

Oakes Public Schools
2026-2027 Budget
Amended Budget 8/18/2026

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	
	Actual	Actual	Actual	Budget	Actual	Budget	Budget	Budget	
Taxable Valuations	272,159.6	\$23,280,481.00	\$23,627,578.00	\$25,713,146.00	\$25,559,654.00	\$25,414,412.16	\$25,668,556.28	\$25,925,241.84	
General Fund									
Beginning General Fund Balance	\$823,485.43	\$1,196,796.94	\$1,075,410.71	\$1,204,249.38	\$1,204,249.38	\$1,533,581.52	\$1,244,360.26	\$863,568.13	
General Fund Income									
Property Taxes (60 mills)	\$1,531,243.82	\$1,632,392.32	\$1,417,891.74	\$1,528,663.64	\$1,747,660.07	\$1,524,864.73	\$1,540,113.38	\$1,555,514.51	
(Less 5% discount and delinquent)				\$ (76,433.18)		\$ (76,243.24)	\$ (77,005.67)	\$ (77,775.73)	
Gap Funding Income				\$ 14,142.23					
Property Taxes (10 mills)			\$ 230,819.59	\$ 248,852.23		\$ 254,144.12	\$ 256,685.56	\$ 259,252.42	
(Less 5% discount and delinquent)				\$ (12,442.61)		\$ (12,707.21)	\$ (12,834.28)	\$ (12,962.62)	
Miscellaneous Levy Income			\$ 276,797.73	\$ 304,716.99	\$ 295,480.86	\$ 304,972.95	\$ 308,022.68	\$ 311,102.90	
(Less 5% discount and delinquent)				\$ (15,235.85)		\$ (15,248.65)	\$ (15,401.13)	\$ (15,555.15)	
Drivers Education Tuition	\$6,900.00	\$6,750.00	\$ 8,725.00	\$ 7,500.00	\$ 6,875.00	\$ 7,500.00	\$ 11,250.00	\$ 8,750.00	
Interest Income	\$7,981.98	\$23,707.44	\$ 71,154.39	\$ 70,000.00	\$ 68,603.68	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	
Tornado TV	\$180.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	
SRCTC Rental	\$40,989.96	\$40,989.96	\$ 40,989.96	\$ 40,989.96	\$ 40,989.96	\$ 40,989.96	\$ 40,989.96	\$ 40,989.96	
Contributions/Donations		\$1,000.00	\$ 362.65	\$ -	\$ 1,055.00				
Miscellaneous	\$49,598.86	\$22,920.79	\$ 10,937.61	\$ 15,000.00	\$ 9,310.46	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Per Pupil Aid	\$4,161,761.71	\$4,596,413.07	\$ 4,606,078.73	\$ 4,558,549.84	\$ 4,562,639.38	\$ 4,369,979.12	\$ 4,336,189.60	\$ 4,320,941.01	
Transportation Aid	\$202,662.21	\$161,449.56	\$ 144,089.40	\$ 158,659.02	\$ 156,389.22	\$ 160,302.74	\$ 160,302.74	\$ 160,302.74	
State Child Placement			\$ 261.52	\$ -	\$ 697.60				
REAP		\$19,395.00	\$ 17,790.00	\$ 15,268.00	\$ 15,268.00	\$ 5,228.00	\$ -	\$ -	
Choice Ready Grant		\$19,658.95	\$ 1,083.80	\$ -	\$ -				
HQIM Grant Income		\$1,083.30	\$ 48,916.70	\$ -	\$ -				
PCBL	\$67,836.04	\$11,560.98	\$ -	\$ -	\$ -				
Federal Grant Title I	\$127,111.83	\$96,279.00	\$ 96,279.00	\$ 155,147.00	\$ 136,813.97	\$ 174,878.03	\$ 155,143.00	\$ 155,143.00	
Federal Title II	\$1,640.24	\$0.00	\$ -	\$ -	\$ -				
Title III		\$1,182.50	\$ 899.00	\$ -	\$ -				
Title V		\$35,967.81	\$ 64,432.19	\$ 53,639.00	\$ 53,745.00	\$ 57,143.00	\$ 57,143.00	\$ 53,639.00	
Federal Grant Esser II	\$49,102.75	\$1,700.00	\$ -	\$ -	\$ -				
Federal ESSR Learning Loss	\$35,711.52	\$57,998.27	\$ -	\$ -	\$ -				
Be Legendary Coaching Grant		\$20,000.00	\$ 14,000.00	\$ 10,700.00	\$ 10,000.00	\$ 4,000.00	\$ -	\$ -	
Other State Restricted Grants			\$ 14,892.74	\$ -	\$ 18,700.00				
Erate				\$ 5,500.00	\$ -	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	
Bus Grants		\$76,824.00		\$ 38,987.00	\$ 38,987.00	\$ -			
SOR Grant Income		\$1,100.00	\$ -	\$ -	\$ -				
Tuition Levy				\$ 26,512.00	\$ 24,472.53	\$ 11,040.00	\$ 11,040.00	\$ 11,040.00	
CyberSecurity Grant		\$33,817.13	\$ -	\$ -	\$ -				
TLA Reimbursements			\$ 4,065.32	\$ -	\$ 1,841.72	\$ 5,428.00			
Transfer from Special Reserve	\$89,421.79	\$45,714.91	\$ -	\$ -	\$ -		\$ 150,000.00	\$ 130,000.00	
Asset Sales, Insurance Recoveries			\$ 11,175.00	\$ -	\$ 17,542.36				
Auditor A/E				\$ -	\$ 18,766.00				
Spanish Reimbursement	-\$7,675.00	\$0.00	\$ -	\$ -	\$ -				
SVSEU Reimbursement		\$31,587.59	\$ 15,521.07	\$ 20,000.00	\$ -				
Total General Fund Income	\$6,869,678.72	\$6,939,492.58	\$ 7,097,163.14	\$ 7,168,715.27	\$ 7,225,838.01	\$ 6,926,771.56	\$ 7,032,138.83	\$ 7,010,882.05	
General Fund Expenditures									
Kindergarten	\$131,056.87	\$70,019.29	\$ 186,318.72	\$ 162,684.94	\$ 164,024.21	\$ 168,786.47	\$ 173,231.20	\$ 178,197.78	*
Elementary Instruction	\$1,187,527.74	\$1,409,847.00	\$ 1,301,282.71	\$ 1,326,837.93	\$ 1,287,938.35	\$ 1,279,670.74	\$ 1,311,264.25	\$ 1,345,643.66	*
Junior High Instruction	\$438,804.16	\$479,656.78	\$ 529,224.42	\$ 657,920.51	\$ 543,280.83	\$ 641,166.59	\$ 655,444.13	\$ 670,047.67	*
High School Instruction	\$607,610.42	\$534,837.18	\$ 644,241.84	\$ 512,921.22	\$ 635,178.13	\$ 625,844.74	\$ 638,554.43	\$ 654,501.37	*
EMH Special Education	\$16,455.00	\$33,098.51	\$ 17,047.39	\$ 16,147.50	\$ 1,366.73				
Federal Grant Title I	\$163,248.55	\$147,267.23	\$ 159,783.11	\$ 165,874.47	\$ 137,885.27	\$ 182,000.83	\$ 185,280.84	\$ 188,949.60	*
Title III Expenses		\$1,142.23	\$ 899.00	\$ -	\$ -				
Federal Grant Title V	\$47,592.55	\$35,967.81	\$ 64,587.64	\$ 53,639.00	\$ 53,745.00	\$ 53,639.00	\$ 53,639.00	\$ 53,639.00	*
Federal Grant Reap	\$15,747.74	\$19,395.00	\$ 17,790.00	\$ -	\$ 15,317.33	\$ 5,228.00			
Science of Reading	\$3,937.40	\$1,100.00	\$ -	\$ -	\$ -				
Federal Grant Esser I	\$49,102.75	\$0.00	\$ -	\$ -	\$ -				
Federal Grant Esser II	\$538.25	\$156.09	\$ -	\$ -	\$ -				
Federal Grant Esser III	\$505,211.01	\$0.00	\$ 10,000.00	\$ -	\$ -				
Federal Grant Essr III Learning Loss	\$40,828.31	\$54,041.87	\$ -	\$ -	\$ -				
Be Legendary coaching expenses		\$20,000.00	\$ 14,000.00	\$ 10,700.00	\$ 10,000.00	\$ 4,000.00			
HQIM Grant expenses 26 Kinder Grant		\$1,556.07	\$ 48,443.93	\$ -	\$ 8,614.20				
Choice Ready		\$19,190.25	\$ 1,552.50	\$ -	\$ -				
PCBL Grant		\$11,560.98	\$ -	\$ -	\$ -				
Federal Grant Other	\$14,199.88	\$0.00	\$ -	\$ -	\$ -				
State Grant Other			\$ 4,892.74	\$ -	\$ -				
Drivers Education	\$8,173.56	\$18,857.95	\$ 13,903.20	\$ 19,000.00	\$ 13,211.69	\$ 21,125.00	\$ 21,125.00	\$ 21,125.00	*
Tuition	\$3,891.36	\$12,134.00	\$ 23,305.50	\$ 26,512.00	\$ 24,111.00	\$ 11,040.00	\$ 11,000.00	\$ 11,000.00	*
SVSEU Tuition	\$319,782.76	\$777,032.36	\$ 787,386.09	\$ 725,000.00	\$ 750,539.53	\$ 750,000.00	\$ 775,000.00	\$ 800,000.00	*
SRCTC Tuition	\$211,119.77	\$326,524.36	\$ 353,162.15	\$ 415,000.00	\$ 341,261.44	\$ 410,000.00	\$ 410,000.00	\$ 410,000.00	*
SRO/Health Services	\$42,989.23	\$31,956.92	\$ 3,310.23	\$ 52,300.00	\$ 36,987.45	\$ 55,000.00	\$ 60,000.00	\$ 65,000.00	*
Elementary Counselor	\$74,640.30	\$86,220.22	\$ 90,349.24	\$ 94,351.81	\$ 90,929.58	\$ 97,164.30	\$ 99,167.54	\$ 101,384.41	*
JH/HS Counselor	\$43,473.58	\$59,259.96	\$ 61,688.76	\$ -	\$ 63,999.80				
Personalized Learning	\$11,666.77	\$5,140.53	\$ -	\$ 36,377.92	\$ 5,726.81	\$ 47,909.78	\$ 49,346.98	\$ 51,001.75	
Technology	\$137,665.96	\$171,840.54	\$ 129,365.23	\$ 181,367.74	\$ 126,873.20	\$ 184,109.49	\$ 186,067.48	\$ 187,692.37	*
Library	\$113,529.13	\$112,164.82	\$ 114,364.53	\$ 111,343.47	\$ 110,481.79	\$ 113,303.13	\$ 113,503.27	\$ 113,704.27	*
School Board	\$183,343.22	\$83,108.12	\$ 61,608.93	\$ 68,279.50	\$ 71,603.11	\$ 53,279.50	\$ 53,279.50	\$ 53,279.50	*
Apps/Software Fees	\$19,707.81	\$21,185.55	\$ -	\$ 25,000.00	\$ 21,168.15	\$ 25,000.00	\$ 25,500.00	\$ 26,010.00	*
Superintendent	\$203,353.01	\$278,426.61	\$ 287,698.17	\$ 298,650.41	\$ 298,645.93	\$ 295,934.09	\$ 300,778.49	\$ 302,022.21	*
Elementary Principal	\$76,344.96	\$142,175.30	\$ 144,418.71	\$ 155,282.15	\$ 151,142.46	\$ 150,316.86	\$ 151,248.53	\$ 158,111.88	*
High School Principal	\$157,489.99	\$172,071.27	\$ 174,994.96	\$ 171,974.14	\$ 176,592.26	\$ 178,300.55	\$ 186,179.70	\$ 186,179.70	*
Business Manager	\$94,139.69	\$112,327.53	\$ 120,128.51	\$ 118,418.40	\$ 124,083.79	\$ 114,922.28	\$ 117,441.09	\$ 120,228.29	*
Custodian	\$718,667.22	\$683,988.60	\$ 733,110.65	\$ 784,868.66	\$ 722,327.03	\$ 797,767.53	\$ 804,349.32	\$ 812,118.79	*

Oakley Public Schools
2026-2027 Budget
Amended Budget 06/16/2026

SRTC Building Repairs	\$25,000.00	\$25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	*
Transportation	\$426,796.17	\$320,744.62	\$ 251,870.31	\$ 380,610.87	\$ 276,492.77	\$ 370,485.29	\$ 375,603.17	\$ 380,931.06	*
Miscellaneous Tax Levy Expenses			\$ 276,797.73	\$ 270,846.58	\$ 294,334.19	\$ 289,724.30	\$ 292,621.55	\$ 295,547.75	*
Spanish	\$23,362.15	\$4,533.96	\$ -	\$ -					
Special Assessments	\$4,854.19	\$4,709.73	\$ -	\$ -					
Transfer to Building Fund	\$89,421.79	\$0.00	\$ -	\$ -					
Transfer to Hot Lunch Fund	\$55,326.61	\$74,676.75	\$ 81,327.12	\$ 95,012.11	\$ 97,986.06	\$ 87,331.65	\$ 109,856.02	\$ 120,086.93	*
Transfer to Activities Fund	\$229,757.35	\$275,834.66	\$ 221,254.77	\$ 235,000.00	\$ 205,216.70	\$ 166,942.70	\$ 201,949.47	\$ 207,334.45	
Transfer to building Fund ESSR money		\$409,052.00	\$ -	\$ -	\$ -				
SEEC and Cognia		\$13,076.16	\$ 13,215.68	\$ 10,554.57	\$ 10,441.08	\$ 11,000.00	\$ 11,500.00	\$ 12,000.00	*
Total General Fund Expenditures	\$6,496,367.21	\$7,060,878.81	\$6,968,324.47	\$ 7,207,475.90	\$6,896,505.87	\$ 7,215,992.82	\$ 7,412,930.96	\$ 7,550,737.44	
Ending General Fund Balance	\$1,196,796.94	\$1,075,410.71	\$1,204,249.38	\$ 1,165,488.75	\$1,533,581.52	\$ 1,244,360.26	\$ 863,568.13	\$ 323,712.74	
Percentage Carryover	18.42%	15.23%	17.28%	16.17%	22.24%	17.24%	11.65%	4.29%	

Special Reserve Fund									
Beginning Special Reserve Fund Balance	\$114,975.86	\$89,421.79	\$45,714.90	\$ 113,000.03	\$113,000.03	\$ 185,142.10	\$ 257,573.17	\$ 188,429.13	
(15 mills)									
Special Reserve Fund Revenue									
Property Taxes	\$63,867.72	\$2,008.02	\$ 67,285.13	\$ 75,939.02	\$ 73,292.16	\$ 76,243.24	\$ 77,005.67	\$ 77,775.73	
(Less 5% discount and delinquent)				\$ (3,796.95)		\$ (3,812.16)	\$ (3,850.28)	\$ (3,888.79)	
Special Reserve Fund Expenditures									
Transfer to General Fund	\$89,421.79	\$45,714.91		\$ -			\$ 150,000.00	\$ 130,000.00	
Ending Special Reserve Fund Balance	\$89,421.79	\$45,714.90	\$113,000.03	\$ 185,142.10	\$186,292.19	\$ 257,573.17	\$ 188,429.13	\$ 132,316.07	

Sinking & Interest Fund									
(starting 2026-2027) ~18.82 mill									
Sinking & Interest Beg Balance						\$ -	\$ 4,384.28	\$ 13,312.39	
Sinking & Interest Fund Revenue									
Property Taxes						\$ 478,299.24	\$ 483,082.23	\$ 487,913.05	
(Less 5% discount and delinquent)						\$ (23,914.96)	\$ (24,154.11)	\$ (24,395.65)	
Total Sinking & Interest Revenue						\$ 454,384.28	\$ 458,928.12	\$ 463,517.40	
Sinking & Interest Fund Expenditures									
Expenditures						\$ 450,000.00	\$ 450,000.00	\$ 450,000.00	
Ending Sinking & Interest Fund Balance						\$ 4,384.28	\$ 13,312.39	\$ 26,829.79	

Building Fund									
Building Fund Beginning Balance	-\$207,326.03	\$35,378.77	\$143,328.75	\$ 501,542.53	\$501,542.53	\$866,264.31	\$1,334,138.14	\$1,806,840.71	
Building Fund Income									
Property Taxes	\$443,899.95	\$460,597.55	\$ 465,270.75	\$ 507,861.85	\$ 493,246.26	\$ 508,288.24	\$ 513,371.13	\$ 518,504.84	
(Less 5% discount and delinquent)				\$ (25,393.09)		\$ (25,414.41)	\$ (25,668.56)	\$ (25,925.24)	
Special Assessment Levy			\$ 4,590.53	\$ 10,780.00	\$ 10,115.35	\$ 17,069.65	\$ 17,000.00	\$ 15,000.00	
Playground Donations									
Track Donations	\$10,000.00	\$10,000.00	\$ 10,100.00	\$ 10,000.00	\$ 10,000.00				
Insurance Recoveries	\$104,065.37			\$ -					
Auditor A/E	\$5,426.00			\$ -	\$ (18,766.00)				
Transfer from General Fund ESSR		\$409,052.00		\$ -		\$ -	\$ -	\$ -	
Transfer from General Fund	\$89,421.79								
Total Building Fund Income	\$652,813.11	\$879,649.55	\$ 479,961.28	\$ 503,248.76	\$ 494,595.61	\$ 499,943.48	\$ 504,702.57	\$ 507,579.60	
Building Fund Expenditures									
Contracted Services	\$193,358.31	\$151,527.57	\$ 545.65			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	
Projects		\$409,052.00		\$ -					
Special Assessments			\$ 5,056.85	\$ 10,780.00	\$ 17,518.83	\$ 17,069.65	\$ 17,000.00	\$ 15,000.00	
Bond Payment - Interest	\$11,385.00	\$11,120.00	\$ 6,145.00	\$ 1,650.00	\$ 2,355.00				
Bond Payment - Principle	\$205,365.00	\$200,000.00	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00				
Total Building Fund Expenditures	\$410,108.31	\$771,699.57	\$ 121,747.50	\$ 122,430.00	\$ 129,873.83	\$ 32,069.65	\$ 32,000.00	\$ 30,000.00	
Ending Building Fund Balance	\$35,378.77	\$143,328.75	\$501,542.53	\$ 882,361.29	\$866,264.31	\$ 1,334,138.14	\$ 1,806,840.71	\$ 2,284,420.31	

Hot Lunch Fund									
Beginning Hot Lunch Fund Balance	\$6,423.43	\$0.00	\$0.00	\$ -	\$0.00	\$ -	\$ -	\$ -	
Hot Lunch Fund Income									
Childrens Meals	\$153,676.15	\$166,615.38	\$ 139,987.21	\$ 140,000.00	\$ 125,430.44	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00	
Adult Meals	\$8,846.26	\$6,554.10	\$ 5,133.05	\$ 5,000.00	\$ 7,131.21	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Miscellaneous	\$2,280.76	\$1,658.90	\$ 3,351.07	\$ 3,000.00	\$ 3,320.19	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
State Grant	\$1,528.27	\$1,388.19	\$ 400.75		\$ 460.98				
Federal Grant - Breakfast/Lunch	\$92,735.64	\$85,895.70	\$ 107,909.78	\$ 105,000.00	\$ 101,450.21	\$ 105,000.00	\$ 105,000.00	\$ 105,000.00	
Federal Grant - Fruit & Vegetables	\$19,910.74	\$21,208.15							
Federal Grant - Non Food Assistance	\$14,052.81	\$15,780.21	\$ 1,930.74						
Transfer from General Fund	\$55,326.61	\$74,676.75	\$ 81,327.12	\$ 95,012.11	\$ 68,542.83	\$87,331.65	\$ 109,856.02	\$ 120,086.93	
Total Hot Lunch Fund Income	\$348,357.24	\$373,777.38	\$ 340,039.72	\$ 348,012.11	\$ 306,335.86	\$ 335,331.65	\$ 357,856.02	\$ 368,086.93	

Oakes Public Schools
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Hot Lunch Fund Expenditures								
Salaries	\$121,547.20	\$124,241.79	\$ 117,165.38	\$ 114,469.39	\$ 112,911.05	\$ 102,821.13	\$ 119,225.42	\$ 121,013.80
Benefits	\$36,489.64	\$45,307.83	\$ 54,551.38	\$ 47,542.72	\$ 50,871.80	\$ 41,710.52	\$ 42,886.60	\$ 46,236.81
Repairs & Supplies	\$17,958.46	\$17,769.02	\$ 22,440.46	\$ 23,500.00	\$ 14,038.46	\$ 23,500.00	\$ 23,500.00	\$ 23,500.00
Food	\$176,187.23	\$186,245.07	\$ 144,305.35	\$ 160,000.00	\$ 126,616.03	\$ 164,800.00	\$ 169,744.00	\$ 174,836.32
Equipment	\$1,484.00	\$85.00	\$ 12.80	\$ 1,000.00	\$ 531.13	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Refunds	\$1,114.14	\$128.67	\$ 1,564.35	\$ 1,500.00	\$ 1,367.39	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Total Hot Lunch Fund Expenditures	\$354,780.67	\$373,777.38	\$ 340,039.72	\$ 348,012.11	\$ 306,335.86	\$ 335,331.65	\$ 357,856.02	\$ 368,086.93
Ending Hot Lunch Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Activity Fund								
Beginning Activity Fund Balance	\$40,606.99	\$31,864.05	\$26,154.50	\$ 22,683.86	\$23,866.39	\$30,997.94	\$ 0.00	\$ 0.00
Income	\$148,784.45	\$211,716.63	\$ 192,231.10	\$ 130,000.00	\$ 209,863.80	\$ 187,353.95	\$ 191,495.77	\$ 193,422.60
Transfer from General Fund	\$229,757.35	\$226,553.15	\$ 221,254.77	\$ 235,000.00	\$ 205,216.70	\$ 166,942.70	\$ 201,949.47	\$ 207,334.45
Expenditures	\$387,284.74	\$443,979.33	\$ 415,773.98	\$ 365,000.00	\$ 407,948.95	\$ 385,294.59	\$ 393,445.24	\$ 400,757.05
Ending Activity Fund Balance	\$31,864.05	\$26,154.50	\$23,866.39	\$ 22,683.86	\$30,997.94	\$ 0.00	\$ 0.00	\$ 0.00

Trust & Agency Fund								
Beginning Trust & Agency Fund Balance	\$241,074.07	\$260,881.82	\$321,665.18	\$ 321,665.18	\$278,133.47	\$305,382.71	\$ 305,382.71	\$ 305,382.71
Income	\$85,198.49	\$155,295.39	\$127,148.65	\$ 100,000.00	\$171,411.81	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Expenditures	\$65,390.74	\$94,512.03	\$170,680.36	\$ 100,000.00	\$144,162.57	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
Ending Trust & Agency Fund Balance	\$260,881.82	\$321,665.18	\$278,133.47	\$ 321,665.18	\$305,382.71	\$ 305,382.71	\$ 305,382.71	\$ 305,382.71

