$ 2,320	\$ 2,320	\$ 3,213	\$ 2,315	\$ 2,471
529	other insurance services	\$ 30	\$ -	\$ 1,012	\$ 259,949	\$ 306,477
530	communication services	\$ 90,422	\$ 123,878	\$ 56,597	\$ 92,655	\$ 98,887
540	advertising	\$ 4,927	\$ 3,816	\$ 5,500	\$ -	\$ -
550	printing and binding	\$ 7,810	\$ 5,568	\$ 10,445	\$ 3,139	\$ 3,350
563	tuition private sources	\$ 277,075	\$ -	\$ -	\$ -	\$ -
580	staff travel	\$ 73,570	\$ 79,554	\$ 89,738	\$ 23,302	\$ 24,854
Total Other Purchased Services		\$ 858,695	\$ 773,129	\$ 762,479	\$ 1,151,912	\$ 1,335,351
611	copy supplies	\$ 6,100	\$ 5,254	\$ 96,910	\$ 4,735	\$ 5,287
612	auto & bus supplies	\$ 60,029	\$ 74,081	\$ 61,305	\$ 43,521	\$ 46,448
614	testing supplies & materials	\$ 16,761	\$ 27,032	\$ 16,911	\$ 20,857	\$ 22,260
615	films, videos, audiovisual supplies	\$ -	\$ -	\$ -	\$ 8,437	\$ 8,992
616	health & first aid supplies	\$ 13,889	\$ 17,661	\$ 118,854	\$ 285,181	\$ 189,924
617	kitchen supplies	\$ 295	\$ -	\$ -	\$ 86	\$ 97
618	cleaning supplies, chemicals, parts	\$ 134,667	\$ 153,198	\$ 356,046	\$ 30,899	\$ 58,710
619	classroom & office supplies	\$ 133,629	\$ 145,557	\$ 272,232	\$ 94,450	\$ 205,541
621	bottled gas/liquified petroleum	\$ 389	\$ 945	\$ 1,200	\$ 556	\$ 593
624	electricity	\$ 891,355	\$ 515,308	\$ 555,503	\$ 145,072	\$ 384,040
625	gasoline	\$ 182,856	\$ 203,861	\$ 156,414	\$ 112,027	\$ 199,563
627	natural gas	\$ 83,950	\$ 47,871	\$ 51,303	\$ 4,571	\$ 65,389
641	books	\$ 82,779	\$ 39,033	\$ 88,024	\$ 152,084	\$ 173,633
642	periodicals	\$ -	\$ -	\$ -	\$ 1,784	\$ 1,904
643	state adopted textbooks	\$ 23,323	\$ 259,750	\$ 39,632	\$ 504,771	\$ 479,269
644	supplemental textbooks (non-state adopted)	\$ 198	\$ -	\$ 1,047	\$ 45,064	\$ 35,198
645	workbooks	\$ 250	\$ 1,477	\$ 1,082	\$ 19,066	\$ 23,869
646	binding and repair	\$ -	\$ -	\$ -	\$ -	\$ -
647	newspapers	\$ 712	\$ 634	\$ -	\$ -	\$ -
648	magazines	\$ 2,880	\$ 2,910	\$ 2,798	\$ 2,866	\$ 3,249
651	appliances, furniture, and fixtures	\$ 2,843	\$ -	\$ 12,336	\$ 13,498	\$ 3,725
652	audiovisual	\$ 469	\$ 230	\$ -	\$ 1,960	\$ 2,126
653	technology related equipment	\$ 357,631	\$ 259,360	\$ 525,466	\$ 982,515	\$ 1,120,675
654	furniture and fixtures (OCAS removed Object Code)	\$ 8,218	\$ 4,751	\$ -	\$ -	\$ 19,497
655	instruments	\$ 6,802	\$ 3,541	\$ 12,681	\$ 22,119	\$ 21,929
656	machinery	\$ -	\$ 3,800	\$ 1,416	\$ 1,855	\$ 12,787
657	uniforms	\$ -	\$ 19,228	\$ 6,735	\$ 12,035	\$ 10,632
658	adaptive supplies	\$ 532	\$ 1,860	\$ 3,554	\$ 23,489	\$ 25,000
659	other equipment	\$ -	\$ -	\$ -	\$ -	\$ -
681	co-curricular supplies	\$ 85,459	\$ 67,664	\$ 73,595	\$ 156,532	\$ 137,504
682	awards, gifts, decorations	\$ 8,159	\$ 11,173	\$ 4,651	\$ 7,521	\$ 8,027
683	extra-curricular supplies	\$ 4,458	\$ 886	\$ 1,647	\$ 20,014	\$ 13,904
Total Supplies		\$ 2,108,635	\$ 1,867,063	\$ 2,461,343	\$ 2,717,565	\$ 3,279,776
710	land & improvements	\$ -	\$ 14,525	\$ -	\$ 20	\$ 21
733	technology related equipment	\$ -	\$ -	\$ -	\$ 5,505	\$ 5,148
734	Furniture and Fixtures	\$ -	\$ -	\$ -	\$ 7,612	\$ 7,954
735	instruments	\$ -	\$ -	\$ -	\$ -	\$ -
736	machinery	\$ -	\$ 8,863	\$ -	\$ -	\$ -
760	vehicles	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Total Property		\$ -	\$ 23,388	\$ -	\$ 13,136	\$ 73,123

STILLWATER PUBLIC SCHOOLS

General Fund Expenditures Detail (by Object Code)

Object Code	Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
810	dues and fees	\$ 44,675	\$ 53,288	\$ 42,679	\$ 74,276	\$ 82,192
860	staff registration and tuition	\$ 127,491	\$ 90,055	\$ 92,085	\$ 67,184	\$ 68,781
870	county assessments/revaluation fees	\$ 298,197	\$ 95	\$ 256,098	\$ 363,760	\$ 370,000
890	other miscellaneous expenditures	\$ -	\$ -	\$ 298	\$ -	\$ -
Total Other Objects		\$ 470,363	\$ 143,438	\$ 391,159	\$ 505,220	\$ 520,973
930	reimbursement	\$ -	\$ 1,167	\$ 860	\$ 1,305	\$ 1,393
970	intrafund transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Uses of Funds		\$ -	\$ 1,167	\$ 860	\$ 1,305	\$ 1,393
Grand Total		\$ 39,419,745	\$ 43,739,075	\$ 47,574,914	\$ 46,578,240	\$ 50,064,931

Salaries & Benefits as a Percentage of General Fund Expenditures



STILLWATER PUBLIC SCHOOLS

Summary of Budget Items Split Between Funds FY 2022

		Electricity	Gas	Water/Sewer/ Trash	Maintenance Salaries	Maintenance Health Insurance	Total
	project code	49	51	53	166	332/335	
2021-22 Budget	General Fund	384,000.00	62,500.00	115,000.00	1,137,500.00	212,500.00	1,911,500.00
	Building Fund	576,000.00	62,500.00	115,000.00	1,137,500.00	212,500.00	2,103,500.00
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	40,000.00
	Total	<u>1,000,000.00</u>	<u>125,000.00</u>	<u>230,000.00</u>	<u>2,275,000.00</u>	<u>425,000.00</u>	<u>4,055,000.00</u>
2020-21 Actual	General Fund	145,072.31	4,570.96	39,428.81	1,026,766.81	211,223.46	1,427,062.35
	Building Fund	696,707.22	135,910.89	186,575.18	1,035,502.38	212,354.50	2,267,050.17
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	40,000.00
	Total	<u>881,779.53</u>	<u>140,481.85</u>	<u>226,003.99</u>	<u>2,062,269.19</u>	<u>423,577.96</u>	<u>3,734,112.52</u>
2019-20 Actual	General Fund	555,503.11	51,302.63	123,053.61	1,078,621.04	197,439.00	2,005,919.39
	Building Fund	300,575.89	31,197.55	103,988.98	1,052,978.26	227,805.70	1,716,546.38
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	40,000.00
	Total	<u>896,079.00</u>	<u>82,500.18</u>	<u>227,042.59</u>	<u>2,131,599.30</u>	<u>425,244.70</u>	<u>3,762,465.77</u>
2018-19 Actual	General Fund	515,307.65	47,870.78	123,466.08	859,933.23	159,201.54	1,705,779.28
	Building Fund	487,147.45	66,383.91	104,684.75	1,178,629.05	229,558.15	2,066,403.31
	Child Nutrition Fund	<u>40,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	40,000.00
	Total	<u>1,042,455.10</u>	<u>114,254.69</u>	<u>228,150.83</u>	<u>2,038,562.28</u>	<u>388,759.69</u>	<u>3,812,182.59</u>
2017-18 Actual	General Fund	891,354.86	83,949.84	196,250.25	752,197.46	157,078.47	2,080,830.88
	Building Fund	71,016.10	8,634.35	17,311.84	1,043,163.33	212,302.39	1,352,428.01
	Child Nutrition Fund	<u>40,000.00</u>					40,000.00
	Total	<u>1,002,370.96</u>	<u>92,584.19</u>	<u>213,562.09</u>	<u>1,795,360.79</u>	<u>369,380.86</u>	<u>3,473,258.89</u>

STILLWATER PUBLIC SCHOOLS

BUILDING FUND BUDGET

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	2020-21 Variance	2021-22 Budget	2022-23 Projection
Beginning Balance	\$ 965,659	\$ 1,867,595	\$ 1,263,080	\$ 1,553,244	\$ 1,553,244	\$ -	\$ 1,761,263	\$ 1,564,095
REVENUE								
Ad-Valorem Current	\$ 1,982,127	\$ 2,129,351	\$ 2,233,713	\$ 2,311,893	\$ 2,191,973	\$ (119,920)	\$ 2,279,651	\$ 2,370,838
Ad-Valorem Prior	\$ 81,806	\$ 83,307	\$ 36,864	\$ 80,000	\$ 183,170	\$ 103,170	\$ 80,000	\$ 80,000
Other Taxes	\$ -	\$ 15	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	\$ -	\$ -	\$ 233,237	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Income	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property	\$ 374,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Loss Recoveries	\$ -	\$ -	\$ -	\$ -	\$ 147,500	\$ 147,500	\$ 900,000	\$ -
Other	\$ 5,827	\$ 11,664	\$ 16,000	\$ -	\$ 28,054	\$ 28,054	\$ -	\$ -
Farm Implement Tax	\$ -	\$ -	\$ -	\$ -	\$ 658	\$ 658	\$ 650	\$ 650
State Land Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ 15	\$ 15	\$ 15
Flex Benefit	\$ 220,000	\$ 217,228	\$ 235,068	\$ 232,969	\$ 211,739	\$ (21,230)	\$ 280,000	\$ 280,000
Total Revenue	\$ 2,664,475	\$ 2,481,565	\$ 2,754,895	\$ 2,624,862	\$ 2,763,108	\$ 138,247	\$ 3,540,316	\$ 2,731,503
EXPENDITURES								
lapsed appropriations	\$ -	\$ -	\$ 243,168	\$ -	\$ -	\$ -	\$ -	\$ -
high school budget	\$ 5,805	\$ 8,815	\$ 7,433	\$ 7,185	\$ 3,284	\$ (3,900)	\$ 9,515	\$ 5,615
junior high budget	\$ 4,270	\$ 4,192	\$ 3,234	\$ 5,330	\$ 2,213	\$ (3,117)	\$ 7,272	\$ 4,155
middle school budget	\$ 1,998	\$ 2,625	\$ 2,960	\$ 12,850	\$ 3,544	\$ (9,306)	\$ 13,771	\$ 4,465
highland park budget	\$ 3,745	\$ 2,658	\$ 4,320	\$ 1,452	\$ -	\$ (1,452)	\$ 4,017	\$ 2,565
richmond budget	\$ 5,788	\$ 341	\$ -	\$ 12,075	\$ 3,798	\$ (8,277)	\$ 9,942	\$ 1,665
sangre ridge budget	\$ 4,048	\$ 2,985	\$ 1,299	\$ 4,426	\$ 4,367	\$ (59)	\$ 2,644	\$ 2,585
skyline budget	\$ 4,582	\$ -	\$ 2,517	\$ 5,044	\$ 1,610	\$ (3,435)	\$ 5,510	\$ 2,075
westwood budget	\$ 617	\$ -	\$ 19,049	\$ 5,217	\$ 4,358	\$ (859)	\$ 3,824	\$ 2,965
will rogers budget	\$ 3,936	\$ 1,220	\$ 273	\$ 15,702	\$ 797	\$ (14,905)	\$ 17,105	\$ 2,200
lincoln budget	\$ 970	\$ -	\$ 202	\$ 1,317	\$ -	\$ (1,317)	\$ 1,737	\$ 420
virtual academy budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265	\$ 1,265
equipment	\$ -	\$ 11,406	\$ 7,028	\$ 10,000	\$ 1,400	\$ (8,600)	\$ 10,000	\$ 10,000
misc. admin expense	\$ -	\$ -	\$ 2,499	\$ -	\$ 1,096	\$ 1,096	\$ -	\$ -
electricity	\$ 71,016	\$ 487,147	\$ 300,576	\$ 974,546	\$ 696,707	\$ (277,839)	\$ 576,000	\$ 576,000
gas	\$ 8,634	\$ 66,384	\$ 31,198	\$ 134,682	\$ 135,911	\$ 1,229	\$ 62,500	\$ 62,500
Telephone/Internet	\$ -	\$ -	\$ -	\$ -	\$ 1,178	\$ 1,178	\$ -	\$ -
water/sewer	\$ 17,312	\$ 104,685	\$ 103,989	\$ 215,270	\$ 186,575	\$ (28,695)	\$ 115,000	\$ 115,000
athletics	\$ -	\$ 268,480	\$ 125	\$ -	\$ 150,000	\$ 150,000	\$ 900,000	\$ -
property insurance	\$ 76,268	\$ 83,164	\$ 79,013	\$ 81,061	\$ 81,061	\$ -	\$ 86,263	\$ 90,576
county revaluation	\$ -	\$ 319,001	\$ 96,125	\$ 376,000	\$ 208	\$ (375,792)	\$ -	\$ -
property acquisition	\$ 291,033	\$ 276,639	\$ 272,436	\$ 275,000	\$ 269,830	\$ (5,170)	\$ 270,000	\$ 270,000
highland pk construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Westwood Construction	\$ -	\$ 11,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Virtual Facility Set Up	\$ -	\$ -	\$ -	\$ -	\$ 2,462	\$ 2,462	\$ -	\$ -
maint/grounds salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,045	\$ 385,746
custodial	\$ 1,043,163	\$ 1,178,629	\$ 1,052,978	\$ 1,250,375	\$ 1,013,263	\$ (237,112)	\$ 956,075	\$ 965,635
benefits	\$ 8,935	\$ 26,488	\$ 19,334	\$ -	\$ 22,240	\$ 22,240	\$ 25,000	\$ 25,000
flex benefit	\$ 212,302	\$ 229,558	\$ 208,472	\$ 232,969	\$ 212,355	\$ (20,615)	\$ 280,000	\$ 280,000
Total Expenditures	\$ 1,764,423	\$ 3,086,080	\$ 2,458,227	\$ 3,620,502	\$ 2,798,257	\$ (822,244)	\$ 3,737,485	\$ 2,810,432
Prior year lapsed / estopped	\$ 1,884	\$ 0	\$ (6,505)	\$ 243,168	\$ 243,168			
Ending Fund Balance	\$ 1,867,595	\$ 1,263,080	\$ 1,553,244	\$ 800,772	\$ 1,761,263	\$ 960,491	\$ 1,564,095	\$ 1,485,165

STILLWATER PUBLIC SCHOOLS CHILD NUTRITION FUND BUDGET

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2020-21 Actual	Variance	2021-22 Budget
Beginning Balance	\$ 167,197	\$ 628,902	\$ 525,089	\$ 697,284	\$ 697,284	\$ -	\$ 617,954
REVENUE							
Local Sources							
Student Meals	\$ 681,169	\$ 657,815	\$ 551,794	\$ 137,949	\$ 95,147	\$ (42,802)	\$ 496,615
Ala Cart Meals	\$ 15,846	\$ 26,588	\$ 32,238	\$ 16,119	\$ 5,608	\$ (10,511)	\$ 29,014
Adult Meals	\$ 21,139	\$ 25,747	\$ 3,980	\$ 1,000	\$ 680	\$ (320)	\$ 1,000
Other Local	\$ 13,632	\$ 13,132	\$ 29,818	\$ 10,000	\$ 50,460	\$ 40,460	\$ 15,000
Total Local	\$ 731,785	\$ 723,281	\$ 617,830	\$ 165,067	\$ 151,895	\$ (13,173)	\$ 541,629
State Sources							
Flexible Benefit	\$ 257,000	\$ 140,618	\$ 314,413	\$ 241,500	\$ 308,368	\$ 66,868	\$ 310,000
State Matching	\$ 24,340	\$ 21,906	\$ 25,483	\$ 22,500	\$ 25,986	\$ 3,486	\$ 26,000
Total State	\$ 281,340	\$ 162,524	\$ 339,896	\$ 264,000	\$ 334,354	\$ 70,354	\$ 336,000
Federal Sources							
Lunch	\$ 1,239,221	\$ 1,172,868	\$ 1,015,658	\$ 631,292	\$ 3,454	\$ (627,838)	\$ 1,000,000
Breakfast	\$ 587,498	\$ 503,449	\$ 447,647	\$ 138,334	\$ -	\$ (138,334)	\$ 450,000
Summer Program	\$ 62,535	\$ 55,313	\$ 503,979	\$ 503,979	\$ 1,548,882	\$ 1,044,903	\$ 75,000
Total Federal	\$ 1,889,254	\$ 1,731,631	\$ 1,967,284	\$ 1,273,605	\$ 1,552,336	\$ 278,732	\$ 1,525,000
Total Revenue	\$ 2,902,380	\$ 2,617,436	\$ 2,925,010	\$ 1,702,672	\$ 2,038,585	\$ 335,913	\$ 2,402,629
EXPENDITURES							
Labor & Benefits	\$ 1,237,552	\$ 1,479,696	\$ 1,461,948	\$ 1,446,657	\$ 1,421,988	\$ (24,669)	\$ 1,533,364
Food/Other	\$ 1,210,261	\$ 1,187,804	\$ 1,233,388	\$ 756,033	\$ 665,715	\$ (90,318)	\$ 1,208,720
Equipment	\$ -	\$ 55,020	\$ 59,724	\$ 12,500	\$ 30,237	\$ 17,737	\$ 25,000
Total Expenditures	\$ 2,447,813	\$ 2,722,520	\$ 2,755,060	\$ 2,215,190	\$ 2,117,940	\$ (97,250)	\$ 2,767,084
Estopped Warrants	\$ 2,386	\$ 1,270	\$ -	\$ -	\$ 24		\$ -
Lapsed Appropriations	\$ 4,753	\$ -	\$ 2,245	\$ -	\$ -		\$ -
Ending Fund Balance	\$ 628,902	\$ 525,089	\$ 697,284	\$ 184,767	\$ 617,954	\$ 433,163	\$ 253,499

2017 Bond Budget Worksheet

Authorized February 14th, 2017

Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	total bond budget
	bond sale 6/1/2017	bond sale 6/1/2018	bond sale 6/1/2019*	bond sale 6/1/2020	bond sale 6/1/2021	bond sale 6/1/2022	bond sale 6/1/2023	
Sale	\$ 8,000,000	\$ 12,000,000	\$ 9,000,000	\$ 8,000,000	\$ 13,000,000	\$ 6,000,000	\$ 15,365,000	\$ 71,365,000
Bond Premium		\$ 48,640	\$ 12,697	\$ 27,441	\$ 36,043			
Issuance	\$ (63,533)	\$ (134,940)	\$ (93,396)	\$ (114,936)	\$ (160,568)	\$ (82,125)	\$ (121,068)	\$ (770,565)
Available Proceeds	\$ 7,936,467	\$ 11,913,700	\$ 8,919,301	\$ 7,912,505	\$ 12,875,475	\$ 5,917,875	\$ 15,243,932	\$ 70,594,435
Investments		\$ 81,344	\$ 196,262	\$ 119,450	\$ 20,000	\$ 20,000	\$ 20,000	\$ 457,056
TOTAL AVAILABLE PROCEEDS	\$ 7,936,467	\$ 11,995,044	\$ 9,115,564	\$ 8,031,955	\$ 12,895,475	\$ 5,937,875	\$ 15,263,932	\$ 71,051,491
*2019A Only, 2019B recorded in table below								
Bond Line Items (non-construction)								
Budget								
Maint-Reno	\$ 1,443,123	\$ 875,900	\$ 1,249,739	\$ 1,185,165	\$ 1,250,000	\$ 1,250,000	\$ 850,000	\$ 8,103,927
Textbooks	\$ 806,885	\$ 81,953	\$ 142,887	\$ 824,837	\$ 485,000	\$ 430,674	\$ 370,047	\$ 3,142,283
Technology	\$ 201,117	\$ 307,773	\$ 648,114	\$ 467,487	\$ 1,300,000	\$ 1,423,161	\$ 427,438	\$ 4,775,090
Security	\$ 39,028	\$ 128,928	\$ 85,167	\$ 29,429	\$ 75,000	\$ 75,000	\$ 486,801	\$ 919,353
Transportation	\$ 39,402	\$ 194,844	\$ 301,026	\$ 567,481	\$ 206,843	\$ 600,000	\$ 339,908	\$ 2,249,504
Band / Music	\$ 51,005	\$ 19,770	\$ 84,544	\$ 39,768	\$ 54,913	\$ 50,000	-	\$ 300,000
Total non-construction budget	\$ 2,580,561	\$ 1,609,168	\$ 2,511,477	\$ 3,114,167	\$ 3,371,756	\$ 3,828,835	\$ 2,474,194	\$ 19,490,158
Bond Construction Line Items								
Budget								
Westwood lease purchase pmts	\$ -	\$ -	\$ -	\$ -	\$ 11,461,447	\$ -	\$ 13,102,560	\$ 24,564,007
sangre ridge construction	\$ 4,694,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,694,489
80 other	\$ 22,650	\$ 99,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,482
architect	\$ 341,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,676
total project	\$ 5,058,816	\$ 99,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,158,648
middle school construction	\$ 649	\$ 7,709,167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,709,816
81 other	\$ -	\$ -	\$ 201,732	\$ 23,459	\$ -	\$ -	\$ -	\$ 225,191
architect	\$ 533,982	\$ 43,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 577,767
total project	\$ 534,631	\$ 7,752,952	\$ 201,732	\$ 23,459	\$ -	\$ -	\$ -	\$ 8,512,775
junior high construction	\$ -	\$ -	\$ 6,141,435	\$ 2,522,954	\$ -	\$ -	\$ -	\$ 8,664,388
82 other	\$ -	\$ -	\$ 3,800	\$ 223,788	\$ 127,656	\$ -	\$ -	\$ 355,244
architect	\$ 656,871	\$ 10,256	\$ 22,326	\$ 19,222	\$ -	\$ -	\$ -	\$ 708,675
total project	\$ 656,871	\$ 10,256	\$ 6,167,560	\$ 2,765,964	\$ 127,656	\$ -	\$ -	\$ 9,728,306
skyline construction	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000	\$ 1,950,000	\$ -	\$ 3,500,000
85 other	\$ -	\$ -	\$ -	\$ -	\$ 48,965	\$ 56,035	\$ -	\$ 105,000
architect	\$ -	\$ -	\$ -	\$ -	\$ 63,750	\$ 6,250	\$ -	\$ 70,000
total project	\$ -	\$ -	\$ -	\$ -	\$ 1,662,715	\$ 2,012,285	\$ -	\$ 3,675,000
Total Construction Budget	\$ 6,250,317	\$ 7,863,041	\$ 6,369,293	\$ 2,789,423	\$ 13,251,818	\$ 2,012,285	\$ 13,102,560	\$ 51,638,736

STILLWATER PUBLIC SCHOOLS

BONDED INDEBTEDNESS SCHEDULE

Election Authorization	Feb-11	Feb-11	Feb-17	Feb-17	Feb-17	Feb-17	Feb-17	Feb -17	
	Bond 2015A	Bond 2017A	Bond 2017B	Bond 2018	Bond 2019A	Bond 2019B	Bond 2020	Bond 2021	Annual Totals
	Issued 5-1-15 amount \$2,800,000 Pay-off Date 5/1/2025	Issued 6-1-17 amount \$15,000,000 Pay-off Date 6/1/2023	Issued 6-1-17 amount \$8,000,000 Pay-off Date 6/1/2023	Issued 6-1-18 amount \$12,000,000 Pay-off Date 6/1/2025	Issued 6-1-19 amount \$9,000,000 Pay-off Date 6/1/2024	Issued 6-1-19 amount \$2,635,000 Pay-off Date 6/1/2024	Issued 6-1-20 amount \$8,000,000 Pay-off Date 6/1/2028	Issued 6-1-21 amount \$13,000,000 Pay-off Date 6/1/2026	
Fiscal Year 2022 principal interest	310,000.00 25,000.00	3,000,000.00 120,000.00	1,600,000.00 64,000.00	2,000,000.00 230,000.00	2,250,000.00 146,250.00	655,000.00 59,400.00	1,140,000.00 115,540.00	146,250.00	10,955,000.00 906,440.00
Fiscal Year 2023 principal interest	310,000.00 18,800.00	3,000,000.00 60,000.00	1,600,000.00 32,000.00	2,000,000.00 180,000.00	2,250,000.00 101,250.00	655,000.00 39,750.00	1,140,000.00 104,140.00	3,250,000.00 146,250.00	14,205,000.00 682,190.00
Fiscal Year 2024 principal interest	310,000.00 12,600.00			2,000,000.00 120,000.00	2,250,000.00 56,250.00	670,000.00 20,100.00	1,140,000.00 92,740.00	3,250,000.00 109,687.50	9,620,000.00 411,377.50
Fiscal Year 2025 principal interest	320,000.00 6,400.00			2,000,000.00 60,000.00			1,140,000.00 81,340.00	3,250,000.00 73,125.00	6,710,000.00 220,865.00
Fiscal Year 2026 principal interest							1,140,000.00 68,800.00	3,250,000.00 36,562.50	4,390,000.00 105,362.50
Fiscal Year 2027 principal interest							1,140,000.00 46,000.00		1,140,000.00 46,000.00
Fiscal Year 2028 principal interest							1,160,000.00 23,200.00		1,160,000.00 23,200.00
Total Outstanding principal interest	1,250,000.00 62,800.00	6,000,000.00 180,000.00	3,200,000.00 96,000.00	8,000,000.00 590,000.00	6,750,000.00 303,750.00	1,980,000.00 119,250.00	8,000,000.00 531,760.00	13,000,000.00 511,875.00	48,180,000.00 2,395,435.00

STILLWATER PUBLIC SCHOOLS

SINKING FUND SUMMARY

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
Beginning Cash Balance	\$4,737,673.37	\$6,903,111.43	\$6,701,974.84	\$7,283,435.39	\$5,389,391.44
Revenue					
Ad-valorem Current	9,691,143.50	10,485,376.42	11,059,597.84	10,329,823.25	10,743,016.18
Ad-valorem Prior	427,486.33	412,004.66	181,847.32	906,585.30	400,000.00
Accrued Interest on Bonds	18,055.56	18,020.00	7,702.67	8,125.00	5,000.00
Premium on Sale of Bonds	220,380.00	189,534.83	152,300.98	256,262.50	110,000.00
Other	71.26	-	71.74	2,737.50	2,500.00
Total Revenue	10,357,136.65	11,104,935.91	11,401,520.55	11,503,533.55	11,260,516.18
Expenditures					
Bond Principal Payments	7,280,000.00	10,220,000.00	9,695,000.00	12,360,000.00	10,955,000.00
Bond Interest Payments	902,172.50	1,086,072.50	1,125,060.00	1,037,577.50	906,440.00
Total Expenditures	8,182,172.50	11,306,072.50	10,820,060.00	13,397,577.50	11,861,440.00
Ending Cash Balance	\$6,912,637.52	\$6,701,974.84	\$7,283,435.39	\$5,389,391.44	\$4,788,467.62
Sinking Fund Mill Levy	25.18	25.36	25.50	24.27	25.80

Total Sports Revenues and Expenses Budget (All Sources)

2021-22	Revenue		Expenses								Expense Budget Total	Athletes*	Estimated Booster Support**	Gen/Bldg /Bond Exp	Activity Fund Exp***
	Gate & Concession Revenues	Officials	GDL	Entry Fees	Travel	Equip/Supplies	Uniforms	Stipends	Facil/Maint	Other					
Baseball	\$10,400	\$8,000	\$1,500	\$2,000	\$0	\$3,280	\$4,000	\$13,000	\$55,876	\$800	\$88,456	60	\$34,100	\$72,876	\$15,580
Basketball (Boys)	\$5,733	\$2,040	\$1,520	\$0	\$0	\$2,100	\$3,000	\$14,500	\$0	\$190	\$23,350	62	\$9,900	\$17,500	\$5,850
Basketball (Girls)	\$5,733	\$2,040	\$1,520	\$100	\$0	\$2,550	\$3,000	\$19,000	\$0	\$0	\$28,210	65	\$6,945	\$22,000	\$6,210
Cheer	\$400	\$0	\$200	\$0	\$350	\$2,000	\$4,000	\$5,000	\$0	\$600	\$12,150	21	\$7,000	\$9,000	\$3,150
Cross Country	\$0	\$0	\$0	\$2,000	\$0	\$500	\$4,000	\$5,500	\$0	\$100	\$12,100	54	\$700	\$9,500	\$2,600
Football	\$106,000	\$5,000	\$8,000	\$0	\$0	\$29,400	\$0	\$54,000	\$0	\$3,000	\$99,400	213	\$61,000	\$54,000	\$45,400
Golf (Boys)	\$0	\$0	\$0	\$4,242	\$0	\$400	\$1,000	\$3,500	\$0	\$0	\$9,142	12	\$0	\$4,500	\$4,642
Golf (Girls)	\$0	\$0	\$0	\$3,500	\$520	\$400	\$1,000	\$3,500	\$0	\$0	\$8,920	12	\$2,397	\$4,500	\$4,420
Pom	\$400	\$0	\$200	\$520	\$0	\$600	\$4,000	\$5,000	\$0	\$1,200	\$11,520	14	\$8,300	\$9,000	\$2,520
Soccer (Boys)	\$4,665	\$2,475	\$300	\$850	\$0	\$1,960	\$0	\$10,000	\$2,500	\$0	\$18,085	54	\$5,870	\$12,500	\$5,585
Soccer (Girls)	\$4,665	\$2,475	\$300	\$375	\$0	\$2,300	\$0	\$7,500	\$2,500	\$0	\$15,450	34	\$5,620	\$10,000	\$5,450
Softball	\$3,050	\$2,400	\$650	\$970	\$0	\$3,360	\$4,024	\$13,000	\$123,738	\$0	\$148,142	65	\$17,361	\$140,762	\$7,380
Swimming	\$0	\$0	\$0	\$0	\$525	\$420	\$2,165	\$10,000	\$22,785	\$135	\$36,030	37	\$1,310	\$34,950	\$1,080
Tennis (Boys)	\$0	\$0	\$0	\$1,000	\$0	\$350	\$1,000	\$4,500	\$874	\$200	\$7,924	12	\$4,421	\$6,374	\$1,550
Tennis (Girls)	\$0	\$0	\$0	\$1,000	\$0	\$700	\$1,000	\$4,500	\$874	\$200	\$8,274	14	\$4,421	\$6,374	\$1,900
Track (Boys & Girls)	\$0	\$0	\$0	\$1,260	\$0	\$1,800	\$4,400	\$18,000	\$31,845	\$775	\$58,080	90	\$0	\$54,245	\$3,835
Volleyball	\$7,981	\$3,360	\$1,560	\$2,200	\$0	\$500	\$0	\$7,500	\$5,000	\$1,200	\$21,320	64	\$0	\$12,500	\$8,820
Wrestling	\$2,200	\$400	\$320	\$1,000	\$1,500	\$1,900	\$2,000	\$18,000	\$0	\$1,320	\$26,440	46	\$26,050	\$20,000	\$6,440
Junior High Sports	\$23,000	\$9,000	\$8,000	\$10,000	\$0	\$5,000	\$10,000	\$128,000	\$0	\$0	\$170,000	0	\$0	\$138,000	\$32,000
Non-sport specific	\$0	\$0	\$0	\$0	\$0	\$15,700	\$2,000	\$4,000	\$10,700	\$20,500	\$52,900	0	\$0	\$16,700	\$36,200
Ath. Dept. Total	\$174,227	\$37,190	\$24,070	\$31,017	\$2,895	\$75,220	\$50,589	\$348,000	\$256,692	\$30,220	\$855,893	929	\$195,395	\$655,281	\$200,612

Notes for 2021-2022

*Athlete participation is an estimate from Coaches/Rank1. JH Sports numbers are included in individual sport lines.

**Estimated booster support amounts are provided by coaches. This amount does not fully reflect the booster budgets yet. Booster applications are due Oct 15, 2021.

*** Assumption that PBC will cover some of the needs to help make up the difference between activity fund expense and activity fund revenue and allow for starting carryover funds for the next FY