

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2025 as of December 9, 2024

	<u>2024-25 Original Budget</u>	<u>2024-25 Revised Budget</u>	<u>Impact of Change</u>
REVENUES:			
Local sources	\$ 18,261,798	\$ 18,873,654	\$ 611,856
State sources	50,646,868	50,476,615	(170,253)
Federal sources	1,073,771	831,130	(242,641)
Total revenues	<u>69,982,437</u>	<u>70,181,399</u>	<u>198,962</u>
EXPENDITURES:			
Instruction:			
Basic programs	32,474,673	33,180,333	(705,660)
Added needs	9,289,678	9,035,101	254,577
Total instruction	<u>41,764,351</u>	<u>42,215,434</u>	<u>(451,083)</u>
Supporting services:			
Pupil	5,881,408	5,646,504	234,904
Instructional staff	4,037,823	3,473,612	564,211
General administration	779,456	768,995	10,461
School administration	4,005,073	3,818,821	186,252
Business	994,185	996,278	(2,093)
Operations and maintenance	5,684,078	6,728,747	(1,044,669)
Transportation	1,419,905	1,369,416	50,489
Central	2,417,078	2,445,720	(28,642)
Athletics	900,947	882,647	18,300
Total supporting services	<u>26,119,953</u>	<u>26,130,740</u>	<u>(10,787)</u>
Community services	3,279,997	3,487,638	(207,641)
Payments to other governmental agencies	-	9,600	(9,600)
Total Expenditures	<u>71,164,301</u>	<u>71,843,412</u>	<u>(679,111)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,181,864)</u>	<u>(1,662,013)</u>	<u>(480,149)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	-
Extra-Ordinary Revenue	-	36,359	36,359
Other Financing Uses	9,900	93,523	(83,623)
Total other financing sources (uses)	<u>70,100</u>	<u>22,836</u>	<u>(47,264)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,111,764)</u>	<u>\$ (1,639,177)</u>	<u>\$ (527,413)</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	10,298,963	10,928,321	629,358
End of year	<u>\$ 9,187,199</u>	<u>\$ 9,289,144</u>	<u>\$ 101,945</u>

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Revenues			
Local	13,250,798	13,501,654	250,856
State	50,646,868	50,476,615	(170,253)
Federal	1,073,771	831,130	(242,641)
Transfers - ISD	5,011,000	5,372,000	361,000
Other Financing Sources	80,000	116,359	36,359
Total Revenues	70,062,437	70,297,758	235,321
Expenditures			
Elementary Instruction	9,461,662	9,665,844	(204,182)
Middle School Instruction	9,025,453	8,904,465	120,988
High School Instruction	9,940,787	10,731,035	(790,248)
Montessori (PPK-8)	3,744,384	3,539,190	205,194
Beginnergarten	190,919	181,244	9,675
Summer Programs	111,468	158,555	(47,087)
Special Education	10,910,683	10,479,051	431,632
Compensatory Education	1,702,461	1,830,892	(128,431)
Gifted Programs	153,684	145,748	7,936
Guidance Services	1,717,825	1,636,370	81,455
Other Pupil Services	840,117	735,292	104,825
Improvement of Instruction	2,700,784	2,213,184	487,600
Educational Media Services	689,442	642,305	47,137
Direction of Special Education	339,237	325,713	13,524
Other Instructional Staff Services	154,676	146,662	8,014
Board of Education	121,300	121,300	-
Executive Administration	771,627	647,695	123,932
School Administration	4,005,073	3,818,821	186,252
Fiscal Services	674,688	650,762	23,926
Internal Services	160,497	126,916	33,581
Other Business Services	159,000	218,600	(59,600)
Communication Services	-	193,241	(193,241)
Staff/Personnel Services	350,057	336,071	13,986
Technology Services	1,953,550	1,916,408	37,142
Operations & Maintenance	5,684,078	6,715,747	(1,031,669)
Pupil Transportation	1,419,905	1,367,416	52,489
Athletics	900,947	882,647	18,300
Community Education	3,279,997	3,502,638	(222,641)
Other Governmental Agencies	-	9,600	(9,600)
Other Financing Uses	9,900	93,523	(83,623)
Total Expenditures	71,174,201	71,936,935	(762,734)
Effect on Fund Balance	(1,111,764)	(1,639,177)	(527,413)

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,096,376	10,416,515	320,139
Community Ed, Programming	2,195,488	2,200,488	5,000
Community Ed, Facility Rental	170,000	77,000	(93,000)
Community Ed, Senior Center	118,444	114,161	(4,283)
Athletics, Registration Fees	155,000	150,000	(5,000)
Athletics, Gate Receipts	90,000	95,000	5,000
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	70,000	15,000
Donations	-	8,000	8,000
Miscellaneous	198,632	198,632	0
State Sources:			
Foundation	34,454,809	32,975,072	(1,479,737)
Special Education	4,313,990	4,494,992	181,002
Hold Harmless	239,545	239,545	0
MPSERS Stabilization	6,168,920	3,423,155	(2,745,765)
MPSERS Cost Offset	1,952,262	4,617,887	2,665,625
Transportation	253,590	338,120	84,530
At-Risk	1,069,060	1,138,153	69,093
Assessment & Literacy	103,890	114,263	10,373
Great Start Readiness Grant	500,824	688,523	187,699
Mental Health & Safety Grants	615,439	729,677	114,238
MI Kids Back on Track (extended year)	-	435,963	435,963
Other	974,539	1,281,265	306,726
Federal Sources			
Title I, II, III, IV	406,932	286,709	(120,223)
Special Education IDEA	21,929	18,881	(3,048)
Medicaid Outreach	30,000	40,000	10,000
Cornovirus Relief Funds	614,910	485,540	(129,370)
Transfers - ISD			
Special Education ISD	5,011,000	5,372,000	361,000
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Extra-Ordinary Revenue	-	36,359	36,359
	70,062,437	70,297,758	235,321
Summary of Fund Balance			
Beginning Fund Balance	10,298,963	10,928,321	629,358
Operational surplus (deficit)	(1,111,764)	(1,639,177)	(527,413)
Ending Fund Balance	9,187,199	9,289,144	101,945
	12.9%	12.9%	

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,734,081	1,792,852	(58,771)
Hiawatha	1,685,876	1,689,171	(3,295)
Bennett Woods	1,709,241	1,771,571	(62,330)
Benefits			
Cornell	346,943	383,690	(36,747)
Hiawatha	335,884	324,369	11,515
Bennett Woods	309,371	364,980	(55,609)
Retirement & FICA			
Cornell	992,589	876,270	116,319
Hiawatha	964,998	825,976	139,022
Bennett Woods	978,374	865,890	112,484
Contracted Staff & Services			
Cornell	27,450	29,450	(2,000)
Hiawatha	17,450	49,450	(32,000)
Bennett Woods	17,450	29,450	(12,000)
Supplies & Other			
Cornell	26,180	124,018	(97,838)
Hiawatha	30,073	123,791	(93,718)
Bennett Woods	29,430	127,484	(98,054)
Textbooks, New & Replacement			
Cornell	8,154	7,884	270
Hiawatha	8,010	7,920	90
Bennett Woods	8,748	8,568	180
Outgoing Transfer - Substitutes	231,360	263,060	(31,700)
	9,461,662	9,665,844	(204,182)
Beginnergarten, 117			
Wages	115,408	115,408	-
Benefits	8,289	8,328	(39)
Retirement & FICA	66,059	56,284	9,775
Supplies & Other	821	864	(43)
Textbooks, New & Replacement	342	360	(18)
	190,919	181,244	9,675
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,390,915	2,478,347	(87,432)
Chippewa	2,587,138	2,562,456	24,682
Benefits			
Kinawa	438,553	462,966	(24,413)
Chippewa	384,937	402,247	(17,310)
Retirement & FICA			
Kinawa	1,363,246	1,210,585	152,661
Chippewa	1,475,564	1,251,511	224,053

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	51,136	106,773	(55,637)
Chippewa	44,934	48,590	(3,656)
Textbooks, New & Replacement			
Kinawa	7,260	7,340	(80)
Chippewa	6,790	7,250	(460)
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Substitutes	238,480	329,900	(91,420)
	9,025,453	8,904,465	120,988
High School Instruction, 113			
Wages	5,239,875	5,533,295	(293,420)
Benefits	827,621	877,535	(49,914)
Retirement & FICA	2,992,194	3,354,350	(362,156)
Contracted Staff & Services	16,000	16,000	-
Supplies & Other	97,246	102,945	(5,699)
Textbooks, New & Replacement	135,464	135,126	338
Student Recovery Services	253,667	220,384	33,283
Dual Enrollment	80,000	160,000	(80,000)
Tuit Pymts (Early College, MVU, HSDCI)	110,000	110,000	-
Outgoing Transfer - Substitutes	188,720	221,400	(32,680)
	9,940,787	10,731,035	(790,248)
Montessori Elementary, 116			
Wages	1,316,538	1,312,048	4,490
Benefits	278,462	261,753	16,709
Retirement & FICA	753,577	641,506	112,071
Contracted Staff & Services	8,904	10,904	(2,000)
Supplies & Other	19,691	117,989	(98,298)
Textbooks, New & Replacement	5,472	5,418	54
Outgoing Transfer - Substitutes	50,960	50,960	-
	2,433,604	2,400,578	33,026
Montessori 5-8, 112-9700			
Wages	731,757	666,375	65,382
Benefits	159,715	146,796	12,919
Retirement & FICA	418,858	324,991	93,867
Contracted Staff & Services	450	450	-
	1,310,780	1,138,612	172,168
Total Montessori Instruction	3,744,384	3,539,190	205,194

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Summer Programs			
Wages	54,157	84,287	(30,130)
Retirement & FICA	30,068	46,180	(16,112)
Contracted Staff & Services	27,000	28,088	(1,088)
Supplies & Other	243	-	243
	111,468	158,555	(47,087)
Special Education - Instructional Programs 122			
Wages	4,260,019	4,210,112	49,907
Benefits	746,624	784,385	(37,761)
Retirement & FICA	2,424,400	2,050,462	373,938
Contracted Staff & Services	57,574	58,650	(1,076)
Supplies & Other	25,000	27,000	(2,000)
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	72,800	72,800	-
	7,587,217	7,204,209	383,008
Special Education - Psychological Services, 214			
Wages	433,633	431,570	2,063
Benefits	64,477	68,186	(3,709)
Retirement & FICA	248,171	211,611	36,560
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	752,481	717,567	34,914
Special Education - Speech & Language Services, 215			
Wages	514,351	534,376	(20,025)
Benefits	70,310	62,389	7,921
Retirement & FICA	294,405	261,517	32,888
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	881,986	861,202	20,784
Special Education - Social Work Services, 216			
Wages	693,168	730,808	(37,640)
Benefits	85,167	93,015	(7,848)
Retirement & FICA	396,778	357,667	39,111
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	1,178,033	1,184,410	(6,377)
Special Education - Teacher Consultants, 218			
Wages	247,636	262,459	(14,823)
Benefits	43,319	48,063	(4,744)
Retirement & FICA	141,747	128,003	13,744
	432,702	438,525	(5,823)

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Special Education - Interpreter			
Wages	47,928	47,201	727
Benefits	2,917	2,917	-
Retirement & FICA	27,419	23,020	4,399
	78,264	73,138	5,126
Total Special Education	10,910,683	10,479,051	431,632
Compensatory Education , 125 & 126			
Wages	777,366	841,332	(63,966)
Benefits	99,222	117,039	(17,817)
Retirement & FICA	444,887	420,892	23,995
Contracted Staff & Services	332,321	408,386	(76,065)
Supplies & Other	48,665	43,243	5,422
	1,702,461	1,830,892	(128,431)
Gifted Programs, 9200			
Wages	94,154	94,154	-
Benefits	5,636	5,675	(39)
Retirement & FICA	53,894	45,919	7,975
	153,684	145,748	7,936
Guidance Services, 212			
Wages	1,011,122	986,541	24,581
Benefits	124,932	165,694	(40,762)
Retirement & FICA	578,771	481,135	97,636
Supplies & Other	3,000	3,000	-
	1,717,825	1,636,370	81,455
Other Pupil Services, 213 & 219			
Wages	215,726	215,726	-
Benefits	38,353	38,353	-
Retirement & FICA	123,483	105,212	18,271
Contracted Staff & Services	462,555	376,001	86,554
	840,117	735,292	104,825
Improvement of Instruction, 221			
Wages	1,344,546	1,142,068	202,478
Benefits	177,741	184,987	(7,246)
Retirement & FICA	769,615	568,242	201,373
Contracted Staff & Services	305,431	207,240	98,191
Supplies & Other	51,695	44,892	6,803
Outgoing Transfer - Substitutes	51,756	65,755	(13,999)
	2,700,784	2,213,184	487,600

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Educational Media Center, 222 & 223			
Wages	359,449	359,449	-
Benefits	70,746	72,554	(1,808)
Retirement & FICA	205,747	175,302	30,445
Contracted Staff & Services	4,500	-	4,500
Educational Media	30,000	30,000	-
Supplies & Other	19,000	5,000	14,000
	689,442	642,305	47,137
Special Education, Staff Direction, 226			
Wages	173,604	173,637	(33)
Benefits	48,850	48,850	-
Retirement & FICA	98,933	85,376	13,557
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	339,237	325,713	13,524
Other Instructional Staff Services, 229			
Wages	84,415	82,802	1,613
Benefits	21,942	23,478	(1,536)
Retirement & FICA	48,319	40,382	7,937
	154,676	146,662	8,014
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	110,307	(53,530)
Benefits	24,196	24,638	(442)
Retirement & FICA	32,498	53,796	(21,298)
Supplies & Other	-	4,500	(4,500)
	113,471	193,241	(79,770)
Executive Administration, 232			
Wages	351,367	354,989	(3,622)
Benefits	50,059	50,075	(16)
Retirement & FICA	185,630	160,281	25,349
Contracted Staff & Services	55,300	66,550	(11,250)
Supplies & Other	15,800	15,800	-
	658,156	647,695	10,461
Building Administration, Elementary, 241			
Wages	1,026,628	1,035,300	(8,672)
Benefits	229,510	181,358	48,152
Retirement & FICA	587,643	506,214	81,429
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	1,866,092	1,745,183	120,909

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Building Administration, Middle School, 242			
Wages	679,153	685,881	(6,728)
Benefits	136,798	152,814	(16,016)
Retirement & FICA	388,748	334,503	54,245
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,234,999	1,203,498	31,501
Building Administration, High School, 243			
Wages	504,364	508,457	(4,093)
Benefits	84,796	87,583	(2,787)
Retirement & FICA	288,702	247,980	40,722
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	903,982	870,140	33,842
Total Building Administration	4,005,073	3,818,821	186,252
Fiscal Services, 252			
Wages	282,472	282,472	-
Benefits	58,078	58,078	-
Retirement & FICA	161,688	137,762	23,926
Contracted Staff & Services	169,250	169,250	-
Supplies & Other	3,200	3,200	-
	674,688	650,762	23,926
Internal Services - Print shop, 258			
Wages	42,282	42,282	-
Benefits	19,012	19,012	-
Retirement & FICA	24,203	20,622	3,581
Contracted Staff & Services	30,000	-	30,000
Supplies & Other	45,000	45,000	-
	160,497	126,916	33,581
Other Business Services, 259			
Workers Compensation	80,000	124,000	(44,000)
Legal Liability Insurance	29,600	32,000	(2,400)
Bank Service Charges	40,000	55,000	(15,000)
Other Fees	9,400	7,600	1,800
	159,000	218,600	(59,600)
Staff/Personnel Services, 283			
Wages	191,886	193,401	(1,515)
Benefits	30,335	30,348	(13)
Retirement & FICA	109,836	94,322	15,514
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	350,057	336,071	13,986

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Technology Services, 284			
Wages	790,310	747,238	43,072
Benefits	176,245	152,865	23,380
Retirement & FICA	452,375	364,428	87,947
Contracted Staff & Services	76,626	79,626	(3,000)
Annual User Fees/Contracts	454,494	547,251	(92,757)
Supplies & Other	3,500	25,000	(21,500)
	1,953,550	1,916,408	37,142
Security Services, 266			
Wages	-	2,750	(2,750)
Retirement & FICA	-	1,532	(1,532)
Contracted Staff & Services	193,641	232,333	(38,692)
Supplies & Other	50,000	28,473	21,527
	243,641	265,088	(21,447)
Operation & Maintenance, 261			
Wages	1,000,965	997,363	3,602
Benefits	243,070	220,153	22,917
Retirement & FICA	572,952	487,192	85,760
Contracted Custodial	1,109,050	1,109,050	-
Contracted Staff & Services	600,750	1,526,451	(925,701)
Supplies & Other	495,000	640,000	(145,000)
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	343,000	343,000	-
Electricity	745,000	745,000	-
Water & Sewer	61,000	61,000	-
Waste & Trash Disposal	61,000	61,000	-
Property, Casualty & Fleet Insurance	177,650	229,450	(51,800)
	5,440,437	6,450,659	(1,010,222)
Total Operations & Maintenance/Security	5,684,078	6,715,747	(1,031,669)
Pupil Transportation, 271			
Wages	664,424	667,168	(2,744)
Benefits	164,503	166,540	(2,037)
Retirement & FICA	373,268	321,598	51,670
Contracted Services	42,010	36,410	5,600
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	126,000	126,000	-
Supplies & Other	38,500	38,500	-
	1,419,905	1,367,416	52,489

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Athletics, 293			
Salaries	138,479	138,479	-
Coaches/Games Workers	192,816	192,816	-
Benefits	28,860	38,620	(9,760)
Retirement & FICA	189,632	161,572	28,060
Contracted Coaches/Game Workers	214,560	214,560	-
Contracted Services	91,600	91,600	-
Supplies & Other	45,000	45,000	-
	900,947	882,647	18,300
Community Education - Child Care, 351			
Wages	763,270	690,228	73,042
Benefits	126,988	129,893	(2,905)
Retirement & FICA	434,363	336,581	97,782
Contracted Staff & Services	756,615	948,195	(191,580)
Supplies & Other	101,575	101,575	-
	2,182,811	2,206,472	(23,661)
Community Education - Recreation/Enrichment, 321			
Wages	22,971	22,971	-
Benefits	11,994	11,976	18
Retirement & FICA	13,149	11,203	1,946
Contracted Staff & Services	270,000	295,000	(25,000)
Supplies & Other	11,000	11,000	-
	329,114	352,150	(23,036)
Community Education - School Readiness, 343x			
Wages	173,657	203,152	(29,495)
Benefits	27,216	44,296	(17,080)
Retirement & FICA	98,163	99,973	(1,810)
Contracted Staff & Services	149,587	219,601	(70,014)
Supplies & Other	52,201	121,681	(69,480)
	500,824	688,703	(187,879)
Community Education - Senior Center, 391			
Wages	55,151	55,151	-
Benefits	5,395	5,395	-
Retirement & FICA	31,286	26,615	4,671
Contracted Staff & Services	27,000	27,000	-
	118,832	114,161	4,671

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

	2024-25 Original Budget	2024-25 Revised Budget	Impact of Change
Community Education - Facilities Use, 311			
Wages	22,972	22,972	-
Benefits	11,996	11,978	18
Retirement & FICA	13,148	11,202	1,946
Contracted Staff & Services	45,000	39,000	6,000
Supplies & Other	1,500	1,000	500
Utilities	53,800	55,000	(1,200)
	148,416	141,152	7,264
Total Community Services	3,279,997	3,502,638	(222,641)
Sub-Grantee Payment	-	9,600	(9,600)
Other Financing Uses	9,900	93,523	(83,623)
Total Expenditures	71,174,201	71,936,935	(762,734)