



OAKES PUBLIC SCHOOL DISTRICT #41

Tax Levy Hearing
Tuesday, September 15, 2026, 7:00 a.m.
Oakes Public School Central Office Conference Room

Zoom Meeting ID 856 8884 3484
Password 3FkLa5

Our Mission
Achieving excellence by
educating all students for
tomorrow's world.

- I. Call to Order
- II. Budget Presentation
- III. Public Input
- IV. Adjourn

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

	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	22721596	\$23,280,481.00	\$ 23,627,578.00	\$ 25,713,146.00	\$ 25,559,654.00	\$ 24,124,425.00	\$ 24,365,669.25	\$ 24,609,325.94	
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	\$ 1,143,628.60	\$ 661,341.57	
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	\$ 1,447,465.50	\$ 1,461,940.16	\$ 1,476,559.56	
(Less 5% discount and delinquent)				\$ (76,433.18)		\$ (72,373.28)	\$ (73,097.01)	\$ (73,827.98)	
Gap Funding Income				\$ 14,142.23					
Property Taxes (10 mills)			\$ 230,819.59	\$ 248,852.23		\$ 241,244.25	\$ 243,656.69	\$ 246,093.26	
(Less 5% discount and delinquent)				\$ (12,442.61)		\$ (12,062.21)	\$ (12,182.83)	\$ (12,304.66)	
Miscellaneous Levy Income			\$ 276,797.73	\$ 304,716.99	\$ 295,480.86	\$ 289,493.10	\$ 292,388.03	\$ 295,311.91	
(Less 5% discount and delinquent)				\$ (15,235.85)		\$ (14,474.66)	\$ (14,619.40)	\$ (14,765.60)	
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		\$ -					
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		\$ 697.80				
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	\$ -					
HQJM 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	\$ 12,419.00				
Erate				\$ 5,500.00	\$ 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	\$ 6,838,700.56	\$ 6,930,643.93	\$ 6,908,372.20	
General Fund Expenditures									
Kindergarten	\$131,066.87	\$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	\$ 5,000.00			
HQJM 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	\$ 68,279.50	\$ 53,279.50	*
Apps/Software Fees	\$19,707.81	\$21,185.55	\$ -	\$ 25,000.00	\$ 21,168.15	\$ 25,000.00	\$ 25,000.00	\$ 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	\$ 154,921.16	\$ 151,248.53	\$ 158,111.88	*
High School Principal	\$157,489.99	\$172,071.27	\$ 174,994.96	\$ 171,974.14	\$ 176,592.26	\$ 186,119.87	\$ 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	*
SRCTC 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	*

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

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	\$ 10,237.04	\$ 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	\$ 7,228,653.48	\$ 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	\$ 1,143,628.60	\$ 661,341.57	\$ 18,976.33	
Percentage Carryover	18.42%	15.23%	17.28%	16.17%	22.24%	15.82%	8.92%	0.25%	

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	\$ 253,896.71	\$ 180,648.57	
(15 mills)									
Special Reserve Fund Revenue									
Property Taxes	\$63,867.72	\$2,008.02	\$ 67,285.13	\$ 75,939.02	\$ 73,292.16	\$ 72,373.28	\$ 73,097.01	\$ 73,827.98	
(Less 5% discount and delinquent)				\$ (3,796.95)		\$ (3,618.66)	\$ (3,654.85)	\$ (3,691.40)	
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	\$ 253,896.71	\$ 180,648.57	\$ 120,785.15	

Sinking & Interest Fund									
(starting 2026-2027) ~18.82 mill									
Sinking & Interest Beg Balance						\$ -	\$ 18,800.00	\$ 37,150.00	
Sinking & Interest Fund Revenue									
Property Taxes						\$ 403,000.00	\$ 402,000.00	\$ 402,000.00	
(Less 5% discount and delinquent)									
Total Sinking & Interest Revenue						\$ 403,000.00	\$ 402,000.00	\$ 402,000.00	
Sinking & Interest Fund Expenditures									
Principal						\$ 235,000.00	\$ 265,000.00	\$ 270,000.00	
Interest						\$ 149,200.00	\$ 118,650.00	\$ 113,300.00	
Ending Sinking & Interest Fund Balance						\$ 18,800.00	\$ 37,150.00	\$ 55,850.00	

Building Fund									
Building Fund Beginning Balance	-\$207,326.03	\$35,378.77	\$143,328.75	\$ 501,542.53	\$501,542.53	\$866,264.31	\$ 1,309,628.39	\$ 1,757,576.10	
Building Fund Income									
Property Taxes	\$443,899.95	\$460,597.55	\$ 465,270.75	\$ 507,861.85	\$ 493,246.26	\$ 482,488.50	\$ 487,313.39	\$ 492,186.52	
(Less 5% discount and delinquent)				\$ (25,393.09)		\$ (24,124.43)	\$ (24,365.67)	\$ (24,609.33)	
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	\$ 475,433.73	\$ 479,947.72	\$ 482,577.19	
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	\$ 1,309,628.39	\$ 1,757,576.10	\$ 2,210,153.29	

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	
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	

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

[illegible]



PUBLIC SCHOOL DISTRICT BUDGET AND TAX LEVY - CERTIFICATE OF LEVY
NORTH DAKOTA DEPARTMENT OF PUBLIC INSTRUCTION
OFFICE OF SCHOOL FINANCE
SFN 9149 (05-2026)

To the County Auditor of _____ County, _____ North Dakota.
You are hereby notified that the School Board of _____ Public School District No. _____
has levied the following amount for:

	Amount of Tax Levied
Fund Group 1 - General Fund	
General Fund Property Tax Levy (Gen 60)	1,447,465.50
Board Discretionary (Gen 10)	241,244.25
Tuition Fund Levy	24,473.00
Miscellaneous Fund Levy	289,493.10
Safety Fund Levy	-
Fund Group 2 - Special Reserve	
Special Reserve Levy	72,373.28
Fund Group 3 - Capital Projects	
Building Fund Levy	482,488.50
Special Assessments Fund Levy	17,069.65
Fund Group 4 - Debt Service	
Sinking & Interest Fund Levy*	403,000.00
Judgment Bonding Levy	
Total Amount Of Levies	2,977,607.28

*Includes mills necessary to pay principal and interest on any bonded debt incurred under NDCC 57-15-17.1 before July 1, 2013.

You will duly enter and extend such tax upon the tax list for the current year against all taxable property in said school district. You will also enter and extend taxes previously levied, if any, by resolution of the school board of this district to pay interest on bonds outstanding and to pay the principal thereof at maturity.

Dated at _____, North Dakota, this _____ day of _____, _____

Business Manager: _____

Filed: _____
Filed: _____
Filed: _____

County Auditor: _____
County Superintendent: _____
Business Manager: _____

Send the original and one copy to the County Superintendent of Schools or designee assigned by the county commissioners, and retain one copy in the school district files.

Fund Group 1
Annual Budget for the Year
Ending June 30, 2027

Appropriations

Estimated or Actual 2025-2026	Appropriation Requested 2026-2027	Final Appropriation 2026-2027
-------------------------------------	---	-------------------------------------

Section 1 Regular Programs

110-1000 Kindergarten Instruction	172,638.41	168,786.47	168,786.47
110-2100 Kindergarten Support Service	9,750.43	10,688.07	10,688.07
110-2410 Kindergarten Principal	15,956.67	17,041.33	17,041.33
120-1000 Elementary Instruction	1,287,938.35	1,279,670.74	1,279,670.74
120-2100 Elementary Support Service	81,179.15	86,476.23	86,476.23
120-2410 Elementary Principal	135,185.79	137,879.83	137,879.83
130-1000 Junior High Instruction	543,280.83	641,166.59	641,166.59
130-2100 Junior High Support Service	18,019.97	12,650.00	12,650.00
130-2410 Junior High Principal	49,721.84	42,807.57	42,807.57
140-1000 Senior High Instruction	648,389.82	646,969.74	646,969.74
140-2100 Senior High Support Service	45,979.83	42,350.00	42,350.00
140-2410 Senior High Principal	126,870.42	143,312.30	143,312.30

Section 1 Federal Programs

261-1000 Title I Programs	137,885.27	182,000.83	182,000.83
266-1000 Nutrition Education & Training Program			-
270-1000 Title III English Language Acquisition			-
275-1000 Comprehensive Literacy			
285-1000 Student Support and Academic Enrichment			
290-1000 Title II Professional Development Programs			-
295-1000 Indian Education Programs			-
296-1000 Title IV School and Community Programs			-
298-1000 Other Federal Programs	79,062.33	63,867.00	63,867.00

Section 1 Undistributed Expenditures

000-2210 Improvement of Instruction Service	145,901.66	232,019.27	232,019.27
000-2220 Instructional Media Service	110,481.79	113,303.13	113,303.13
000-2290 Other Instructional Support Service			-
000-2310 School Board Services	126,876.02	78,279.50	78,279.50
000-2320 Executive Administration - Superintendent	298,645.93	295,934.09	295,934.09
000-2330 Special Area Administrative Service			-
000-2500 Support Service - Business	129,063.93	114,922.28	114,922.28
000-2600 Operation & Maintenance of Plant	800,923.80	1,087,491.83	1,087,491.83
000-2800 Support Service - Central			-
000-2900 Other Support Service	46,281.86		-

Fund Group 1
Annual Budget for the Year
Ending June 30, 2027

Appropriations

Estimated or Actual 2025-2026	Appropriation Requested 2026-2027	Final Appropriation 2026-2027
-------------------------------------	---	-------------------------------------

Section II Other Programs & Services

000-2700 Student Transportation Service	411,279.60	370,485.29	370,485.29
000-3600 Services Provided for Another LEA			-
000-4100 Facility Acquisition (Buildings/Land)			-
000-4210 Construction Service (by Staff)			-
000-4220 Construction Service (by Contractors)			-
400-2700 Extracurricular Student Transportation	29,710.71		-
400-3400 Extracurricular Student Activities			-
105-3300 Early Childhood Education Program			-
297-3300 Headstart / Federal Early Childhood			-
600-3300 Adult Education			-
800-3300 Community Services			-
910-3100 Food Services			-
990-3200 Other Enterprise Services			-

Section III Tuition & Assessments

110-1999 Kindergarten Tuition			-
120-1999 Elementary Tuition (1-6)			-
130-1999 Junior High Tuition	198.00		-
140-1999 Senior High Tuition	23,913.00	24,473.00	24,473.00
200-1999 Special Education Tuition/Assessments	750,539.53	750,000.00	750,000.00
200-2799 Student Transportation Service - Special Ed.			-
205-1999 Preschool Special Education Tuition			-
300-1999 Career & Technical Education Tuition/A	341,261.44	410,000.00	410,000.00
300-2799 Student Transportation - Career & Technical Ed.			-
000-1999 Regional Ed. Assoc. Tuition/Assessments		10,237.04	10,237.04

Section IV Other Uses of Funds / Transfers

000-6100 Debt Service			-
000-6400 Other Use			-
000-6320 Transfer to Special Reserve			-
000-6330 Transfer to Capital Project			-
000-6340 Transfer to Sinking and Interest			-
000-6350 Transfer to Food Service	97,986.06	87,331.65	87,331.65
000-6360 Transfer to Student Activities	205,216.70	166,942.70	166,942.70
000-6370 Transfer to Trust and Agency			-

Fund Group 1
Annual Budget for the Year
Ending June 30, 2027

Appropriations

	Estimated or Actual 2025-2026	Appropriation Requested 2026-2027	Final Appropriation 2026-2027
Section V Special Education			
200-1000 Special Education Instruction	1,366.73		-
200-2000 Special Education Support Service			-
200-2700 Special Education Transportation			-
200-2950 Boarding Care			-
Section VI Career and Technical Education			
300-1000 Career and Technical Education Instruction			-
300-2000 Career and Technical Education Support	25,000.00	25,000.00	25,000.00
300-2700 Career and Technical Education Transportation			-
300-3300 Adult Education			-
Total Operating Budget	6,896,505.87	7,242,086.48	7,242,086.48

Fund Groups 2 - 7
Annual Budget for the Year
Ending June 30, 2027

Appropriations

Fund Groups 2 – 7			
Fund Group 2 – Special Reserve Fund		72,373.28	72,373.28
Fund Group 3 – Capital Projects Fund		499,558.15	499,558.15
Fund Group 4 – Debt Service Fund		403,000.00	403,000.00
Fund Group 5 – Food Service Fund			-
Fund Group 6 – Student Activities Fund			-
Fund Group 7 – Trust & Agency/Consortium Fund			-

The appropriations for Fund Groups 2 through 4 are used to support the mill levy requests on page 1.

1000 Revenue from Local Sources

1100 Taxes		
1110 General Fund Property Tax Levy	1,747,660.07	1,447,465.50
1110 Board Descretionary Property Tax Levy		241,244.25
1131 Tuition Fund Levy	24,472.53	24,473.00
1138 Miscellaneous Fund Levy	295,480.86	289,493.10
1139 Safety Fund Levy		
1190 Other Tax Revenue		
1200 Revenue In-Lieu of District Property Taxes		
1210 Electric Generation, Distribution and Transmission		
1220 Telecommunications		
1230 Property Tax Credits Reimbursed by the State		
1240 Property Owned by State or Nonprofit Agencies		
1250 Mobile Home Tax		
1290 Other Revenue In-Lieu of Property Taxes		
Total Tax Revenue	2,067,613.46	2,002,675.85
1300 Tuition		
1310 Regular Programs		
1320 Handicapped Programs		
1330 Career and Technical Education Programs		
1340 Summer School		
1350 Adult Education	1,841.72	5,428.00
1360 Driver Education	6,875.00	7,500.00
1380 Residential Treatment Program		
Total Tuition	8,716.72	12,928.00
1400 Transportation Fees		
1410 Regular Programs		
1420 Handicapped Programs		
1430 Career and Technical Education Programs		
Total Transportation Fees	-	-
1500 Interest Earned	68,603.68	90,000.00
1600 Food Service Revenue		
1700 Student Activities Revenue		
1800 Community Service Activities Revenue		
1900 Other Revenue From Local Sources	81,355.42	55,989.96
Total Local Revenue	2,226,289.28	2,161,593.81

Fund Group 1
Annual Budget for the Year
Ending June 30, 2027

Revenue

2000 Revenue from County Sources

2200 Mineral Resources
2210 Oil & Gas Production
2220 Coal Production
2230 Coal Conversion
2900 Other County Revenue

Actual or Estimated 2025-2026	Revenue Estimated 2026-2027
-------------------------------------	-----------------------------------

Total County Revenue

-	-
---	---

3000 Revenue from State Sources

3100 Unrestricted State Revenue
3110 State School Aid
3130 Transportation
3140 State Child Placement
3190 Other Unrestricted State Revenue
Total Unrestricted State Revenue

4,562,639.38	4,369,979.12
156,389.22	160,302.74
697.80	
38,987.00	
4,758,713.40	4,530,281.86

3200 Handicapped Program Aid
3300 Career and Technical Education Program Aid
3410 Special Education Joint Agreements
3420 Career and Technical Education Joint Agreements
3430 Regional Education Assoc. Joint Agreements
3900 Other Restricted State Revenue
Total Restricted State Revenue

	12,419.00
-	12,419.00

Total State Revenue

4,758,713.40	4,542,700.86
--------------	--------------

246,749.03

Fund Group 1
Annual Budget for the Year
Ending June 30, 2027

Revenue

	Actual or Estimated 2025-2026	Revenue Estimated 2026-2027
5000 Revenue From Other Sources		
5100 Sale of Bonds		
5200 Interfund Transfers	18,766.00	
5300 Sale/Compensation for Loss of Fixed Assets	17,542.36	
5400 Refund of Prior Year Expenditures		
5500 Services Provided for Another LEA		
5700 Revenue to Offset Lease Purchase		
5900 Other Revenue		
Total Other Revenue	36,308.36	-
Total Local, County, State, Federal, & Other Revenue	7,255,838.01	6,951,043.70

Fund Group 1 Recap

Beginning Balance, July 1, 2026	1,533,581.52
Total Revenue From Local Sources	2,161,593.81
Total Revenue From County Sources	-
Total Revenue From State Sources	4,542,700.86
Total Revenue From Federal Sources	246,749.03
Total Revenue From Other Sources	-
Total Revenue - Fund Group 1	6,951,043.70
Total Beginning Balance And Revenue	8,484,625.22
Total Expenditures - Fund Group 1	7,242,086.48
Estimated Ending Balance, June 30, 2027	1,242,538.74