

**Stillwater Public Schools**  
Independent District No. 16, Payne County



**Mr. Uwe Gordon**  
Superintendent

**Mrs. Kristie Newby, MBA, CFE**  
Chief Financial Officer

**Budget**

For The 2024-2025 Fiscal Year

Presented for Approval on 10/8/24

STILLWATER PUBLIC SCHOOLS  
DISTRICT BUDGET AND FINANCING PLAN  
FOR APPROPRIATED FUNDS  
FISCAL YEAR 2024-2025

ADOPTED BY:

STILLWATER PUBLIC SCHOOLS

Marshall Baker, President

Tim Riley, Vice-President

Rachel Dillin, Member

Roberta Douglas, Member

Dr. Gay Washington, Member

**Presented for Approval on 10/8/2024**

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## Stillwater Springs Public Schools Summary of Estimated Revenues

As of 10/8/24

	ACTUAL FY 2023-2024	INITIAL EON BUDGET FY 2024-2025	EON and FORM 307 BUDGET FY 2024-2025
<b>GENERAL FUND (11)</b>			
<b>LOCAL SOURCES OF REVENUES:</b>			
1110 Property Taxes Current Year	\$ 19,684,813.55	\$ 18,371,856.00	\$ 18,371,856.00
1120 Property Taxes Prior Year	\$ 446,154.25	\$ -	\$ -
1130 Revenue In Lieu of Taxes (& 1190)	\$ 36,764.63	\$ -	\$ -
1300 Interest Earnings	\$ 1,132,955.94	\$ 250,000.00	\$ 500,000.00
1400 Total Rentals, Disposals and Commissions	\$ -	\$ -	\$ -
1500 Total Reimbursements	\$ 521,440.76	\$ -	\$ -
1600 District Services	\$ 1,857.69	\$ -	\$ -
<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>\$ 21,823,986.82</b>	<b>\$ 18,621,856.00</b>	<b>\$ 18,871,856.00</b>
<b>INTERMEDIATE SOURCES OF REVENUES:</b>			
2100 County 4 Mill Ad Valorem Tax	\$ 2,548,083.45	\$ 2,548,083.45	\$ 2,548,083.45
2200 County Apportionment (Mortgage Tax)	\$ 239,332.33	\$ 239,332.33	\$ 239,332.33
2300 Resale of Property	\$ 492,208.88	\$ -	\$ -
<b>TOTAL INTERMEDIATE SOURCES OF REVENUE</b>	<b>\$ 3,279,624.66</b>	<b>\$ 2,787,415.78</b>	<b>\$ 2,787,415.78</b>
<b>STATE SOURCES OF REVENUES:</b>			
3110 Gross Production Tax	\$ 209,354.26	\$ 209,354.26	\$ 209,354.26
3120 Motor Vehicle Collections	\$ 2,574,267.61	\$ 2,574,267.61	\$ 2,574,267.61
3130 Rural Electric Cooperative Tax	\$ 202,375.65	\$ 202,375.65	\$ 202,375.65
3140 State School Land Earnings (State Apportionment)	\$ 1,018,605.80	\$ 1,018,605.80	\$ 1,018,605.80
3150 Vehicle Tax Stamp	\$ 4,430.51	\$ 4,430.51	\$ 4,430.51
3160 Farm Implement	\$ 2,951.23	\$ 2,951.23	\$ 2,951.23
3190 Other Dedicated Revenue	\$ -	\$ -	\$ -
3210 Foundation And Salary Incentive Aid	\$ 18,832,934.07	\$ 18,135,196.85	\$ 18,135,196.85
3250 State Flexible Benefit Allowance	\$ 5,070,402.40	\$ 5,207,414.49	\$ 5,221,392.45
3310 Alt Ed, Statewide Prog. (388)	\$ 188,302.95	\$ 185,000.00	\$ 185,000.00
3412 National Board Bonus	\$ 80,000.00	\$ 80,000.00	\$ 80,000.00
3415 Reading Sufficiency Act (367)	\$ 90,534.40	\$ 80,000.00	\$ 101,183.43
3420 State Textbook (333)	\$ 391,321.70	\$ 382,809.65	\$ 382,809.65
3440 Drivers Education	\$ 3,135.00	\$ -	\$ -
3470 Advanced Placement	\$ 23,487.28	\$ -	\$ -
3620 State Land Reimburse	\$ -	\$ -	\$ -
3690 Other State Sources (361, 362, 376)	\$ 390,416.38	\$ 92,000.00	\$ 117,071.58
3811 ODCTE Salary Supplement (411)	\$ 57,520.00	\$ 63,460.00	\$ 63,460.00
3812 ODCTE Program Assistance (412, 421)	\$ 163,500.00	\$ 179,750.00	\$ 179,750.00
3879 High Schools That Work	\$ -	\$ -	\$ -
3892 OK Education Lottery Fund (469)	\$ 19,074.46	\$ -	\$ -
<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>\$ 29,322,613.70</b>	<b>\$ 28,417,616.05</b>	<b>\$ 28,477,849.02</b>
<b>FEDERAL SOURCES OF REVENUES:</b>			
4140 Title 7, Indian Ed. (561)	\$ 118,635.79	\$ 120,000.00	\$ 120,000.00
4210 Title 1A (511, 515 & 518)	\$ 593,359.90	\$ 1,199,348.61	\$ 1,476,590.31
4271 Title 2 (541)	\$ 126,815.34	\$ 219,627.64	\$ 219,627.64
4281 Title 3 ELL (571, 572)	\$ 17,149.12	\$ 37,895.70	\$ 37,895.70
4310 IDEA Basic (615, 618, 621, 625)	\$ 1,084,086.00	\$ 1,448,019.21	\$ 1,440,429.21
4340 IDEA Preschool (641)	\$ 33,195.88	\$ 34,560.23	\$ 34,560.23
4442 Title 4 Part A (551, 552)	\$ 38,783.43	\$ 81,757.50	\$ 81,757.50
4470 Title V RLIS (587)	\$ 46,651.03	\$ 103,639.20	\$ 103,639.20
4480 McKinney Vinto Homeless Title IX (596)	\$ 31,985.11	\$ 57,500.00	\$ 57,500.00
4550 Johnson-O'Malley Program	\$ -	\$ -	\$ -
4580 Medicaid Reimbursement (698)	\$ -	\$ -	\$ -
4689 Misc Sources of Fed Rev (722, 723, 793, 795, 796, 797)	\$ 2,948,044.19	\$ 17,498.00	\$ 2,627,435.57
4821 Carl Perkins, Vocational and Applied Tech	\$ 16,674.00	\$ -	\$ -
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>\$ 5,055,379.79</b>	<b>\$ 3,319,846.09</b>	<b>\$ 6,199,435.36</b>
5000 Non Revenue Receipts	\$ 12,707.55	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 59,494,312.52</b>	<b>\$ 53,146,733.92</b>	<b>\$ 56,336,556.16</b>
6000 Prior Year Fund Balance Forward	\$ 4,592,995.36	\$ 2,549,805.63	\$ 2,549,805.63
6140 Estopped Warrants	\$ 7,279.74	\$ -	\$ -
<b>TOTAL ALL SOURCES OF REVENUE</b>	<b>\$ 64,094,587.62</b>	<b>\$ 55,696,539.55</b>	<b>\$ 58,886,361.79</b>

**Stillwater Public Schools**  
**Summary of Estimated Expenditures**

GENERAL FUND (11)	ACTUAL		EON BUDGET	
	FY 2023-2024		FY 2024-2025	
1000 Instruction	\$	35,406,137.44	\$	35,500,000.00
<b>SUPPORT SERVICES:</b>				
2110 Attendance and Social Work Services	\$	376,040.41	\$	376,000.00
2120 Guidance Services		1,986,255.18		1,986,000.00
2130 Health Services		963,330.47		963,000.00
2140 Psychological Services		745,774.04		746,000.00
2150 Speech Pathology and Audiology Services		870,794.18		871,000.00
2170 Physical Therapy		159,760.85		160,000.00
2180 Visually Impaired Services		377.54		500.00
2190 Other Student Services		1,103,837.75		1,104,000.00
<b>2100 Total Student Support Services</b>	<b>\$</b>	<b>6,206,170.42</b>	<b>\$</b>	<b>6,206,500.00</b>
2210 Improvement of Instructional Services	\$	1,072,738.05	\$	1,073,000.00
2220 Educational Media Services		986,013.39		986,000.00
2230 Instruction Technology		191,406.18		191,000.00
2240 Student Assessment		9,350.00		9,400.00
<b>2200 Total Support Services-Instructional Staff</b>	<b>\$</b>	<b>2,259,507.62</b>	<b>\$</b>	<b>2,259,400.00</b>
2310 Board of Education Services	\$	503,189.33	\$	503,500.00
2320 Office of Superintendent Services		985,606.92		986,000.00
2330 Special Area Administration Services		-		-
2340 Other Administration Services		103,002.21		103,000.00
<b>2300 Total Support Services-General Administration</b>	<b>\$</b>	<b>1,591,798.46</b>	<b>\$</b>	<b>1,592,500.00</b>
2410 Office of the Principal Services	\$	3,243,695.79	\$	3,244,000.00
2490 Other School Administration Services		319,788.63		320,000.00
<b>2400 Total Support Services-School Administration</b>	<b>\$</b>	<b>3,563,484.42</b>	<b>\$</b>	<b>3,564,000.00</b>
2510 Fiscal Services	\$	1,437,376.78	\$	1,438,000.00
2520 Internal Services		311,072.18		311,000.00
2530 Printing, Publishing and Duplicating Services		13,702.95		13,700.00
2540 Evaluation Services		51,068.06		51,000.00
2560 Information Services		42,229.94		42,300.00
2570 Personnel Services		612,650.87		612,600.00
2580 Admin Tech Services		596,744.27		596,800.00
<b>2500 Total Support Services-Business</b>	<b>\$</b>	<b>3,064,845.05</b>	<b>\$</b>	<b>3,065,400.00</b>
2620 Operation of Building Services	\$	4,947,687.67	\$	1,617,988.00
2630 Care and Upkeep of Grounds Services		70,843.74		70,000.00
2640 Care and Upkeep of Equipment Services		75,453.21		75,000.00
2650 Vehicle Operations & Maint Service		70,306.30		70,000.00
2660 Security Services		344,283.68		344,000.00
2670 Safety		69,508.17		69,500.00
<b>2600 Total Operation and Maintenance of Plant Services</b>	<b>\$</b>	<b>5,578,082.77</b>	<b>\$</b>	<b>2,246,488.00</b>
2720 Vehicle Operation and Maintenance	\$	1,423,250.54	\$	1,424,000.00
2730 Monitoring Services		145,451.24		145,500.00
2740 Vehicle Servicing and Maintenance		517,132.71		517,000.00
<b>2700 Total Student Transportation Services</b>	<b>\$</b>	<b>2,085,834.49</b>	<b>\$</b>	<b>2,086,500.00</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>\$</b>	<b>24,349,723.23</b>	<b>\$</b>	<b>21,020,788.00</b>
3120 Food PR & Dispensing Svc	\$	106.45	\$	-
3300 Community Services		304,567.20		228,500.00
4400 Architectural Services		8,250.09		-
4720 Building Improvement Services		1,457,283.92		947,000.00
5000 Fund Transfers, Correcting Entries		34,391.22		35,000.00
<b>Total Other Uses of Funds</b>	<b>\$</b>	<b>1,804,598.88</b>	<b>\$</b>	<b>1,210,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>61,560,459.55</b>	<b>\$</b>	<b>57,731,288.00</b>

**Stillwater Public Schools  
Summary of Estimated Revenues**

	ACTUAL	EON BUDGET
	FY 2023-2024	FY 2024-2025
<b>BUILDING FUND (21)</b>		
LOCAL SOURCES OF REVENUES:		
1110 Ad Valorem Tax Levy (Current)	\$ 2,812,896.00	\$ 2,625,279.48
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	353,372.43
<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>\$ 3,462,644.23</b>	<b>\$ 4,112,350.52</b>
5000 Non Revenue Receipts	\$ -	\$ -
6000 Prior Year Fund Balance Forward	\$ 1,853,286.86	\$ 2,934,295.98
<b>TOTAL ALL SOURCES OF REVENUE</b>	<b>\$ 5,315,931.09</b>	<b>\$ 7,046,646.50</b>

**Stillwater Public Schools  
Summary of Estimated Expenditures**

	ACTUAL	EON BUDGET
	FY 2023-2024	FY 2024-2025
<b>BUILDING FUND (21)</b>		
1000 Instruction	\$ 2,214.91	\$ 2,220.00
SUPPORT SERVICES:		
2100 Other Support Services-Student	\$ 28,401.45	\$ 28,400.00
2400 Support Services-Office Of Principal and School Administration	18,658.61	\$ 18,000.00
2500 Support Services-Business, Technology, Information and Tax	6,999.47	\$ 7,500.00
2600 Operation Of Building and Grounds Services	2,066,811.85	5,399,712.00
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$ 2,120,871.38</b>	<b>\$ 5,453,612.00</b>
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	-	-
<b>Total Other Uses of Funds</b>	<b>\$ 258,549.16</b>	<b>\$ 266,750.00</b>
<b>TOTAL FISCAL YEAR BUDGET</b>	<b>\$ 2,381,635.45</b>	<b>\$ 5,718,142.00</b>

**Stillwater Public Schools  
Summary of Estimated Revenues**

	ACTUAL	EON BUDGET
	FY 2023-2024	FY 2024-2025
<b>CHILD NUTRITION FUND (22)</b>		
LOCAL SOURCES OF REVENUES:		
1710 Student Lunches	\$ 514,150.67	\$ 686,754.46
1720 A La Carte Food	42,211.52	40,100.94
1730-40 Adult Meals	7,881.47	4,839.10
1760 Contract meals	-	-
1790-99 Other Revenue	28,447.87	27,025.48
<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>\$ 592,691.53</b>	<b>\$ 758,719.98</b>
STATE SOURCES OF REVENUES:		
3250 State Flexible Benefit Allowance	\$ 348,179.33	\$ 283,724.72
3720 State Matching	174,092.49	28,308.42
<b>TOTAL STATE SOURCES OF REVENUE</b>	<b>\$ 522,271.82</b>	<b>\$ 312,033.14</b>
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
4720 School Breakfast Program	603,410.11	573,239.60
4740 Summer Feeding Program	113,312.17	107,646.56
4780 National School Lunch Eq Grant	11,900.80	
<b>TOTAL FEDERAL SOURCES OF REVENUE</b>	<b>\$ 2,360,819.63</b>	<b>\$ 2,091,100.85</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,475,782.98</b>	<b>\$ 3,161,853.97</b>
5000 Non Revenue Receipts	\$ 206.41	\$ -
6000 Prior Year Fund Balance Forward	\$ 1,997,557.11	\$1,697,637.43
<b>TOTAL ALL SOURCES OF REVENUE</b>	<b>\$ 5,473,546.50</b>	<b>\$ 4,859,491.40</b>

**Stillwater Public Schools  
Summary of Estimated Expenditures**

	ACTUAL	EON BUDGET
	FY 2023-2024	FY 2024-2025
<b>CHILD NUTRITION FUND (22)</b>		
CHILD NUTRITION PROGRAM SERVICES:		
3110 Food a la carte	\$ 92,616.51	\$ 93,000.00
3120 Food Preparation and Dispensing	1,696,018.74	1,700,000.00
3130 Food and Supplies Delivery Services	118,700.01	125,000.00
3140 Other Direct Services	465,997.48	533,490.00
3150 Food Procurement Services	1,318,249.12	1,320,000.00
3155 Food Adult	8,084.98	9,000.00
3160 Non Reimbursed Services	2,860.06	3,000.00
3180 Nutrition Education	5,395.00	5,500.00
3190 Other Child Nutrition Program Operations	68,642.74	70,000.00
5000 Fund Transfers and Correcting Entry	386.41	500.00
7400 Workers Compensation	-	-
8900 Other Transfers	-	-
<b>Total Child Nutrition Services</b>	<b>\$ 3,776,951.05</b>	<b>\$ 3,859,490.00</b>
<b>TOTAL FISCAL YEAR BUDGET</b>	<b>\$ 3,776,951.05</b>	<b>\$ 3,859,490.00</b>

**Stillwater Public Schools**  
**Summary of Estimated Revenues**

	ACTUAL	EON BUDGET
	FY 2023-2024	FY 2024-2025
<b>BOND FUNDS (31-39)</b>		
LOCAL SOURCES OF REVENUES:		
5111 Premium on Bonds Sold	\$ 117,581.00	\$ -
5112 Proceeds from Sale of Original Bonds	13,000,000.00	14,100,000.00
1310 Interest	760,072.44	760,000.00
<b>TOTAL LOCAL SOURCES OF REVENUE</b>	<b>\$ 13,877,653.44</b>	<b>\$ 14,860,000.00</b>
<b>TOTAL REVENUES</b>	<b>\$ 13,877,653.44</b>	<b>\$ 14,860,000.00</b>
6100 Prior Year Fund Balance Forward	\$ 19,098,078.92	\$24,285,497.61
<b>TOTAL ALL SOURCES OF REVENUE</b>	<b>\$ 32,975,732.36</b>	<b>\$ 39,145,497.61</b>

**Stillwater Public Schools**  
**Summary of Estimated Expenditures**

	ACTUAL	EON BUDGET
	FY 2023-2024	FY 2024-2025
<b>BOND FUNDS (31-39)</b>		
1000 Instruction	\$ 196,857.09	\$ 200,000.00
SUPPORT SERVICES:		
2100 Other Support Services-Student	\$ 36,359.64	100,000.00
2220 Library Media Services	9,688.85	100,000.00
2230 Instruction Related Technology	655,475.44	1,000,000.00
2300 Board of Education Services	3,500.00	5,000.00
2340 Other General and Administrative Services	99,050.11	100,000.00
2620 Operation of Building Services	1,699,189.55	2,455,000.00
2630 Care and Upkeep of Grounds Services	485,453.08	1,000,000.00
2640 Care and Upkeep of Equipment Services	44,844.58	100,000.00
2660 Security Services	44,375.03	100,000.00
2670 Safety	110,697.24	200,000.00
2720 Bus Operation Services	20,108.95	100,000.00
<b>Total Support Services</b>	<b>\$ 3,208,742.47</b>	<b>\$ 5,260,000.00</b>
OTHER USES OF FUNDS		
4300 Land Improvement Services	51,292.20	-
4400 Architectural and Engineering Services		-
4620 All Other New Construction	3,231,856.75	20,000,000.00
4700 Facilities Improvement Services	2,001,486.01	10,000,000.00
5600 Correcting Entry	-	-
<b>Total Other Uses of Funds</b>	<b>\$ 5,284,634.96</b>	<b>\$ 30,000,000.00</b>
<b>TOTAL FISCAL YEAR BUDGET</b>	<b>\$ 8,690,234.52</b>	<b>\$ 35,460,000.00</b>

**Stillwater Public Schools**  
**Summary of Estimated Revenues**

		ACTUAL	EON BUDGET
		FY 2023-2024	FY 2024-2025
<b>DEBT SERVICE FUND (41)</b>			
LOCAL SOURCES OF REVENUES:			
1110	Ad Valorem Tax Levy (Current)	\$ 14,151,799.71	\$ 14,850,384.17
1120	Ad Valorem Tax Levy (Prior Years)	300,491.19	-
1130	Revenue In Lieu of Taxes	-	-
1190	Other Taxes	-	-
1300	Total Earnings on Investments	-	-
<b>TOTAL LOCAL SOURCES OF REVENUE</b>		<b>\$ 14,452,290.90</b>	<b>\$ 14,850,384.17</b>
3000	State Receipts	\$ 2,114.28	\$ 2,200.00
5111	Premium on Bonds Sold	-	141,000.00
6100	Prior Year Fund Balance Forward	5,620,441.27	7,908,563.26
<b>TOTAL ALL SOURCES OF REVENUE</b>		<b>\$ 20,074,846.45</b>	<b>\$ 22,899,947.43</b>

**Stillwater Public Schools**  
**Summary of Estimated Expenditures**

		ACTUAL	EON BUDGET
		FY 2023-2024	FY 2024-2025
<b>DEBT SERVICE FUND (41)</b>			
USES OF FUNDS:			
5100	Debt Service	\$ 12,166,283.19	\$ 14,770,890.00
<b>Total Uses of Funds</b>		<b>\$ 12,166,283.19</b>	<b>\$ 14,770,890.00</b>
5600	Correcting Entries	\$ -	\$ -
<b>TOTAL FISCAL YEAR BUDGET</b>		<b>\$ 12,166,283.19</b>	<b>\$ 14,770,890.00</b>