

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2025 as of May 19, 2025

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
REVENUES:			
Local sources	\$ 18,873,654	\$ 19,101,274	\$ 227,620
State sources	50,476,615	51,370,962	\$ 894,347
Federal sources	831,130	1,011,521	\$ 180,391
Total revenues	<u>70,181,399</u>	<u>71,483,757</u>	<u>1,302,358</u>
EXPENDITURES:			
Instruction:			
Basic programs	33,180,333	32,958,209	222,124
Added needs	9,035,101	9,309,622	(274,521)
Total instruction	<u>42,215,434</u>	<u>42,267,831</u>	<u>(52,397)</u>
Supporting services:			
Pupil	5,646,504	5,807,016	(160,512)
Instructional staff	3,473,612	3,563,347	(89,735)
General administration	768,995	852,714	(83,719)
School administration	3,818,821	3,911,634	(92,813)
Business	996,278	1,008,237	(11,959)
Operations and maintenance	6,728,747	7,447,833	(719,086)
Transportation	1,369,416	1,398,084	(28,668)
Central	2,445,720	2,488,210	(42,490)
Athletics	882,647	1,009,449	(126,802)
Total supporting services	<u>26,130,740</u>	<u>27,486,524</u>	<u>(1,355,784)</u>
Facilities Construction/Improvement	-	30,000	(30,000)
Community services	3,487,638	3,687,162	(199,524)
Payments to other governmental agencies	9,600	9,600	-
Total Expenditures	<u>71,843,412</u>	<u>73,481,117</u>	<u>(1,637,705)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,662,013)</u>	<u>(1,997,360)</u>	<u>(335,347)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Extra-Ordinary Revenue	36,359	255,491	\$ 219,132
Other Financing Uses	93,523	71,133	22,390
Total other financing sources (uses)	<u>22,836</u>	<u>264,358</u>	<u>241,522</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (1,639,177)</u></u>	<u><u>\$ (1,733,002)</u></u>	<u><u>\$ (93,825)</u></u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	10,928,321	10,928,321	-
End of year	<u><u>\$ 9,289,144</u></u>	<u><u>\$ 9,195,319</u></u>	<u><u>\$ (93,825)</u></u>

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Revenues			
Local	13,501,654	13,451,774	(49,880)
State	50,476,615	51,370,962	894,347
Federal	831,130	1,011,521	180,391
Transfers - ISD	5,372,000	5,649,500	277,500
Other Financing Sources	116,359	335,491	219,132
Total Revenues	70,297,758	71,819,248	1,521,490
Expenditures			
Elementary Instruction	9,665,844	9,940,214	(274,370)
Middle School Instruction	8,904,465	9,130,129	(225,664)
High School Instruction	10,731,035	9,960,605	770,430
Montessori (PPK-8)	3,539,190	3,623,957	(84,767)
Beginndergarten	181,244	186,591	(5,347)
Summer Programs	158,555	116,713	41,842
Special Education	10,479,051	10,756,723	(277,672)
Compensatory Education	1,830,892	1,912,393	(81,501)
Gifted Programs	145,748	145,748	-
Guidance Services	1,636,370	1,680,086	(43,716)
Other Pupil Services	735,292	767,436	(32,144)
Improvement of Instruction	2,213,184	2,272,237	(59,053)
Educational Media Services	642,305	659,865	(17,560)
Direction of Special Education	325,713	332,282	(6,569)
Other Instructional Staff Services	146,662	153,215	(6,553)
Board of Education	121,300	188,700	(67,400)
Executive Administration	647,695	664,014	(16,319)
School Administration	3,818,821	3,911,634	(92,813)
Fiscal Services	650,762	660,726	(9,964)
Internal Services	126,916	128,911	(1,995)
Other Business Services	218,600	218,600	-
Communication Services	193,241	204,326	(11,085)
Staff/Personnel Services	336,071	342,138	(6,067)
Technology Services	1,916,408	1,941,746	(25,338)
Operations & Maintenance	6,715,747	7,432,833	(717,086)
Pupil Transportation	1,367,416	1,396,084	(28,668)
Athletics	882,647	1,009,449	(126,802)
Community Education	3,502,638	3,704,162	(201,524)
Other Governmental Agencies	9,600	9,600	-
Other Financing Uses	93,523	71,133	22,390
Total Expenditures	71,936,935	73,552,250	(1,615,315)
Effect on Fund Balance	(1,639,177)	(1,733,002)	(93,825)

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,416,515	10,278,729	(137,786)
Community Ed, Programming	2,200,488	2,211,768	11,280
Community Ed, Facility Rental	77,000	77,000	0
Community Ed, Senior Center	114,161	114,161	0
Athletics, Registration Fees	150,000	150,000	0
Athletics, Gate Receipts	95,000	95,000	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)	70,000	70,000	0
Donations	8,000	14,626	6,626
Miscellaneous	198,632	268,632	70,000
State Sources:			
Foundation	32,975,072	33,092,877	117,805
Special Education	4,494,992	4,494,992	0
Hold Harmless	239,545	239,545	0
MPSERS Stabilization	3,423,155	3,423,155	0
MPSERS Cost Offset	4,617,887	5,182,403	564,516
Transportation	338,120	338,120	0
At-Risk	1,138,153	1,138,153	0
Assessment & Literacy	114,263	101,990	(12,273)
Great Start Readiness Grant	688,523	855,662	167,139
Mental Health & Safety Grants	729,677	767,716	38,039
MI Kids Back on Track (extended year)	435,963	435,963	0
Other	1,281,265	1,300,386	19,121
Federal Sources			
Title I, II, III, IV	286,709	376,454	89,745
Special Education IDEA	18,881	18,881	0
Medicaid Outreach	40,000	40,000	0
Coronavirus Relief Funds	485,540	485,540	0
Filter First	-	90,646	90,646
Transfers - ISD			
Special Education ISD	5,372,000	5,599,500	227,500
Other ISD	-	50,000	50,000
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Extra-Ordinary Revenue	36,359	255,491	219,132
	<u>70,297,758</u>	<u>71,819,248</u>	<u>1,521,490</u>
Summary of Fund Balance			
Beginning Fund Balance	10,928,321	10,928,321	0
Operational surplus (deficit)	<u>(1,639,177)</u>	<u>(1,733,002)</u>	<u>(93,825)</u>
Ending Fund Balance	<u>9,289,144</u>	<u>9,195,319</u>	<u>(93,825)</u>
	<u>12.9%</u>	<u>12.5%</u>	

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,792,852	1,794,182	(1,330)
Hiawatha	1,689,171	1,716,065	(26,894)
Bennett Woods	1,771,571	1,786,937	(15,366)
Benefits			
Cornell	383,690	378,533	5,157
Hiawatha	324,369	321,674	2,695
Bennett Woods	364,980	361,609	3,371
Retirement & FICA			
Cornell	876,270	934,687	(58,417)
Hiawatha	825,976	896,227	(70,251)
Bennett Woods	865,890	927,760	(61,870)
Contracted Staff & Services			
Cornell	29,450	28,450	1,000
Hiawatha	49,450	58,450	(9,000)
Bennett Woods	29,450	37,070	(7,620)
Supplies & Other			
Cornell	124,018	129,652	(5,634)
Hiawatha	123,791	129,425	(5,634)
Bennett Woods	127,484	135,121	(7,637)
Textbooks, New & Replacement			
Cornell	7,884	7,884	-
Hiawatha	7,920	7,920	-
Bennett Woods	8,568	8,568	-
Outgoing Transfer - Substitutes	263,060	280,000	(16,940)
	9,665,844	9,940,214	(274,370)
Beginnergarten, 117			
Wages	115,408	115,408	-
Benefits	8,328	8,328	-
Retirement & FICA	56,284	61,631	(5,347)
Supplies & Other	864	864	-
Textbooks, New & Replacement	360	360	-
	181,244	186,591	(5,347)
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,478,347	2,501,909	(23,562)
Chippewa	2,562,456	2,584,980	(22,524)
Benefits			
Kinawa	462,966	453,464	9,502
Chippewa	402,247	401,047	1,200
Retirement & FICA			
Kinawa	1,210,585	1,308,486	(97,901)
Chippewa	1,251,511	1,364,890	(113,379)
Contracted Staff & Services			

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	106,773	106,636	137
Chippewa	48,590	46,707	1,883
Textbooks, New & Replacement			
Kinawa	7,340	6,410	930
Chippewa	7,250	6,600	650
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Substitutes	329,900	312,500	17,400
	8,904,465	9,130,129	(225,664)
High School Instruction, 113			
Wages	5,533,295	5,374,007	159,288
Benefits	877,535	871,060	6,475
Retirement & FICA	3,354,350	2,776,583	577,767
Contracted Staff & Services	16,000	16,000	-
Supplies & Other	102,945	102,945	-
Textbooks, New & Replacement	135,126	135,126	-
Student Recovery Services	220,384	220,384	-
Dual Enrollment	160,000	160,000	-
Tuit Pymts (Early College, MVU, HSDCI)	110,000	124,000	(14,000)
Outgoing Transfer - Substitutes	221,400	180,500	40,900
	10,731,035	9,960,605	770,430
Montessori Elementary, 116			
Wages	1,312,048	1,322,758	(10,710)
Benefits	261,753	257,443	4,310
Retirement & FICA	641,506	689,431	(47,925)
Contracted Staff & Services	10,904	10,904	-
Supplies & Other	117,989	123,623	(5,634)
Textbooks, New & Replacement	5,418	5,418	-
Outgoing Transfer - Substitutes	50,960	68,500	(17,540)
	2,400,578	2,478,077	(77,499)
Montessori 5-8, 112-9700			
Wages	666,375	666,375	-
Benefits	146,796	146,796	-
Retirement & FICA	324,991	324,991	-
Contracted Staff & Services	450	450	-
Supplies & Other	-	5,688	(5,688)
Textbooks, New & Replacement	-	1,580	(1,580)
	1,138,612	1,145,880	(7,268)
Total Montessori Instruction	3,539,190	3,623,957	(84,767)

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Summer Programs			
Wages	58,076	58,076	-
Retirement & FICA	31,637	31,637	-
Contracted Staff & Services	27,000	27,000	-
	116,713	116,713	-
Special Education - Instructional Programs 122			
Wages	4,210,112	4,249,412	(39,300)
Benefits	784,385	784,385	-
Retirement & FICA	2,050,462	2,195,982	(145,520)
Contracted Staff & Services	58,650	58,650	-
Supplies & Other	27,000	27,000	-
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	72,800	81,000	(8,200)
	7,204,209	7,397,229	(193,020)
Special Education - Psychological Services, 214			
Wages	431,570	434,570	(3,000)
Benefits	68,186	68,186	-
Retirement & FICA	211,611	228,868	(17,257)
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	717,567	737,824	(20,257)
Special Education - Speech & Language Services, 215			
Wages	534,376	538,576	(4,200)
Benefits	62,389	62,389	-
Retirement & FICA	261,517	279,618	(18,101)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	861,202	883,503	(22,301)
Special Education - Social Work Services, 216			
Wages	730,808	730,808	-
Benefits	93,015	92,525	490
Retirement & FICA	357,667	386,556	(28,889)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	1,184,410	1,212,809	(28,399)
Special Education - Teacher Consultants, 218			
Wages	262,459	263,059	(600)
Benefits	48,063	48,063	-
Retirement & FICA	128,003	139,968	(11,965)
	438,525	451,090	(12,565)

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Special Education - Interpreter			
Wages	47,201	47,201	-
Benefits	2,917	2,917	-
Retirement & FICA	23,020	24,150	(1,130)
	73,138	74,268	(1,130)
Total Special Education	10,479,051	10,756,723	(277,672)
Compensatory Education , 125 & 126, 361			
Wages	867,543	875,279	(7,736)
Benefits	117,039	117,039	-
Retirement & FICA	435,435	455,880	(20,445)
Contracted Staff & Services	409,474	417,083	(7,609)
Supplies & Other	43,243	47,112	(3,869)
	1,872,734	1,912,393	(39,659)
Gifted Programs, 9200			
Wages	94,154	94,154	-
Benefits	5,675	5,675	-
Retirement & FICA	45,919	45,919	-
	145,748	145,748	-
Guidance Services, 212			
Wages	986,541	998,541	(12,000)
Benefits	165,694	165,554	140
Retirement & FICA	481,135	512,991	(31,856)
Supplies & Other	3,000	3,000	-
	1,636,370	1,680,086	(43,716)
Other Pupil Services, 213 & 219			
Wages	215,726	216,626	(900)
Benefits	38,353	38,353	-
Retirement & FICA	105,212	109,331	(4,119)
Contracted Staff & Services	376,001	387,501	(11,500)
Supplies & Other	-	15,625	(15,625)
	735,292	767,436	(32,144)
Improvement of Instruction, 221			
Wages	1,142,068	1,140,817	1,251
Benefits	184,987	185,259	(272)
Retirement & FICA	568,242	608,319	(40,077)
Contracted Staff & Services	207,240	252,116	(44,876)
Supplies & Other	44,892	18,942	25,950
Outgoing Transfer - Substitutes	65,755	66,784	(1,029)
	2,213,184	2,272,237	(59,053)

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Educational Media Center, 222 & 223			
Wages	359,449	362,749	(3,300)
Benefits	72,554	72,554	-
Retirement & FICA	175,302	189,562	(14,260)
Educational Media	30,000	30,000	-
Supplies & Other	5,000	5,000	-
	642,305	659,865	(17,560)
Special Education, Staff Direction, 226			
Wages	173,637	173,637	-
Benefits	48,850	48,850	-
Retirement & FICA	85,376	91,945	(6,569)
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	325,713	332,282	(6,569)
Other Instructional Staff Services, 229			
Wages	82,802	84,053	(1,251)
Benefits	23,478	23,206	272
Retirement & FICA	40,382	44,987	(4,605)
Supplies & Other	-	969	(969)
	146,662	153,215	(6,553)
Board of Education, 231			
Contracted Services	117,100	184,500	(67,400)
Travel & Conference	4,200	4,200	-
	121,300	188,700	(67,400)
Communication Services, 282			
Wages	110,307	115,862	(5,555)
Benefits	24,638	24,684	(46)
Retirement & FICA	53,796	59,280	(5,484)
Supplies & Other	4,500	4,500	-
	193,241	204,326	(11,085)
Executive Administration, 232			
Wages	354,989	354,989	-
Benefits	50,075	50,075	-
Retirement & FICA	160,281	176,600	(16,319)
Contracted Staff & Services	66,550	66,550	-
Supplies & Other	15,800	15,800	-
	647,695	664,014	(16,319)
Building Administration, Elementary, 241			
Wages	1,035,300	1,040,600	(5,300)
Benefits	181,358	178,630	2,728
Retirement & FICA	506,214	546,484	(40,270)
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Building Administration, Middle School, 242			
Wages	685,881	688,481	(2,600)
Benefits	152,814	152,414	400
Retirement & FICA	334,503	359,676	(25,173)
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,203,498	1,230,871	(27,373)
Building Administration, High School, 243			
Wages	508,457	510,257	(1,800)
Benefits	87,583	87,583	-
Retirement & FICA	247,980	268,778	(20,798)
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	870,140	892,738	(22,598)
Total Building Administration	3,818,821	3,911,634	(92,813)
Fiscal Services, 252			
Wages	282,472	282,472	-
Benefits	58,078	58,078	-
Retirement & FICA	137,762	147,726	(9,964)
Contracted Staff & Services	169,250	169,250	-
Supplies & Other	3,200	3,200	-
	650,762	660,726	(9,964)
Internal Services - Print shop, 258			
Wages	42,282	42,282	-
Benefits	19,012	19,012	-
Retirement & FICA	20,622	22,617	(1,995)
Supplies & Other	45,000	45,000	-
	126,916	128,911	(1,995)
Other Business Services, 259			
Workers Compensation	124,000	124,000	-
Legal Liability Insurance	32,000	32,000	-
Bank Service Charges	55,000	55,000	-
Other Fees	7,600	7,600	-
	218,600	218,600	-
Staff/Personnel Services, 283			
Wages	193,401	193,401	-
Benefits	30,348	30,348	-
Retirement & FICA	94,322	100,389	(6,067)
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Technology Services, 284			
Wages	747,238	747,238	-
Benefits	152,865	152,865	-
Retirement & FICA	364,428	389,766	(25,338)
Contracted Staff & Services	79,626	79,626	-
Annual User Fees/Contracts	547,251	547,251	-
Supplies & Other	25,000	25,000	-
	1,916,408	1,941,746	(25,338)
Security Services, 266			
Wages	2,750	9,970	(7,220)
Retirement & FICA	1,532	4,582	(3,050)
Contracted Staff & Services	232,333	232,334	(1)
Supplies & Other	28,473	43,789	(15,316)
	265,088	290,675	(25,587)
Operation & Maintenance, 261			
Wages	997,363	945,060	52,303
Benefits	220,153	196,158	23,995
Retirement & FICA	487,192	486,343	849
Contracted Custodial	1,109,050	1,109,050	-
Contracted Staff & Services	1,526,451	2,143,851	(617,400)
Supplies & Other	640,000	713,246	(73,246)
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	343,000	294,000	49,000
Electricity	745,000	842,000	(97,000)
Water & Sewer	61,000	83,000	(22,000)
Waste & Trash Disposal	61,000	69,000	(8,000)
Property, Casualty & Fleet Insurance	229,450	229,450	-
	6,450,659	7,142,158	(691,499)
Total Operations & Maintenance/Security	6,715,747	7,432,833	(717,086)
Facilities Construction/Improvement			
Building Improvements	-	30,000	(30,000)
	-	30,000	(30,000)
Pupil Transportation, 271			
Wages	667,168	667,368	(200)
Benefits	166,540	167,540	(1,000)
Retirement & FICA	321,598	347,966	(26,368)
Contracted Services	36,410	36,310	100
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	126,000	126,000	-
Supplies & Other	38,500	39,700	(1,200)
	1,367,416	1,396,084	(28,668)

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Athletics, 293			
Salaries	138,479	138,479	-
Coaches/Games Workers	192,816	192,816	-
Benefits	38,620	38,620	-
Retirement & FICA	161,572	172,474	(10,902)
Contracted Coaches/Game Workers	214,560	236,560	(22,000)
Contracted Services	91,600	167,000	(75,400)
Supplies & Other	45,000	63,500	(18,500)
	882,647	1,009,449	(126,802)
Community Education - Child Care, 351			
Wages	690,228	729,725	(39,497)
Benefits	129,893	128,322	1,571
Retirement & FICA	336,581	373,434	(36,853)
Contracted Staff & Services	948,195	873,255	74,940
Supplies & Other	101,575	131,575	(30,000)
	2,206,472	2,236,311	(29,839)
Community Education - Recreation/Enrichment, 321			
Wages	22,971	24,573	(1,602)
Benefits	11,976	11,957	19
Retirement & FICA	11,203	11,984	(781)
Contracted Staff & Services	295,000	295,000	-
Supplies & Other	11,000	11,000	-
	352,150	354,514	(2,364)
Community Education - School Readiness, 343x			
Wages	203,152	221,271	(18,119)
Benefits	44,296	49,033	(4,737)
Retirement & FICA	99,973	109,700	(9,727)
Contracted Staff & Services	219,601	268,517	(48,916)
Supplies & Other	121,681	207,141	(85,460)
	688,703	855,662	(166,959)
Community Education - Senior Center, 391			
Wages	55,151	55,151	-
Benefits	5,395	5,395	-
Retirement & FICA	26,615	26,615	-
Contracted Staff & Services	27,000	27,000	-
	114,161	114,161	-

**Okemos Public Schools
General Operating Fund
2024-25 Revised Budget #2**

	2024-25 Revised Budget #1	2024-25 Revised Budget #2	Impact of Change
Community Education - Facilities Use, 311			
Wages	22,972	24,573	(1,601)
Benefits	11,978	11,957	21
Retirement & FICA	11,202	11,984	(782)
Contracted Staff & Services	39,000	39,000	-
Supplies & Other	1,000	1,000	-
Utilities	55,000	55,000	-
	141,152	143,514	(2,362)
Total Community Services	3,502,638	3,704,162	(201,524)
Sub-Grantee Payment	9,600	9,600	-
Other Financing Uses	93,523	71,133	22,390
Total Expenditures	71,936,935	73,552,250	(1,615,315)