**OEN Schools - Des Moines**
**2026-2027 Budget**
**Approved on 9/16/2026 by unanimous vote by the Board of Directors**

| | FY27 |
|---|---|
| **REVENUE** | |
| **Local Revenue** | |
| Sales / Fees to Pupils | $ 19,200 |
| Meal Sales | $ 25,000 |
| Donations / Grants | $ 50,000 |
| Interest Income | $ 50,000 |
| **Total Local Revenue** | **$ 144,200** |
| | |
| **State Revenue** | |
| State Aid | $ 1,954,560 |
| State Supplemental | $ 301,655 |
| Special Education Tuition | $ 271,240 |
| State Meal Reimbursements | $ 1,322 |
| **Total State Revenue** | **$ 2,528,777** |
| | |
| **Federal Revenue** | |
| Title I | $ 150,468 |
| Title II | $ 16,727 |
| Title IV | $ 10,000 |
| National School Lunch Program | $ 58,800 |
| CSP | $ 156,000 |
| **Total Federal Revenue** | **$ 391,995** |
| | |
| **TOTAL REVENUE** | **$ 3,064,972** |
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| **EXPENSES** | |
| **Personnel** | |
| Instructional Management | $ 200,000 |
| Deans | $ 222,231 |
| MS Teachers | $ 116,438 |
| HS Teachers | $ 534,841 |
| Other Teachers | $ 272,113 |
| Pathways | $ 86,538 |
| Support Staff | $ 410,914 |
| Specialized Services | $ 190,923 |
| Stipends and Bonuses | $ 20,000 |
| Benefits & Taxes | $ 764,038 |
| **Total Personnel** | **$ 2,818,037** |
| | |
| **Contracted Services** | |
| Contracted Services - Misc | $ 10,000 |
| Liability Insurance | $ 67,500 |
| Contracted Services - Substitute Teachers | $ 12,945 |
| Student Transportation | $ 70,000 |
| Legal | $ 8,000 |
| CMO fee | $ - |
| Audit | $ 22,100 |
| Accounting and Payroll Services | $ 18,649 |
| Internet/Phone | $ 15,375 |
| Tech Services | $ 10,000 |
| **Total Contracted Services** | **$ 234,569** |
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| **School Operations** | |
| Curriculum / Textbooks | $ 55,000 |
| Classroom Supplies | $ 57,500 |
| Equipment / Furniture | $ 60,000 |

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|---|---|---|
| Tech - Software | $ | 50,000 |
| Tech - Hardware | $ | 234,000 |
| Student Assessments | $ | 8,150 |
| SPED Supplies | $ | 10,250 |
| Professional Development | $ | 23,575 |
| Dues & Memberships | $ | 5,125 |
| Travel - Staff | $ | 10,000 |
| Bank Fees | $ | 5,125 |
| Printing / Copier | $ | 40,000 |
| Office Supplies | $ | 25,000 |
| Board Expenses | $ | 513 |
| Student Recruitment / Marketing | $ | 100,000 |
| Staff Recruitment | $ | 5,125 |
| Field Trips | $ | 12,500 |
| Student Activities | $ | 25,000 |
| Sports / Extracurricular | $ | 150,000 |
| Food service costs - Students | $ | 64,680 |
| Summer School Expenses | $ | 20,000 |
| **Total School Operations** | **$** | **961,543** |
| | | |
| **Facility Operation & Maintenance** | | |
| Property Insurance | $ | 51,250 |
| Security services | $ | 5,000 |
| Repairs and maintenance | $ | 30,000 |
| Janitorial supplies | $ | 25,625 |
| Janitorial services | $ | 10,250 |
| Electricity | $ | 61,500 |
| Water | $ | 15,375 |
| Gas | $ | 51,250 |
| **Total Facility Operations & Maintenance** | **$** | **250,250** |
| | | |
| **Charter School Program (CSP)** | | |
| School Bus | $ | 110,000 |
| School Supplies | $ | 46,000 |
| **Total Charter School Program Expenses** | **$** | **156,000** |
| | | |
| Contribution Expense – iPad Donation to CRP (non-cash) [1] | $ | 45,262 |
| | | |
| **TOTAL EXPENSES** | **$** | **4,465,661** |
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| **TOTAL NET MARGIN[1]** | | **$ (1,400,689)** |
| | | |
| Deficit covered with philanthropic funds[1] | | |