

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2025 as of June 24, 2024

	2023-24 Proposed Budget Revision #2	2024-25 Proposed Budget	Impact of Change
REVENUES:			
Local sources	\$ 18,005,848	\$ 18,261,798	\$ 255,950
State sources	49,721,163	50,646,868	925,705
Federal sources	2,938,092	1,073,771	(1,864,321)
Total revenues	<u>70,665,103</u>	<u>69,982,437</u>	<u>(682,666)</u>
EXPENDITURES:			
Instruction:			
Basic programs	32,678,096	32,474,673	203,423
Added needs	9,182,172	9,289,678	(107,506)
Total instruction	<u>41,860,268</u>	<u>41,764,351</u>	<u>95,917</u>
Supporting services:			
Pupil	5,532,599	5,881,408	(348,809)
Instructional staff	3,422,328	4,037,823	(615,495)
General administration	815,530	779,456	36,074
School administration	3,950,325	4,005,073	(54,748)
Business	945,958	994,185	(48,227)
Operations and maintenance	5,885,659	5,684,078	201,581
Transportation	1,389,906	1,419,905	(29,999)
Central	2,244,380	2,417,078	(172,698)
Athletics	882,227	900,947	(18,720)
Total supporting services	<u>25,068,912</u>	<u>26,119,953</u>	<u>(1,051,041)</u>
Facilities Construction/Improvement	198,631	-	198,631
Community services	3,260,997	3,279,997	(19,000)
Total Expenditures	<u>70,388,808</u>	<u>71,164,301</u>	<u>(775,493)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>276,295</u>	<u>(1,181,864)</u>	<u>(1,458,159)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Other Financing Sources	31,050	-	(31,050)
Transfers out	-	-	-
Other Financing Uses	11,250	9,900	1,350
Total other financing sources (uses)	<u>99,800</u>	<u>70,100</u>	<u>(29,700)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 376,095</u>	<u>\$ (1,111,764)</u>	<u>\$ (1,487,859)</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	9,922,868	10,298,963	376,095
End of year	<u>\$ 10,298,963</u>	<u>\$ 9,187,199</u>	<u>\$ (1,111,764)</u>

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Revenues			
Local	12,831,848	13,250,798	418,950
State	49,721,163	50,646,868	925,705
Federal	2,938,092	1,073,771	(1,864,321)
Transfers - ISD	5,174,000	5,011,000	(163,000)
Other Financing Sources	111,050	80,000	(31,050)
Total Revenues	70,776,153	70,062,437	(713,716)
Expenditures			
Elementary Instruction	9,970,782	9,489,118	481,664
Middle School Instruction	8,967,230	9,055,353	(88,123)
High School Instruction	9,815,670	9,994,899	(179,229)
Montessori (PPK-8)	3,738,227	3,744,384	(6,157)
Beginnergarten	186,187	190,919	(4,732)
Special Education	10,449,494	10,910,683	(461,189)
Compensatory Education	1,764,087	1,702,461	61,626
Gifted Programs	152,857	153,684	(827)
Guidance Services	1,701,574	1,717,825	(16,251)
Other Pupil Services	799,616	840,117	(40,501)
Improvement of Instruction	2,105,284	2,700,784	(595,500)
Educational Media Services	678,937	689,442	(10,505)
Direction of Special Education	336,437	339,237	(2,800)
Other Instructional Staff Services	148,813	154,676	(5,863)
Board of Education	121,300	121,300	-
Executive Administration	694,230	771,627	(77,397)
School Administration	3,950,325	4,005,073	(54,748)
Fiscal Services	627,378	674,688	(47,310)
Internal Services	159,580	160,497	(917)
Other Business Services	159,000	159,000	-
Staff/Personnel Services	313,961	350,057	(36,096)
Technology Services	1,930,419	1,953,550	(23,131)
Operations & Maintenance	5,885,659	5,684,078	201,581
Facilities Construction/Improvement	198,631	-	198,631
Pupil Transportation	1,389,906	1,419,905	(29,999)
Athletics	882,227	900,947	(18,720)
Community Education	3,260,997	3,279,997	(19,000)
Other Financing Uses	11,250	9,900	1,350
Total Expenditures	70,400,058	71,174,201	(774,143)
Effect on Fund Balance	376,095	(1,111,764)	(1,487,859)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,096,376	10,096,376	0
Community Ed, Programming	1,776,538	2,195,488	418,950
Community Ed, Facility Rental	170,000	170,000	0
Community Ed, Senior Center	118,444	118,444	0
Athletics, Registration Fees	155,000	155,000	0
Athletics, Gate Receipts	90,000	90,000	0
Okemos Education Association	13,000	13,000	0
Tuition	103,858	103,858	0
Print Shop Fees (internal)	55,000	55,000	0
Transportation Fees (internal)	55,000	55,000	0
Miscellaneous	198,632	198,632	0
State Sources:			
Foundation	33,151,669	34,454,809	1,303,140
Special Education	4,214,190	4,313,990	99,800
Hold Harmless	479,090	239,545	(239,545)
MPSERS Stabilization	6,168,920	6,168,920	0
MPSERS Cost Offset	1,972,262	1,952,262	(20,000)
At-Risk	1,069,060	1,069,060	0
Assessment & Literacy	97,114	103,890	6,776
Great Start Readiness Grant	500,824	500,824	0
Mental Health & Safety Grants	1,425,933	615,439	(810,494)
Other	642,101	1,228,129	586,028
Federal Sources			
Title I, II, III, IV	428,324	406,932	(21,392)
Special Education IDEA	21,929	21,929	0
Medicaid Outreach	41,000	30,000	(11,000)
Cornovirus Relief Funds	2,446,839	614,910	(1,831,929)
Transfers - ISD			
Special Education ISD	5,174,000	5,011,000	(163,000)
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Other Financing Sources	31,050	-	(31,050)
	<u>70,776,153</u>	<u>70,062,437</u>	<u>(713,716)</u>
Summary of Fund Balance			
Beginning Fund Balance	9,922,868	10,298,963	376,095
Operational surplus (deficit)	376,095	(1,111,764)	(1,487,859)
Ending Fund Balance	<u>10,298,963</u>	<u>9,187,199</u>	<u>(1,111,764)</u>
	<u>14.6%</u>	<u>12.9%</u>	

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,783,324	1,734,081	49,243
Hiawatha	1,737,927	1,703,491	34,436
Bennett Woods	1,747,077	1,709,241	37,836
Benefits			
Cornell	356,982	346,943	10,039
Hiawatha	329,463	335,884	(6,421)
Bennett Woods	315,978	309,371	6,607
Retirement & FICA			
Cornell	1,032,500	992,589	39,911
Hiawatha	1,010,146	974,839	35,307
Bennett Woods	1,012,594	978,374	34,220
Contracted Staff & Services			
Cornell	27,450	27,450	-
Hiawatha	58,368	17,450	40,918
Bennett Woods	58,368	17,450	40,918
Supplies & Other			
Cornell	36,680	26,180	10,500
Hiawatha	34,521	30,073	4,448
Bennett Woods	44,132	29,430	14,702
Textbooks, New & Replacement			
Cornell	51,154	8,154	43,000
Hiawatha	51,010	8,010	43,000
Bennett Woods	51,748	8,748	43,000
Outgoing Transfer - Substitutes	231,360	231,360	-
	9,970,782	9,489,118	481,664
Beginnergarten, 117			
Wages	111,906	115,408	(3,502)
Benefits	8,256	8,289	(33)
Retirement & FICA	64,862	66,059	(1,197)
Supplies & Other	821	821	-
Textbooks, New & Replacement	342	342	-
	186,187	190,919	(4,732)
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,305,914	2,400,165	(94,251)
Chippewa	2,551,083	2,597,138	(46,055)
Benefits			
Kinawa	425,044	438,553	(13,509)
Chippewa	378,464	384,937	(6,473)
Retirement & FICA			
Kinawa	1,338,692	1,368,340	(29,648)
Chippewa	1,475,415	1,481,120	(5,705)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Contracted Staff & Services			
Kinawa	60,118	19,200	40,918
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	57,136	51,136	6,000
Chippewa	57,534	44,934	12,600
Textbooks, New & Replacement			
Kinawa	50,260	7,260	43,000
Chippewa	11,790	6,790	5,000
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Substitutes	238,480	238,480	-
	8,967,230	9,055,353	(88,123)
High School Instruction, 113			
Wages	5,142,183	5,257,167	(114,984)
Benefits	808,939	827,621	(18,682)
Retirement & FICA	2,953,604	3,001,771	(48,167)
Contracted Staff & Services	43,000	43,000	-
Supplies & Other	108,760	97,489	11,271
Textbooks, New & Replacement	120,464	135,464	(15,000)
Student Recovery Services	240,000	253,667	(13,667)
Dual Enrollment	80,000	80,000	-
Tuit Pymts (Early College, MVU, HSDCI)	130,000	110,000	20,000
Outgoing Transfer - Substitutes	188,720	188,720	-
	9,815,670	9,994,899	(179,229)
Montessori Elementary, 116			
Wages	1,307,186	1,316,538	(9,352)
Benefits	270,655	278,462	(7,807)
Retirement & FICA	756,012	753,577	2,435
Contracted Staff & Services	8,904	8,904	-
Supplies & Other	30,311	19,691	10,620
Textbooks, New & Replacement	48,472	5,472	43,000
Outgoing Transfer - Substitutes	50,960	50,960	-
	2,472,500	2,433,604	38,896
Montessori 5-8, 112-9700			
Wages	702,877	731,757	(28,880)
Benefits	155,014	159,715	(4,701)
Retirement & FICA	407,386	418,858	(11,472)
Contracted Staff & Services	450	450	-
	1,265,727	1,310,780	(45,053)
Total Montessori Instruction	3,738,227	3,744,384	(6,157)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Special Education - Instructional Programs 122			
Wages	4,143,784	4,260,019	(116,235)
Benefits	727,948	746,624	(18,676)
Retirement & FICA	2,387,817	2,424,400	(36,583)
Contracted Staff & Services	59,610	57,574	2,036
Supplies & Other	25,326	25,000	326
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	72,800	72,800	-
	<u>7,418,085</u>	<u>7,587,217</u>	<u>(169,132)</u>
Special Education - Psychological Services, 214			
Wages	415,554	433,633	(18,079)
Benefits	62,453	64,477	(2,024)
Retirement & FICA	240,799	248,171	(7,372)
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	<u>725,006</u>	<u>752,481</u>	<u>(27,475)</u>
Special Education - Speech & Language Services, 215			
Wages	469,766	514,351	(44,585)
Benefits	51,784	70,310	(18,526)
Retirement & FICA	272,264	294,405	(22,141)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	<u>796,734</u>	<u>881,986</u>	<u>(85,252)</u>
Special Education - Social Work Services, 216			
Wages	669,146	693,168	(24,022)
Benefits	82,782	85,167	(2,385)
Retirement & FICA	387,836	396,778	(8,942)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	<u>1,142,684</u>	<u>1,178,033</u>	<u>(35,349)</u>
Special Education - Teacher Consultants, 218			
Wages	175,166	247,636	(72,470)
Benefits	25,386	43,319	(17,933)
Retirement & FICA	101,527	141,747	(40,220)
	<u>302,079</u>	<u>432,702</u>	<u>(130,623)</u>
Special Education - Interpreter			
Wages	39,302	47,928	(8,626)
Benefits	2,845	2,917	(72)
Retirement & FICA	22,759	27,419	(4,660)
	<u>64,906</u>	<u>78,264</u>	<u>(13,358)</u>
Total Special Education	<u>10,449,494</u>	<u>10,910,683</u>	<u>(461,189)</u>

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Compensatory Education , 125 & 126			
Wages	718,371	777,366	(58,995)
Benefits	90,057	99,222	(9,165)
Retirement & FICA	415,454	444,887	(29,433)
Contracted Staff & Services	495,623	332,321	163,302
Supplies & Other	44,582	48,665	(4,083)
	1,764,087	1,702,461	61,626
Gifted Programs, 9200			
Wages	93,222	94,154	(932)
Benefits	5,604	5,636	(32)
Retirement & FICA	54,031	53,894	137
	152,857	153,684	(827)
Guidance Services, 212			
Wages	961,017	1,011,122	(50,105)
Benefits	121,763	124,932	(3,169)
Retirement & FICA	557,007	578,771	(21,764)
Contracted Staff & Services	27,737	-	27,737
Supplies & Other	34,050	3,000	31,050
	1,701,574	1,717,825	(16,251)
Other Pupil Services, 213 & 219			
Wages	154,611	215,726	(61,115)
Benefits	18,468	38,353	(19,885)
Retirement & FICA	89,613	123,483	(33,870)
Contracted Staff & Services	526,924	462,555	64,369
Supplies & Other	10,000	-	10,000
	799,616	840,117	(40,501)
Improvement of Instruction, 221			
Wages	1,009,727	1,344,546	(334,819)
Benefits	172,620	177,741	(5,121)
Retirement & FICA	585,171	769,615	(184,444)
Contracted Staff & Services	240,660	305,431	(64,771)
Supplies & Other	90,350	51,695	38,655
Outgoing Transfer - Substitutes	6,756	51,756	(45,000)
	2,105,284	2,700,784	(595,500)
Educational Media Center, 222 & 223			
Wages	352,215	359,449	(7,234)
Benefits	69,078	70,746	(1,668)
Retirement & FICA	204,144	205,747	(1,603)
Contracted Staff & Services	4,500	4,500	-
Educational Media	30,000	30,000	-
Supplies & Other	19,000	19,000	-
	678,937	689,442	(10,505)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Special Education, Staff Direction, 226			
Wages	172,030	173,604	(1,574)
Benefits	47,357	48,850	(1,493)
Retirement & FICA	99,200	98,933	267
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	336,437	339,237	(2,800)
Other Instructional Staff Services, 229			
Wages	80,928	84,415	(3,487)
Benefits	20,916	21,942	(1,026)
Retirement & FICA	46,969	48,319	(1,350)
	148,813	154,676	(5,863)
Board of Education, 231			
Contracted Services	117,100	117,100	-
Travel & Conference	4,200	4,200	-
	121,300	121,300	-
Communication Services, 282			
Wages	-	56,777	(56,777)
Benefits	-	24,196	(24,196)
Retirement & FICA	-	32,498	(32,498)
	-	113,471	(113,471)
Executive Administration, 232			
Wages	358,615	351,367	7,248
Benefits	71,755	50,059	21,696
Retirement & FICA	192,760	185,630	7,130
Contracted Staff & Services	55,300	55,300	-
Supplies & Other	15,800	15,800	-
	694,230	658,156	36,074
Building Administration, Elementary, 241			
Wages	998,071	1,026,628	(28,557)
Benefits	222,824	229,510	(6,686)
Retirement & FICA	578,483	587,643	(9,160)
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	1,821,689	1,866,092	(44,403)
Building Administration, Middle School, 242			
Wages	677,227	679,153	(1,926)
Benefits	133,456	136,798	(3,342)
Retirement & FICA	392,523	388,748	3,775
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,233,506	1,234,999	(1,493)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Building Administration, High School, 243			
Wages	497,664	504,364	(6,700)
Benefits	82,896	84,796	(1,900)
Retirement & FICA	288,450	288,702	(252)
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	895,130	903,982	(8,852)
Total Building Administration	3,950,325	4,005,073	(54,748)
Fiscal Services, 252			
Wages	328,260	282,472	45,788
Benefits	78,158	58,078	20,080
Retirement & FICA	190,260	161,688	28,572
Contracted Staff & Services	27,500	169,250	(141,750)
Supplies & Other	3,200	3,200	-
	627,378	674,688	(47,310)
Internal Services - Print shop, 258			
Wages	41,887	42,282	(395)
Benefits	18,416	19,012	(596)
Retirement & FICA	24,277	24,203	74
Contracted Staff & Services	30,000	30,000	-
Supplies & Other	45,000	45,000	-
	159,580	160,497	(917)
Other Business Services, 259			
Workers Compensation	80,000	80,000	-
Legal Liability Insurance	29,600	29,600	-
Bank Service Charges	40,000	40,000	-
Other Fees	9,400	9,400	-
	159,000	159,000	-
Staff/Personnel Services, 283			
Wages	168,751	191,886	(23,135)
Benefits	29,401	30,335	(934)
Retirement & FICA	97,809	109,836	(12,027)
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	313,961	350,057	(36,096)
Technology Services, 284			
Wages	723,402	790,310	(66,908)
Benefits	170,518	176,245	(5,727)
Retirement & FICA	419,284	452,375	(33,091)
Contracted Staff & Services	114,626	76,626	38,000
Annual User Fees/Contracts	499,089	454,494	44,595
Supplies & Other	3,500	3,500	-
	1,930,419	1,953,550	(23,131)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Security Services, 266			
Wages	3,507	-	3,507
Benefits	-	-	-
Retirement & FICA	1,818	-	1,818
Contracted Staff & Services	221,183	193,641	27,542
Supplies & Other	28,995	50,000	(21,005)
	255,503	243,641	11,862
Operation & Maintenance, 261			
Wages	1,018,383	1,000,965	17,418
Benefits	264,133	243,070	21,063
Retirement & FICA	590,254	572,952	17,302
Contracted Custodial	1,109,050	1,109,050	-
Contracted Staff & Services	743,686	600,750	142,936
Supplies & Other	515,000	495,000	20,000
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	314,000	343,000	(29,000)
Electricity	745,000	745,000	-
Water & Sewer	61,000	61,000	-
Waste & Trash Disposal	61,000	61,000	-
Property, Casualty & Fleet Insurance	177,650	177,650	-
	5,630,156	5,440,437	189,719
Total Operations & Maintenance	5,885,659	5,684,078	201,581
Facilities Construction/Improvement			
Building Improvements	198,631	-	198,631
	198,631	-	198,631
Pupil Transportation, 271			
Wages	644,954	664,424	(19,470)
Benefits	160,521	164,503	(3,982)
Retirement & FICA	366,721	373,268	(6,547)
Contracted Services	42,010	42,010	-
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	126,000	126,000	-
Supplies & Other	38,500	38,500	-
	1,389,906	1,419,905	(29,999)
Athletics, 293			
Salaries	135,173	138,479	(3,306)
Coaches/Games Workers	192,816	192,816	-
Benefits	27,977	28,860	(883)
Retirement & FICA	190,101	189,632	469
Contracted Coaches/Game Workers	214,560	214,560	-
Contracted Services	91,600	91,600	-
Supplies & Other	30,000	45,000	(15,000)
	882,227	900,947	(18,720)

**Okemos Public Schools
General Operating Fund
2024-25 Proposed Budget**

	2023-24 Revised Budget #2	2024-25 Original Budget	Impact of Change
Community Education - Child Care, 351			
Wages	687,481	763,270	(75,789)
Benefits	123,613	126,988	(3,375)
Retirement & FICA	395,724	434,363	(38,639)
Contracted Staff & Services	837,665	756,615	81,050
Supplies & Other	101,575	101,575	-
	2,146,058	2,182,811	(36,753)
Community Education - Recreation/Enrichment, 321			
Wages	44,734	22,971	21,763
Benefits	23,296	11,994	11,302
Retirement & FICA	25,928	13,149	12,779
Contracted Staff & Services	270,000	270,000	-
Supplies & Other	11,000	11,000	-
	374,958	329,114	45,844
Community Education - School Readiness, 343x			
Wages	169,938	173,657	(3,719)
Benefits	26,683	27,216	(533)
Retirement & FICA	97,078	98,163	(1,085)
Contracted Staff & Services	162,464	149,587	12,877
Supplies & Other	44,661	52,201	(7,540)
	500,824	500,824	-
Community Education - Senior Center, 391			
Wages	54,631	55,151	(520)
Benefits	5,391	5,395	(4)
Retirement & FICA	31,422	31,286	136
Contracted Staff & Services	27,000	27,000	-
	118,444	118,832	(388)
Community Education - Facilities Use, 311			
Wages	12,126	22,972	(10,846)
Benefits	1,259	11,996	(10,737)
Retirement & FICA	7,028	13,148	(6,120)
Contracted Staff & Services	45,000	45,000	-
Supplies & Other	1,500	1,500	-
Utilities	53,800	53,800	-
	120,713	148,416	(27,703)
Total Community Services	3,260,997	3,279,997	(19,000)
Other Financing Uses	11,250	9,900	1,350
Other Transfers Out	-	-	-
Total Expenditures	70,400,058	71,174,201	(774,143)