

Stillwater Public Schools

Independent District No. 16, Payne County



Dr. Janet Vinson
Acting Superintendent

Mrs. Kristie Newby, MBA, CFE
Chief Financial Officer

Budget

For The 2025-2026 Fiscal Year

Original Budget Approved on 6/10/25

STILLWATER PUBLIC SCHOOLS
DISTRICT BUDGET AND FINANCING PLAN
FOR APPROPRIATED FUNDS
FISCAL YEAR 2025-2026

ADOPTED BY:

STILLWATER PUBLIC SCHOOLS

Roberta Douglas, President

Rachel Dillin, Vice-President

Dr. Gay Washington, Member

Dr. Marshall Baker, Member

Tim Riley, Member

Presented for Approval on 5/13/2025
Approved on 6/10/25

TABLE OF CONTENTS

I. GENERAL FUND (11)

Revenue Summary

Expenditure Summary

II. SPECIAL REVENUE FUNDS

Building Fund (21)

Child Nutrition Fund (22)

III. BOND FUNDS (Capital Projects 31-39)

IV. SINKING FUND (Debt Service 41)

Stillwater Public Schools
Summary of Estimated Revenues

As of 2/11/25

GENERAL FUND (11)

LOCAL SOURCES OF REVENUES:

	ACTUAL FY 2023-2024	FINAL EON and 307/308 BUDGET FY 2024-2025	ORIGINAL SBA BUDGET FY 2025-2026
1110 Property Taxes Current Year	\$ 19,684,813.55	\$ 18,371,856.00	\$17,043,348.00
1120 Property Taxes Prior Year	446,154.25	-	\$ 400,000.00
1130 Revenue In Lieu of Taxes (& 1190)	36,764.63	-	\$ 36,000.00
1300 Interest Earnings	1,132,955.94	500,000.00	\$ 650,000.00
1400 Total Rentals, Disposals and Commissions	-	-	\$ 5,000.00
1500 Total Reimbursements	521,440.76	-	\$ 500,000.00
1600 District Services	1,857.69	-	\$ -
TOTAL LOCAL SOURCES OF REVENUE	\$ 21,823,986.82	\$ 18,871,856.00	\$ 18,634,348.00

INTERMEDIATE SOURCES OF REVENUES:

2100 County 4 Mill Ad Valorem Tax	\$ 2,548,083.45	\$ 2,548,083.45	\$ 2,500,000.00
2200 County Apportionment (Mortgage Tax)	239,332.33	239,332.33	\$ 235,000.00
2300 Resale of Property	492,208.88	-	\$ -
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$ 3,279,624.66	\$ 2,787,415.78	\$ 2,735,000.00

STATE SOURCES OF REVENUES:

3110 Gross Production Tax	\$ 209,354.26	\$ 209,354.26	\$ 180,000.00
3120 Motor Vehicle Collections	2,574,267.61	2,574,267.61	\$ 2,550,000.00
3130 Rural Electric Cooperative Tax	202,375.65	202,375.65	\$ 200,000.00
3140 State School Land Earnings (State Apportionment)	1,018,605.80	1,018,605.80	\$ 1,018,000.00
3150 Vehicle Tax Stamp	4,430.51	4,430.51	\$ 4,400.00
3160 Farm Implement	2,951.23	2,951.23	\$ 2,900.00
3190 Other Dedicated Revenue	-	-	\$ -
3210 Foundation And Salary Incentive Aid	18,832,934.07	18,888,577.30	\$ 18,500,000.00
3250 State Flexible Benefit Allowance	5,070,402.40	5,236,444.66	\$ 5,235,000.00
3310 Alt Ed, Statewide Prog. (388)	188,302.95	174,474.28	\$ 175,000.00
3412 National Board Bonus	80,000.00	80,000.00	\$ 70,000.00
3415 Strong Readers (367)	90,534.40	149,310.36	\$ 149,000.00
3420 State Textbook (333)	391,321.70	390,019.50	\$ 390,000.00
3440 Drivers Education	3,135.00	-	\$ -
3470 Advanced Placement	23,487.28	-	\$ -
3620 State Land Reimburse	-	-	\$ 100.00
3690 Other State Sources (000, 112, 113, 361, 376)	390,416.38	636,734.64	\$ 441,600.11
3811 ODCTE Salary Supplement (411)	57,520.00	63,460.00	\$ 63,300.00
3812 ODCTE Program Assistance (412, 421)	163,500.00	179,750.00	\$ 179,750.00
3892 OK Education Lottery Fund (469)	19,074.46	-	\$ -
TOTAL STATE SOURCES OF REVENUE	\$ 29,322,613.70	\$ 29,810,755.80	\$ 29,159,050.11

FEDERAL SOURCES OF REVENUES:

4140 Title 7, Indian Ed. (561)	\$ 118,635.79	\$ 147,493.00	\$ 146,340.71
4210 Title 1A (511, 515 & 518)	593,359.90	1,333,938.20	\$ 1,152,635.26
4271 Title 2 (541)	126,815.34	254,516.30	\$ 205,606.06
4281 Title 3 ELL (571, 572)	17,149.12	56,885.64	\$ 67,589.48
4310 IDEA Basic (613, 615, 616, 618, 621, 625, 627)	1,084,086.00	1,507,129.39	\$ 1,430,771.63
4340 IDEA Preschool (641)	33,195.88	34,560.23	\$ 34,560.23
4442 Title 4 Part A (552)	38,783.43	113,137.10	\$ 73,750.89
4470 Title V RLIS (587)	46,651.03	158,753.55	\$ 130,166.32
4480 McKinney Vinto Homeless Title IX (596)	31,985.11	87,911.61	\$ 69,500.00
4580 Medicaid Reimbursement (698)	-	-	\$ 45,000.00
4689 Misc Sources of Fed Rev (799)	2,948,044.19	4,331,735.72	\$ -
4821 Carl Perkins, Vocational and Applied Tech	16,674.00	-	\$ -
TOTAL FEDERAL SOURCES OF REVENUE	\$ 5,055,379.79	\$ 8,026,060.74	\$ 3,355,920.58

5000 Non Revenue Receipts	\$ 12,707.55	\$ -	\$ -
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TOTAL REVENUES	\$ 59,494,312.52	\$ 59,496,088.32	\$ 53,884,318.69
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6000 Prior Year Fund Balance Forward	\$ 4,592,995.36	\$ 2,549,805.63	\$ 5,100,000.00
6140 Estopped Warrants	7,279.74	-	\$ -
6200 Inter-Fund Transfers via Form 308	-	2,082,147.93	\$ -

TOTAL ALL SOURCES OF REVENUE	\$ 64,094,587.62	\$ 62,045,893.95	\$ 58,984,318.69
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Stillwater Public Schools
Summary of Estimated Expenditures

As of 2/11/25

GENERAL FUND (11)

1000 Instruction

SUPPORT SERVICES:

2110 Attendance and Social Work Services

2120 Guidance Services

2130 Health Services

2140 Psychological Services

2150 Speech Pathology and Audiology Services

2170 Physical Therapy

2180 Visually Impaired Services

2190 Other Student Services

2100 Total Student Support Services

2210 Improvement of Instructional Services

2220 Educational Media Services

2230 Instruction Technology

2240 Student Assessment

2200 Total Support Services-Instructional Staff

2310 Board of Education Services

2320 Office of Superintendent Services

2330 Special Area Administration Services

2340 Other Administration Services

2300 Total Support Services-General Administration

2410 Office of the Principal Services

2490 Other School Administration Services

2400 Total Support Services-School Administration

2510 Fiscal Services

2520 Internal Services

2530 Printing, Publishing and Duplicating Services

2540 Evaluation Services

2560 Information Services

2570 Personnel Services

2580 Admin Tech Services

2500 Total Support Services-Business

2620 Operation of Building Services

2630 Care and Upkeep of Grounds Services

2640 Care and Upkeep of Equipment Services

2650 Vehicle Operations & Maint Service

2660 Security Services

2670 Safety

2600 Total Operation and Maintenance of Plant Services

2720 Vehicle Operation and Maintenance

2730 Monitoring Services

2740 Vehicle Servicing and Maintenance

2700 Total Student Transportation Services

TOTAL SUPPORT SERVICES

3120 Food PR & Dispensing Svc

3300 Community Services

4400 Architectural Services

4720 Building Improvement Services

5000 Fund Transfers, Correcting Entries

Total Other Uses of Funds

TOTAL EXPENDITURES

ACTUAL	FINAL EON and 307/308 BUDGET	ORIGINAL SBA BUDGET
FY 2023-2024	FY 2024-2025	FY 2025-2026

\$ 35,406,137.44	\$ 35,577,904.72	\$ 31,344,004.36
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\$ 376,040.41	\$ 482,711.91	\$ 353,618.50
1,986,255.18	2,288,500.00	\$ 1,776,329.95
963,330.47	963,000.00	\$ 935,029.90
745,774.04	821,000.00	\$ 657,599.50
870,794.18	930,110.18	\$ 866,020.00
159,760.85	160,000.00	\$ 227,050.00
377.54	500.00	\$ 770.00
1,103,837.75	1,717,018.96	\$ 1,107,795.00
\$ 6,206,170.42	\$ 7,362,841.05	\$ 5,924,212.85

\$ 1,072,738.05	\$ 1,273,857.85	\$ 1,232,152.04
986,013.39	986,000.00	\$ 950,000.00
191,406.18	191,000.00	\$ 186,200.00
9,350.00	9,400.00	\$ 500.00
\$ 2,259,507.62	\$ 2,460,257.85	\$ 2,368,852.04

\$ 503,189.33	\$ 503,500.00	\$ 591,229.80
985,606.92	883,488.78	\$ 854,514.34
-	-	\$ -
103,002.21	103,000.00	\$ 90,000.00
\$ 1,591,798.46	\$ 1,489,988.78	\$ 1,535,744.14

\$ 3,243,695.79	\$ 3,244,000.00	\$ 3,133,041.32
319,788.63	320,000.00	\$ 261,737.27
\$ 3,563,484.42	\$ 3,564,000.00	\$ 3,394,778.59

\$ 1,437,376.78	\$ 1,438,000.00	\$ 1,088,012.00
311,072.18	311,000.00	\$ 244,513.00
13,702.95	13,700.00	\$ 15,000.00
51,068.06	51,000.00	\$ 25,000.00
42,229.94	42,300.00	\$ 19,000.00
612,650.87	612,600.00	\$ 589,680.00
596,744.27	1,204,733.96	\$ 627,643.49
\$ 3,064,845.05	\$ 3,673,333.96	\$ 2,608,848.49

\$ 4,947,687.67	\$ 3,700,135.93	\$ 4,981,443.67
70,843.74	70,000.00	\$ 69,657.23
75,453.21	75,000.00	\$ 65,700.00
70,306.30	70,000.00	\$ 20,000.00
344,283.68	435,835.92	\$ 315,000.00
69,508.17	69,500.00	\$ 34,000.00
\$ 5,578,082.77	\$ 4,420,471.85	\$ 5,485,800.90

\$ 1,423,250.54	\$ 1,424,000.00	\$ 1,106,933.99
145,451.24	145,500.00	\$ 148,612.80
517,132.71	517,000.00	\$ 461,700.00
\$ 2,085,834.49	\$ 2,086,500.00	\$ 1,717,246.79

\$ 24,349,723.23	\$ 25,057,393.49	\$ 23,035,483.80
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\$ 106.45	\$ -	\$ -
304,567.20	228,500.00	\$ 215,072.00
8,250.09	-	\$ -
1,457,283.92	947,000.00	\$ -
34,391.22	35,000.00	\$ 35,000.00
\$ 1,804,598.88	\$ 1,210,500.00	\$ 250,072.00

\$ 61,560,459.55	\$ 61,845,798.21	\$ 54,629,560.16
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Stillwater Public Schools **Summary of Estimated Revenues**

As of 2/11/25

BUILDING FUND (21)

LOCAL SOURCES OF REVENUES:

	ACTUAL FY 2023-2024	FINAL EON and 307/308 BUDGET FY 2024-2025	ORIGINAL SBA BUDGET FY 2025-2026
1110 Ad Valorem Tax Levy (Current)	\$ 2,812,896.00	\$ 2,625,279.48	\$ 2,445,000.00
1120 Ad Valorem Tax Levy (Prior Years)	57,485.30	-	-
1130 Revenue In Lieu of Taxes (& 1190)	-	-	-
1300 Total Earnings on Investments	-	-	-
1400 Rentals and Sales	-	-	-
1500 Insurance Loss Recovery and Reimbursements	202,793.35	1,133,698.61	-
3000 State Revenue	389,469.58	267,372.43	270,000.00
TOTAL LOCAL SOURCES OF REVENUE	\$ 3,462,644.23	\$ 4,026,350.52	\$ 2,715,000.00

5000 Non Revenue Receipts	\$ -	\$ -	\$ -
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6000 Prior Year Fund Balance Forward	\$ 1,853,286.86	\$ 2,934,295.98	\$ 1,442,145.09
6200 Inter-Fund Transfers via Form 308	-	(2,082,147.93)	\$ -

TOTAL ALL SOURCES OF REVENUE	\$ 5,315,931.09	\$ 4,878,498.57	\$ 4,157,145.09
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Stillwater Public Schools **Summary of Estimated Expenditures**

As of 2/11/25

BUILDING FUND (21)

1000 Instruction	\$ 2,214.91	\$ 2,220.00	\$ -
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SUPPORT SERVICES:

2100 Other Support Services-Student	\$ 28,401.45	\$ 28,400.00	\$ 350,000.00
2400 Support Services-Office Of Principal and School Administration	18,658.61	18,000.00	\$ 325,000.00
2500 Support Services-Business, Technology, Information and Tax	6,999.47	7,500.00	\$ 1,000.00
2600 Operation Of Building and Grounds Services	2,066,811.85	3,317,564.07	2,036,201.90
Total Operation and Maintenance of Plant Services	\$ 2,120,871.38	\$ 3,371,464.07	\$ 2,712,201.90

OTHER USES OF FUNDS:

4200 Site Improvement Services	\$ -	\$ -	\$ -
4300 Land Improvement Services	-	-	-
4400 Architecture and Engineering Services	-	-	-
4600 Building Acquisition and Construction Services	-	-	-
4700 Building Improvement Services	-	-	-
5100 Debt Service	258,549.16	266,750.00	-
5600 Correcting Entries	-	-	-
Total Other Uses of Funds	\$ 258,549.16	\$ 266,750.00	\$ -

TOTAL FISCAL YEAR BUDGET	\$ 2,381,635.45	\$ 3,635,994.07	\$ 2,712,201.90
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Stillwater Public Schools **Summary of Estimated Revenues**

As of 2/11/25

CHILD NUTRITION FUND (22)

LOCAL SOURCES OF REVENUES:

	ACTUAL FY 2023-2024	EON BUDGET FY 2024-2025	ORIGINAL SBA BUDGET FY 2025-2026
1710 Student Lunches	\$ 514,150.67	\$ 686,754.46	\$684,782.80
1720 A La Carte Food	42,211.52	40,100.94	\$39,974.88
1730-40 Adult Meals	7,881.47	4,839.10	\$4,844.55
1760 Contract meals	-	-	-
1790-99 Other Revenue	28,447.87	27,025.48	\$791.40
TOTAL LOCAL SOURCES OF REVENUE	\$ 592,691.53	\$ 758,719.98	\$ 730,393.63

STATE SOURCES OF REVENUES:

3250 State Flexible Benefit Allowance	\$ 348,179.33	\$ 283,724.72	\$281,477.50
3720 State Matching	174,092.49	28,308.42	\$27,873.56
TOTAL STATE SOURCES OF REVENUE	\$ 522,271.82	\$ 312,033.14	\$ 309,351.06

FEDERAL SOURCES OF REVENUES:

4705 Emergency Oper Costs Reimb-SBP/NSLP	\$ 147,760.03	\$ -	\$ -
4710 National School Lunch Program	1,484,436.52	1,410,214.69	\$1,601,152.93
4720 School Breakfast Program	603,410.11	573,239.60	\$851,599.36
4740 Summer Feeding Program	113,312.17	107,646.56	\$219,603.77
4780 National School Lunch Eq Grant	11,900.80	-	-
TOTAL FEDERAL SOURCES OF REVENUE	\$ 2,360,819.63	\$ 2,091,100.85	\$ 2,672,356.06

TOTAL REVENUES

\$ 3,475,782.98	\$ 3,161,853.97	\$ 3,712,100.75
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5000 Non Revenue Receipts

\$ 206.41	\$ -	\$ -
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6000 Prior Year Fund Balance Forward

\$ 1,997,557.11	\$1,697,637.43	\$1,422,637.43
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TOTAL ALL SOURCES OF REVENUE

\$ 5,473,546.50	\$ 4,859,491.40	\$ 5,134,738.18
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Stillwater Public Schools **Summary of Estimated Expenditures**

CHILD NUTRITION FUND (22)

CHILD NUTRITION PROGRAM SERVICES:

	ACTUAL FY 2023-2024	EON BUDGET FY 2024-2025	ORIGINAL SBA BUDGET FY 2025-2026
3110 Food a la carte	\$ 92,616.51	\$ 93,000.00	\$ 75,000.00
3120 Food Preparation and Dispensing	1,696,018.74	1,700,000.00	1,700,000.00
3130 Food and Supplies Delivery Services	118,700.01	125,000.00	115,000.00
3140 Other Direct Services	465,997.48	533,490.00	425,000.00
3150 Food Procurement Services	1,318,249.12	1,320,000.00	1,320,000.00
3155 Food Adult	8,084.98	9,000.00	8,000.00
3160 Non Reimbursed Services	2,860.06	3,000.00	3,000.00
3180 Nutrition Education	5,395.00	5,500.00	5,500.00
3190 Other Child Nutrition Program Operations	68,642.74	70,000.00	60,000.00
5000 Fund Transfers and Correcting Entry	386.41	500.00	500.00
7400 Workers Compensation	-	-	-
8900 Other Transfers	-	-	-
Total Child Nutrition Services	\$ 3,776,951.05	\$ 3,859,490.00	\$ 3,712,000.00

TOTAL FISCAL YEAR BUDGET

\$ 3,776,951.05	\$ 3,859,490.00	\$ 3,712,000.00
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Stillwater Public Schools **Summary of Estimated Revenues**

As of 2/11/25

BOND FUNDS (31-39)

LOCAL SOURCES OF REVENUES:

5111	Premium on Bonds Sold
5112	Proceeds from Sale of Original Bonds
1310	Interest
TOTAL LOCAL SOURCES OF REVENUE	

ACTUAL	EON BUDGET	ORIGINAL SBA BUDGET
FY 2023-2024	FY 2024-2025	FY 2025-2026

\$ 117,581.00	\$ -	
13,000,000.00	14,100,000.00	\$ 6,707,641.00
760,072.44	760,000.00	\$ -
\$ 13,877,653.44	\$ 14,860,000.00	\$ 6,707,641.00

TOTAL REVENUES

\$ 13,877,653.44	\$ 14,860,000.00	\$ 6,707,641.00
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6100 Prior Year Fund Balance Forward

\$ 19,098,078.92	\$24,285,497.61	\$ 23,733,900.00
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TOTAL ALL SOURCES OF REVENUE

\$ 32,975,732.36	\$ 39,145,497.61	\$ 30,441,541.00
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Stillwater Public Schools **Summary of Estimated Expenditures**

BOND FUNDS (31-39)

1000 Instruction

ACTUAL	EON BUDGET	ORIGINAL SBA BUDGET
FY 2023-2024	FY 2024-2025	FY 2025-2026

\$ 196,857.09	\$ 200,000.00	\$ 584,993.00
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SUPPORT SERVICES:

2100	Other Support Services-Student
2220	Library Media Services
2230	Instruction Related Technology
2300	Board of Education Services
2340	Other General and Administrative Services
2620	Operation of Building Services
2630	Care and Upkeep of Grounds Services
2640	Care and Upkeep of Equipment Services
2660	Security Services
2670	Safety
2720	Bus Operation Services
Total Support Services	

\$ 36,359.64	100,000.00	323,210.00
9,688.85	100,000.00	-
655,475.44	1,000,000.00	1,822,880.00
3,500.00	5,000.00	9,500.00
99,050.11	100,000.00	-
1,699,189.55	2,455,000.00	500,000.00
485,453.08	1,000,000.00	500,000.00
44,844.58	100,000.00	50,000.00
44,375.03	100,000.00	-
110,697.24	200,000.00	-
20,108.95	100,000.00	477,225.00
\$ 3,208,742.47	\$ 5,260,000.00	\$ 3,682,815.00

OTHER USES OF FUNDS

4300	Land Improvement Services
4400	Architectural and Engineering Services
4620	All Other New Construction
4700	Facilities Improvement Services
5600	Correcting Entry
Total Other Uses of Funds	

51,292.20	-	-
	-	-
3,231,856.75	20,000,000.00	17,132,092.00
2,001,486.01	10,000,000.00	9,000,000.00
-	-	-
\$ 5,284,634.96	\$ 30,000,000.00	\$ 26,132,092.00

TOTAL FISCAL YEAR BUDGET

\$ 8,690,234.52	\$ 35,460,000.00	\$ 30,399,900.00
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Stillwater Public Schools
Summary of Estimated Revenues

DEBT SERVICE FUND (41)

LOCAL SOURCES OF REVENUES:

1110	Ad Valorem Tax Levy (Current)
1120	Ad Valorem Tax Levy (Prior Years)
1130	Revenue In Lieu of Taxes
1190	Other Taxes
1300	Total Earnings on Investments
TOTAL LOCAL SOURCES OF REVENUE	

ACTUAL	EON BUDGET	ORIGINAL SBA BUDGET
FY 2023-2024	FY 2024-2025	FY 2025-2026

\$ 14,151,799.71	\$ 14,850,384.17	\$ 16,357,875.00
300,491.19	-	-
-	-	-
-	-	-
-	-	-
\$ 14,452,290.90	\$ 14,850,384.17	\$ 16,357,875.00

3000	State Receipts
5111	Premium on Bonds Sold
6100	Prior Year Fund Balance Forward
TOTAL ALL SOURCES OF REVENUE	

\$ 2,114.28	\$ 2,200.00	\$ 2,000.00
-	141,000.00	385,000.00
5,620,441.27	7,908,563.26	8,131,257.43
\$ 20,074,846.45	\$ 22,902,147.43	\$ 24,874,132.43

Stillwater Public Schools
Summary of Estimated Expenditures

DEBT SERVICE FUND (41)

USES OF FUNDS:

5100	Debt Service
Total Uses of Funds	

ACTUAL	EON BUDGET	ORIGINAL SBA BUDGET
FY 2023-2024	FY 2024-2025	FY 2025-2026

\$ 12,166,283.19	\$ 14,770,890.00	\$ 15,779,713.00
\$ 12,166,283.19	\$ 14,770,890.00	\$ 15,779,713.00

5600	Correcting Entries
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\$ -	\$ -	\$ -
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TOTAL FISCAL YEAR BUDGET

\$ 12,166,283.19	\$ 14,770,890.00	\$ 15,779,713.00
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