

Stillwater Public Schools

Independent District No. 16, Payne County



Mr. Tyler Bridges
Superintendent

Mrs. Kristie Newby, MBA, CIA, CFE, IAP
Chief Financial Officer

Budget

For The 2026-2027 Fiscal Year

Original Budget Approved on 5/12/26
First Revised Budget Submitted on 8/11/26

STILLWATER PUBLIC SCHOOLS
DISTRICT BUDGET AND FINANCING PLAN
FOR APPROPRIATED FUNDS
FISCAL YEAR 2026-2027

ADOPTED BY:

STILLWATER PUBLIC SCHOOLS

Dr. Gay Washington, President

Ms. Rachel Dillin, Vice-President

Ms. Roberta Douglas, Member

Dr. Clyde Wilson, Jr., Member

Ms. Kiah Butcher, Member

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Stillwater Public Schools
Summary of Estimated Revenues

	ACTUAL FY 2025-2026	ORIGINAL BUDGET FY 2026-2027	FIRST REVISED BUDGET FY 2026-2027
GENERAL FUND (11)			
LOCAL SOURCES OF REVENUES:			
1110 Property Taxes Current Year	\$ 21,476,084.66	\$ 22,160,460.00	\$ 22,160,460.00
1120 Property Taxes Prior Year	508,573.60	300,000.00	300,000.00
1130 Revenue In Lieu of Taxes (& 1190)	264,386.55	80,000.00	80,000.00
1300 Interest Earnings	724,115.34	430,000.00	430,000.00
1400 Total Rentals, Disposals and Commissions	45,247.55	20,000.00	45,000.00
1500 Total Reimbursements	1,059,408.74	653,934.98	653,934.98
1600 District Services	-	-	-
TOTAL LOCAL SOURCES OF REVENUE	\$ 24,077,816.44	\$ 23,644,394.98	\$ 23,669,394.98
INTERMEDIATE SOURCES OF REVENUES:			
2100 County 4 Mill Ad Valorem Tax	\$ 2,751,046.08	\$ 2,600,000.00	\$ 2,750,000.00
2200 County Apportionment (Mortgage Tax)	370,811.39	300,000.00	370,000.00
2300 Resale of Property	-	-	-
TOTAL INTERMEDIATE SOURCES OF REVENUE	\$ 3,121,857.47	\$ 2,900,000.00	\$ 3,120,000.00
STATE SOURCES OF REVENUES:			
3110 Gross Production Tax	\$ 164,600.72	\$ 160,000.00	\$ 150,000.00
3120 Motor Vehicle Collections	2,511,196.47	2,430,000.00	2,500,000.00
3130 Rural Electric Cooperative Tax	234,713.32	220,000.00	230,000.00
3140 State School Land Earnings (State Apportionment)	1,112,488.60	1,000,000.00	1,100,000.00
3150 Vehicle Tax Stamp	5,277.76	4,500.00	5,200.00
3160 Farm Implement	3,760.57	3,000.00	3,500.00
3190 Other Dedicated Revenue	-	-	-
3210 Foundation And Salary Incentive Aid	17,386,659.29	17,500,000.00	17,500,000.00
3250 State Flexible Benefit Allowance	5,012,495.26	6,054,119.64	5,664,125.00
3310 Alt Ed, Statewide Prog. (388)	190,214.08	180,000.00	190,000.00
3412 National Board Bonus	45,200.00	45,000.00	45,000.00
3413 Inspired To Teach Employee Incentive Payment	64,000.00	-	64,000.00
3415 Strong Readers (367)	91,717.01	90,000.00	90,000.00
3420 State Textbook (333)	382,985.01	380,000.00	380,000.00
3436 School Resource Officer Program (376)	93,041.47	-	90,000.00
3437 Paid Maternity Leave	60,110.98	-	-
3620 State Land Reimburse	411.45	400.00	400.00
3690 Other State Sources (361)	394,781.25	348,500.00	26,000.00
3811 ODCTE Salary Supplement (411)	63,460.00	63,460.00	65,660.00
3812 ODCTE Program Assistance (412, 421)	184,750.00	184,750.00	194,250.00
TOTAL STATE SOURCES OF REVENUE	\$ 28,001,863.24	\$ 28,663,729.64	\$ 28,298,135.00
FEDERAL SOURCES OF REVENUES:			
4140 Title 7, Indian Ed. (561)	\$ 146,253.48	\$ 130,034.65	\$ 130,224.00
4164 Sub-Marginal Lands	788.72	-	-
4210 Title 1A (511 & 518)	1,151,349.59	1,944,632.64	1,870,519.97
4271 Title 2 (541)	140,380.45	371,272.52	371,272.52
4281 Title 3 ELL (571, 572)	20,239.40	96,445.82	96,445.82
4310 IDEA Basic (613, 615, 616, 618, 621, 625, 627)	1,397,424.68	1,407,250.00	1,378,300.00
4340 IDEA Preschool (641)	35,088.07	35,000.00	45,000.00
4442 Title 4 Part A (552)	55,028.27	197,533.46	197,533.46
4470 Title V RLIS (587)	79,740.43	127,616.57	127,616.57
4480 McKinney Vinto Homeless Title IX (596)	52,914.09	72,059.40	72,059.40
4580 Medicaid Reimbursement (697, 698)	131,991.78	85,000.00	125,000.00
4689 Misc Sources of Fed Rev (713, 799)	-	163,634.69	502,137.93
4821 Carl Perkins, Vocational and Applied Tech (424)	24,439.82	-	94,506.28
TOTAL FEDERAL SOURCES OF REVENUE	\$ 3,235,638.78	\$ 4,630,479.75	\$ 5,010,615.95
5000 Non Revenue Receipts	\$ 434,210.58	\$ -	\$ -
TOTAL REVENUES	\$ 58,871,386.51	\$ 59,838,604.37	\$ 60,098,145.93
6000 Prior Year Fund Balance Forward	\$ 7,432,442.06	\$ 7,700,000.00	\$ 11,582,126.15
6140 Estopped Warrants	7,773.60	-	-
6200 Inter-Fund Transfers via Form 308	-	-	-
TOTAL ALL SOURCES OF REVENUE	\$ 66,311,602.17	\$ 67,538,604.37	\$ 71,680,272.08

Stillwater Public Schools
Summary of Estimated Expenditures

	ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
	FY 2025-2026	FY 2026-2027	FY 2026-2027
GENERAL FUND (11)			
1000 Instruction	\$ 31,586,897.55	\$ 35,650,000.00	\$ 36,800,000.00
SUPPORT SERVICES:			
2110 Attendance and Social Work Services	\$ 434,752.56	\$ 442,000.00	\$ 500,000.00
2120 Guidance Services	1,854,526.02	1,865,000.00	2,000,000.00
2130 Health Services	905,690.38	910,000.00	1,000,000.00
2140 Psychological Services	578,872.46	630,000.00	700,000.00
2150 Speech Pathology and Audiology Services	878,963.00	930,000.00	1,000,000.00
2170 Physical Therapy	93,393.70	110,000.00	110,000.00
2180 Visually Impaired Services	-	-	-
2190 Other Student Services	1,179,079.60	1,100,000.00	1,300,000.00
2100 Total Student Support Services	\$ 5,925,277.72	\$ 5,987,000.00	\$ 6,610,000.00
2210 Improvement of Instructional Services	\$ 1,294,242.66	\$ 1,280,000.00	\$ 1,550,000.00
2220 Educational Media Services	1,033,861.28	1,032,000.00	1,250,000.00
2230 Instruction Technology	82,114.06	110,000.00	110,000.00
2240 Student Assessment	389.40	500.00	500.00
2200 Total Support Services-Instructional Staff	\$ 2,410,607.40	\$ 2,422,500.00	\$ 2,910,500.00
2310 Board of Education Services	\$ 515,211.08	\$ 575,000.00	\$ 575,000.00
2320 Office of Superintendent Services	1,015,247.34	1,010,000.00	1,200,000.00
2330 Special Area Administration Services	-	-	-
2340 Other Administration Services	115,947.80	120,000.00	120,000.00
2300 Total Support Services-General Administration	\$ 1,646,406.22	\$ 1,705,000.00	\$ 1,895,000.00
2410 Office of the Principal Services	\$ 3,065,776.02	\$ 3,100,000.00	\$ 3,500,000.00
2490 Other School Administration Services	251,083.27	260,000.00	350,000.00
2400 Total Support Services-School Administration	\$ 3,316,859.29	\$ 3,360,000.00	\$ 3,850,000.00
2510 Fiscal Services	\$ 1,006,326.06	\$ 1,100,000.00	\$ 1,250,000.00
2520 Internal Services	242,820.22	240,000.00	243,000.00
2530 Printing, Publishing and Duplicating Services	20,055.10	20,000.00	21,000.00
2540 Evaluation Services	20,420.00	22,000.00	22,000.00
2560 Information Services	2,244.53	10,000.00	10,000.00
2570 Personnel Services	818,417.05	840,000.00	900,000.00
2580 Admin Tech Services	616,098.06	600,000.00	620,000.00
2500 Total Support Services-Business	\$ 2,726,381.02	\$ 2,832,000.00	\$ 3,066,000.00
2620 Operation of Building Services	\$ 4,418,722.89	\$ 4,700,000.00	\$ 5,000,000.00
2630 Care and Upkeep of Grounds Services	99,378.72	50,000.00	150,000.00
2640 Care and Upkeep of Equipment Services	1,137.82	50,000.00	50,000.00
2650 Vehicle Operations & Maint Service	9,987.80	21,000.00	21,000.00
2660 Security Services	270,991.49	275,000.00	275,000.00
2670 Safety	117,997.59	120,000.00	120,000.00
2600 Total Operation and Maintenance of Plant Services	\$ 4,918,216.31	\$ 5,216,000.00	\$ 5,616,000.00
2720 Vehicle Operation and Maintenance	\$ 1,326,573.92	\$ 1,300,000.00	\$ 1,500,000.00
2730 Monitoring Services	123,822.43	125,000.00	125,000.00
2740 Vehicle Servicing and Maintenance	570,854.85	580,000.00	580,000.00
2700 Total Student Transportation Services	\$ 2,021,251.20	\$ 2,005,000.00	\$ 2,205,000.00
TOTAL SUPPORT SERVICES	\$ 22,964,999.16	\$ 23,527,500.00	\$ 26,152,500.00
3120 Food PR & Dispensing Svc	\$ -	\$ -	\$ -
3300 Community Services	169,073.72	200,000.00	200,000.00
4500 Educational Specifications	181.99	-	200.00
5000 Fund Transfers, Correcting Entries	9,702.18	20,500.00	20,500.00
Total Other Uses of Funds	\$ 178,957.89	\$ 220,500.00	\$ 220,700.00
TOTAL EXPENDITURES	\$ 54,730,854.60	\$ 59,398,000.00	\$ 63,173,200.00

Stillwater Public Schools
Summary of Estimated Revenues

BUILDING FUND (21)

LOCAL SOURCES OF REVENUES:

	ACTUAL FY 2025-2026	ORIGINAL BUDGET FY 2026-2027	FIRST REVISED BUDGET FY 2026-2027
1110 Ad Valorem Tax Levy (Current)	\$ 3,068,863.77	\$ 3,030,426.00	\$ 3,030,426.00
1120 Ad Valorem Tax Levy (Prior Years)	72,673.51	-	-
1130 Revenue In Lieu of Taxes (& 1190)	16,422.00	-	-
1500 Insurance Loss Recovery and Reimbursements	53,113.73	-	-
3000 State Revenue	264,053.68	305,100.00	299,450.00
TOTAL LOCAL SOURCES OF REVENUE	\$ 3,475,126.69	\$ 3,335,526.00	\$ 3,329,876.00
5000 Non Revenue Receipts	\$ -	\$ -	\$ -
6000 Prior Year Fund Balance Forward	\$ 2,602,726.35	\$ 3,086,751.18	\$ 3,697,734.39
6140 Estopped Warrants	4,318.76	-	-
6200 Inter-Fund Transfers via Form 308	-	-	-
TOTAL ALL SOURCES OF REVENUE	\$ 6,082,171.80	\$ 6,422,277.18	\$ 7,027,610.39

Stillwater Public Schools
Summary of Estimated Expenditures

BUILDING FUND (21)

	ACTUAL FY 2025-2026	ORIGINAL BUDGET FY 2026-2027	FIRST REVISED BUDGET FY 2026-2027
1000 Instruction	\$ -	\$ -	\$ -
SUPPORT SERVICES:			
2100 Other Support Services-Student	\$ -	\$ -	\$ -
2400 Support Services-Office Of Principal and School Administration	-	-	-
2500 Support Services-Business, Technology, Information and Tax	7,420.54	\$ 1,000.00	1,000.00
2600 Operation Of Building and Grounds Services	2,374,016.87	3,150,000.00	4,000,000.00
Total Operation and Maintenance of Plant Services	\$ 2,381,437.41	\$ 3,151,000.00	\$ 4,001,000.00
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	3,000.00	3,000.00	3,000.00
5600 Correcting Entries	-	-	-
Total Other Uses of Funds	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
TOTAL FISCAL YEAR BUDGET	\$ 2,384,437.41	\$ 3,154,000.00	\$ 4,004,000.00

Stillwater Public Schools
Summary of Estimated Revenues

	ACTUAL FY 2025-2026	ORIGINAL BUDGET FY 2026-2027	FIRST REVISED BUDGET FY 2026-2027
CHILD NUTRITION FUND (22)			
LOCAL SOURCES OF REVENUES:			
1300 Interest Earnings	\$ 487.83	\$ 620.00	\$ 620.00
1500 Total Reimbursements	1,376.00	2,100.00	2,100.00
1710 Student Lunches	490,940.54	523,000.00	523,000.00
1720 A La Carte Food	107,848.88	158,293.00	158,293.00
1730-40 Adult Meals	11,143.89	24,000.00	24,000.00
1760 Contract meals	-	-	-
1790-99 Other Revenue	74,998.64	-	-
TOTAL LOCAL SOURCES OF REVENUE	\$ 686,795.78	\$ 705,293.00	\$ 705,293.00
STATE SOURCES OF REVENUES:			
3250 State Flexible Benefit Allowance	\$311,909.03	\$430,970.70	\$430,970.70
3710 State Reimbursement	7,941.16	-	-
3720 State Matching	31,100.12	28,000.00	28,000.00
TOTAL STATE SOURCES OF REVENUE	\$ 350,950.31	\$ 458,970.70	\$ 458,970.70
FEDERAL SOURCES OF REVENUES:			
4710 National School Lunch Program	\$1,734,462.39	\$1,754,000.00	\$1,754,000.00
4720 School Breakfast Program	696,840.76	712,000.00	712,000.00
4740 Summer Feeding Program	286,154.52	329,000.00	329,000.00
TOTAL FEDERAL SOURCES OF REVENUE	\$ 2,717,457.67	\$ 2,795,000.00	\$ 2,795,000.00
TOTAL REVENUES	\$ 3,755,203.76	\$ 3,959,263.70	\$ 3,959,263.70
5000 Non Revenue Receipts	\$ -	\$ -	\$ -
6000 Prior Year Fund Balance Forward	\$1,347,734.68	\$1,184,000.00	\$1,402,137.57
6140 Estopped Warrants	1,931.20	-	-
TOTAL ALL SOURCES OF REVENUE	\$ 5,104,869.64	\$ 5,143,263.70	\$ 5,361,401.27

Stillwater Public Schools
Summary of Estimated Expenditures

	ACTUAL FY 2025-2026	ORIGINAL BUDGET FY 2026-2027	FIRST REVISED BUDGET FY 2026-2027
CHILD NUTRITION FUND (22)			
CHILD NUTRITION PROGRAM SERVICES:			
3110 Food a la carte	\$ 107,848.88	\$ 80,431.00	\$ 100,000.00
3120 Food Preparation and Dispensing	1,726,444.74	1,730,249.70	1,900,000.00
3130 Food and Supplies Delivery Services	64,977.51	107,370.00	150,000.00
3140 Other Direct Services	425,180.39	551,147.00	560,000.00
3150 Food Procurement Services	1,343,299.08	1,440,517.00	1,500,000.00
3155 Food Adult	11,143.89	11,653.00	20,000.00
3160 Non Reimbursed Services	-	-	-
3180 Nutrition Education	2,577.00	5,000.00	5,000.00
3190 Other Child Nutrition Program Operations	21,260.58	32,896.00	350,000.00
5000 Fund Transfers and Correcting Entry	-	-	-
7400 Workers Compensation	-	-	-
8900 Other Transfers	-	-	-
Total Child Nutrition Services	\$ 3,702,732.07	\$ 3,959,263.70	\$ 4,585,000.00
TOTAL FISCAL YEAR BUDGET	\$ 3,702,732.07	\$ 3,959,263.70	\$ 4,585,000.00

Stillwater Public Schools
Summary of Estimated Revenues

	ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
	FY 2025-2026	FY 2026-2027	FY 2026-2027
BOND FUNDS (31-39)			
LOCAL SOURCES OF REVENUES:			
1310 Interest	\$ 1,075.20	\$ -	\$ -
1590 Miscellaneous Reimbursements	6,006.60	-	-
5112 Proceeds from Sale of Original Bonds	7,522,672.00	7,445,000.00	4,290,000.00
TOTAL LOCAL SOURCES OF REVENUE	\$ 7,529,753.80	\$ 7,445,000.00	\$ 4,290,000.00
TOTAL REVENUES	\$ 7,529,753.80	\$ 7,445,000.00	\$ 4,290,000.00
6100 Prior Year Fund Balance Forward	\$ 21,057,577.33	\$ 6,907,178.62	\$ 20,051,069.75
6140 Estopped Warrants	1,949.55	-	-
TOTAL ALL SOURCES OF REVENUE	\$ 28,587,331.13	\$ 14,352,178.62	\$ 24,341,069.75

Stillwater Public Schools
Summary of Estimated Expenditures

	ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
	FY 2025-2026	FY 2026-2027	FY 2026-2027
BOND FUNDS (31-39)			
1000 Instruction	\$ 65,863.37	\$ 1,000.00	\$ 90,000.00
SUPPORT SERVICES:			
2100 Other Support Services-Student	\$ 368,711.96	\$ 3,650,523.00	\$ 500,000.00
2210 Improvement of Instructional Services	162,811.55	-	176,000.00
2220 Library Media Services	18,500.00	-	20,000.00
2230 Instruction Related Technology	66,778.80	2,210,000.00	1,000,000.00
2300 Board of Education Services	84,695.97	9,500.00	90,000.00
2340 Other General and Administrative Services	690,366.68	-	700,000.00
2530 Printing Equipment	-	148,000.00	148,000.00
2580 Tech Supplies	-	-	-
2620 Operation of Building Services	1,249,571.54	830,000.00	3,750,000.00
2630 Care and Upkeep of Grounds Services	84,255.77	500,000.00	1,000,000.00
2640 Care and Upkeep of Equipment Services	32,545.99	40,000.00	200,000.00
2650 Vehicle Operation and Maintenance Services	60,215.57	-	65,000.00
2660 Security Services	35,008.90	-	40,000.00
2670 Safety	97,236.07	-	100,000.00
2720 Bus Operation Services	1,007,544.59	781,977.00	535,000.00
2740 Vehicle Servicing and Maintenance	56,606.10	-	50,000.00
3300 Athletics Supplies and Uniforms	6,225.00	75,000.00	167,000.00
Total Support Services	\$ 4,021,074.49	\$ 8,245,000.00	\$ 8,541,000.00
OTHER USES OF FUNDS			
4300 Land Improvement Services	\$ 8,475.00	\$ -	\$ 10,000.00
4400 Architectural and Engineering Services	74,859.89	-	200,000.00
4600 All Other New Construction	3,583,332.27	3,800,000.00	12,000,000.00
4700 Facilities Improvement Services	350,972.41	2,306,178.62	3,500,000.00
5200 Fund Transfers/Reimbursements	433,633.40	-	-
5600 Correcting Entry	-	-	-
Total Other Uses of Funds	\$ 4,451,272.97	\$ 6,106,178.62	\$ 15,710,000.00
TOTAL FISCAL YEAR BUDGET	\$ 8,538,210.83	\$ 14,352,178.62	\$ 24,341,000.00

Stillwater Public Schools
Summary of Estimated Revenues

	ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
	FY 2025-2026	FY 2026-2027	FY 2026-2027
DEBT SERVICE FUND (41)			
LOCAL SOURCES OF REVENUES:			
1110 Ad Valorem Tax Levy (Current)	\$ 14,903,167.84	\$ 18,016,062.00	\$ 18,016,062.00
1120 Ad Valorem Tax Levy (Prior Years)	372,848.98	-	-
1130 Revenue In Lieu of Taxes	-	-	-
1190 Other Taxes	-	-	-
1300 Total Earnings on Investments	840,186.98	-	700,000.00
TOTAL LOCAL SOURCES OF REVENUE	\$ 16,116,203.80	\$ 18,016,062.00	\$ 18,716,062.00
3000 State Receipts	\$ 2,960.62	\$ 2,000.00	\$ 3,000.00
5111 Premium on Bonds Sold	559,213.49	650,000.00	656,800.11
6100 Prior Year Fund Balance Forward	9,631,092.03	9,631,092.03	10,370,307.44
TOTAL ALL SOURCES OF REVENUE	\$ 26,309,469.94	\$ 28,297,154.03	\$ 29,743,169.55

Stillwater Public Schools
Summary of Estimated Expenditures

	ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
	FY 2025-2026	FY 2026-2027	FY 2026-2027
DEBT SERVICE FUND (41)			
USES OF FUNDS:			
2319 Accounting Services	\$ -	\$ 2,100.00	\$ 2,100.00
5100 Debt Service	15,939,162.50	17,213,500.00	19,000,000.00
Total Uses of Funds	\$ 15,939,162.50	\$ 17,215,600.00	\$ 19,002,100.00
5600 Correcting Entries	\$ -	\$ -	\$ -
TOTAL FISCAL YEAR BUDGET	\$ 15,939,162.50	\$ 17,215,600.00	\$ 19,002,100.00

Stillwater Public Schools
Summary of Estimated Revenues

		ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
		FY 2025-2026	FY 2026-2027	FY 2026-2027
GIFT FUND (81)				
LOCAL SOURCES OF REVENUES:				
1600	Donations	\$ 600,000.00	\$ -	\$ -
TOTAL LOCAL SOURCES OF REVENUE		\$ 600,000.00	\$ -	\$ -
6100	Prior Year Fund Balance Forward	\$ -	\$ -	\$ 10,238.26
TOTAL ALL SOURCES OF REVENUE		\$ 600,000.00	\$ -	\$ 10,238.26

Stillwater Public Schools
Summary of Estimated Expenditures

		ACTUAL	ORIGINAL BUDGET	FIRST REVISED BUDGET
		FY 2025-2026	FY 2026-2027	FY 2026-2027
GIFT FUND (81)				
USES OF FUNDS:				
1000	Instruction	\$ 99,138.74	\$ -	\$ 861.26
2620	Operation of Building Services	490,623.00	-	9,377.00
Total Uses of Funds		\$ 589,761.74	\$ -	\$ 10,238.26
5600	Correcting Entries	\$ -	\$ -	\$ -
TOTAL FISCAL YEAR BUDGET		\$ 589,761.74	\$ -	\$ 10,238.26