

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2026 as of June 16, 2025

	<u>2024-25 Revised Budget #2</u>	<u>2025-26 Original Budget</u>	<u>2025-26 Impact of Change</u>
REVENUES:			
Local sources	\$ 19,101,274	\$ 18,587,468	\$ (513,806)
State sources	51,370,962	48,870,277	(2,500,685)
Federal sources	1,011,521	385,343	(626,178)
Total revenues	<u>71,483,757</u>	<u>67,843,088</u>	<u>(3,640,669)</u>
EXPENDITURES:			
Instruction:			
Basic programs	32,958,209	31,229,556	1,728,653
Added needs	9,309,622	9,056,391	253,231
Total instruction	<u>42,267,831</u>	<u>40,285,947</u>	<u>1,981,884</u>
Supporting services:			
Pupil	5,807,016	5,257,235	549,781
Instructional staff	3,563,347	2,915,815	647,532
General administration	852,714	804,964	47,750
School administration	3,911,634	3,789,707	121,927
Business	1,008,237	1,003,953	4,284
Operations and maintenance	7,447,833	5,597,090	1,850,743
Transportation	1,398,084	1,378,620	19,464
Central	2,488,210	2,290,356	197,854
Athletics	1,009,449	946,815	62,634
Total supporting services	<u>27,486,524</u>	<u>23,984,555</u>	<u>3,501,969</u>
Facilities Construction/Improvement	30,000	-	30,000
Community services	3,687,162	3,570,970	116,192
Payments to other governmental agencies	9,600	-	9,600
Total Expenditures	<u>73,481,117</u>	<u>67,841,472</u>	<u>5,639,645</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,997,360)</u>	<u>1,616</u>	<u>1,998,976</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Extra-Ordinary Revenue	255,491	-	(255,491)
Other Financing Uses	71,133	71,133	-
Total other financing sources (uses)	<u>264,358</u>	<u>8,867</u>	<u>(255,491)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,733,002)</u>	<u>\$ 10,483</u>	<u>\$ 1,743,485</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	10,928,321	9,195,319	(1,733,002)
End of year	<u>\$ 9,195,319</u>	<u>\$ 9,205,802</u>	<u>\$ 10,483</u>

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

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Revenues			
Local	13,451,774	13,878,468	426,694
State	51,370,962	48,870,277	(2,500,685)
Federal	1,011,521	385,343	(626,178)
Transfers - ISD	5,649,500	4,709,000	(940,500)
Other Financing Sources	335,491	80,000	(255,491)
Total Revenues	71,819,248	67,923,088	(3,896,160)
Expenditures			
Elementary Instruction	9,940,214	9,386,859	553,355
Middle School Instruction	9,130,129	8,913,212	216,917
High School Instruction	9,960,605	9,362,433	598,172
Montessori (PPK-8)	3,623,957	3,532,685	91,272
Beginndergarten	186,591	-	186,591
Summer Programs	116,713	34,367	82,346
Special Education	10,756,723	10,214,089	542,634
Compensatory Education	1,912,393	1,894,152	18,241
Gifted Programs	145,748	144,566	1,182
Guidance Services	1,680,086	1,602,673	77,413
Other Pupil Services	767,436	602,712	164,724
Improvement of Instruction	2,272,237	1,713,114	559,123
Educational Media Services	659,865	591,161	68,704
Direction of Special Education	332,282	315,330	16,952
Other Instructional Staff Services	153,215	151,644	1,571
Board of Education	188,700	153,700	35,000
Executive Administration	664,014	651,264	12,750
School Administration	3,911,634	3,789,707	121,927
Fiscal Services	660,726	656,932	3,794
Internal Services	128,911	128,421	490
Other Business Services	218,600	218,600	-
Communication Services	204,326	203,841	485
Staff/Personnel Services	342,138	335,974	6,164
Technology Services	1,941,746	1,750,541	191,205
Operations & Maintenance	7,432,833	5,582,090	1,850,743
Pupil Transportation	1,396,084	1,376,620	19,464
Athletics	1,009,449	946,815	62,634
Community Education	3,704,162	3,587,970	116,192
Other Governmental Agencies	9,600	-	9,600
Other Financing Uses	71,133	71,133	-
Total Expenditures	73,552,250	67,912,605	5,639,645
Effect on Fund Balance	(1,733,002)	10,483	1,743,485

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,278,729	10,278,729	0
Community Ed, Programming	2,211,768	2,550,488	338,720
Community Ed, Facility Rental	77,000	77,000	0
Community Ed, Senior Center	114,161	114,161	0
Athletics, Registration Fees	150,000	180,000	30,000
Athletics, Gate Receipts	95,000	135,200	40,200
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	14,626	-	(14,626)
Miscellaneous	268,632	301,032	32,400
State Sources:			
Foundation	33,092,877	34,747,037	1,654,160
Special Education	4,494,992	4,530,365	35,373
Hold Harmless	239,545	-	(239,545)
MPSERS Stabilization	3,423,155	3,423,155	0
MPSERS Cost Offset	5,182,403	2,498,005	(2,684,398)
Transportation	338,120	338,120	0
At-Risk	1,138,153	1,138,153	0
Assessment & Literacy	101,990	100,681	(1,309)
Great Start Readiness Grant	855,662	855,662	0
Mental Health & Safety Grants	767,716	519,351	(248,365)
MI Kids Back on Track (extended year)	435,963	435,963	0
Other	1,300,386	283,785	(1,016,601)
Federal Sources			
Title I, II, III, IV	376,454	326,462	(49,992)
Special Education IDEA	18,881	18,881	0
Medicaid Outreach	40,000	40,000	0
Cornovirus Relief Funds	485,540	-	(485,540)
Filter First	90,646	-	(90,646)
Transfers - ISD			
Special Education ISD	5,599,500	4,694,000	(905,500)
Other ISD	50,000	15,000	(35,000)
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Extra-Ordinary Revenue	255,491	-	(255,491)
	<u>71,819,248</u>	<u>67,923,088</u>	<u>(3,896,160)</u>
Summary of Fund Balance			
Beginning Fund Balance	10,928,321	9,195,319	(1,733,002)
Operational surplus (deficit)	(1,733,002)	10,483	1,743,485
Ending Fund Balance	<u>9,195,319</u>	<u>9,205,802</u>	<u>10,483</u>
	<u>12.5%</u>	<u>13.6%</u>	

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,794,182	1,780,382	13,800
Hiawatha	1,716,065	1,701,641	14,424
Bennett Woods	1,786,937	1,700,402	86,535
Benefits			
Cornell	378,533	423,364	(44,831)
Hiawatha	321,674	357,947	(36,273)
Bennett Woods	361,609	383,493	(21,884)
Retirement & FICA			
Cornell	934,687	852,986	81,701
Hiawatha	896,227	815,722	80,505
Bennett Woods	927,760	820,526	107,234
Contracted Staff & Services			
Cornell	28,450	45,235	(16,785)
Hiawatha	58,450	53,020	5,430
Bennett Woods	37,070	35,235	1,835
Supplies & Other			
Cornell	129,652	23,396	106,256
Hiawatha	129,425	22,305	107,120
Bennett Woods	135,121	23,998	111,123
Textbooks, New & Replacement			
Cornell	7,884	26,911	(19,027)
Hiawatha	7,920	26,587	(18,667)
Bennett Woods	8,568	27,234	(18,666)
Outgoing Transfer - Substitutes	280,000	266,475	13,525
	9,940,214	9,386,859	553,355
Beginnergarten, 117			
Wages	115,408	-	115,408
Benefits	8,328	-	8,328
Retirement & FICA	61,631	-	61,631
Supplies & Other	864	-	864
Textbooks, New & Replacement	360	-	360
	186,591	-	186,591
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,501,909	2,500,452	1,457
Chippewa	2,584,980	2,554,778	30,202
Benefits			
Kinawa	453,464	530,900	(77,436)
Chippewa	401,047	445,703	(44,656)
Retirement & FICA			
Kinawa	1,308,486	1,193,227	115,259
Chippewa	1,364,890	1,224,016	140,874
Contracted Staff & Services			

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	106,636	45,076	61,560
Chippewa	46,707	46,250	457
Textbooks, New & Replacement			
Kinawa	6,410	38,410	(32,000)
Chippewa	6,600	6,600	-
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Substitutes	312,500	291,300	21,200
	9,130,129	8,913,212	216,917
High School Instruction, 113			
Wages	5,374,007	5,010,842	363,165
Benefits	871,060	896,582	(25,522)
Retirement & FICA	2,776,583	2,524,806	251,777
Contracted Staff & Services	16,000	16,000	-
Supplies & Other	102,945	102,945	-
Textbooks, New & Replacement	135,126	70,126	65,000
Student Recovery Services	220,384	220,000	384
Dual Enrollment	160,000	237,712	(77,712)
Tuit Pymts (Early College, MVU, HSDCI)	124,000	124,000	-
Outgoing Transfer - Substitutes	180,500	159,420	21,080
	9,960,605	9,362,433	598,172
Montessori Elementary, 116			
Wages	1,322,758	1,332,908	(10,150)
Benefits	257,443	282,760	(25,317)
Retirement & FICA	689,431	638,261	51,170
Contracted Staff & Services	10,904	8,904	2,000
Supplies & Other	123,623	16,503	107,120
Textbooks, New & Replacement	5,418	37,418	(32,000)
Outgoing Transfer - Substitutes	68,500	63,825	4,675
	2,478,077	2,380,579	97,498
Montessori 5-8, 112-9700			
Wages	666,375	666,375	-
Benefits	146,796	162,683	(15,887)
Retirement & FICA	324,991	315,330	9,661
Contracted Staff & Services	450	450	-
Supplies & Other	5,688	5,688	-
Textbooks, New & Replacement	1,580	1,580	-
	1,145,880	1,152,106	(6,226)
Total Montessori Instruction	3,623,957	3,532,685	91,272

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Summer Programs			
Wages	58,076	5,000	53,076
Retirement & FICA	31,637	2,367	29,270
Contracted Staff & Services	27,000	27,000	-
	116,713	34,367	82,346
Special Education - Instructional Programs 122			
Wages	4,249,412	4,160,854	88,558
Benefits	784,385	853,362	(68,977)
Retirement & FICA	2,195,982	1,979,649	216,333
Contracted Staff & Services	58,650	57,574	1,076
Supplies & Other	27,000	27,000	-
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	81,000	83,000	(2,000)
	7,397,229	7,162,239	234,990
Special Education - Psychological Services, 214			
Wages	434,570	431,570	3,000
Benefits	68,186	76,510	(8,324)
Retirement & FICA	228,868	206,633	22,235
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	737,824	720,913	16,911
Special Education - Speech & Language Services, 215			
Wages	538,576	533,449	5,127
Benefits	62,389	68,906	(6,517)
Retirement & FICA	279,618	254,282	25,336
Contracted Staff & Services	1,520	11,520	(10,000)
Supplies & Other	1,400	1,400	-
	883,503	869,557	13,946
Special Education - Social Work Services, 216			
Wages	730,808	729,308	1,500
Benefits	92,525	102,357	(9,832)
Retirement & FICA	386,556	349,155	37,401
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	1,212,809	1,183,740	29,069
Special Education - Teacher Consultants, 218			
Wages	263,059	168,502	94,557
Benefits	48,063	27,508	20,555
Retirement & FICA	139,968	81,630	58,338
	451,090	277,640	173,450

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Special Education - Interpreter			
Wages	47,201	-	47,201
Benefits	2,917	-	2,917
Retirement & FICA	24,150	-	24,150
	<u>74,268</u>	<u>-</u>	<u>74,268</u>
Total Special Education	<u>10,756,723</u>	<u>10,214,089</u>	<u>542,634</u>
Compensatory Education , 125 & 126			
Wages	875,279	862,612	12,667
Benefits	117,039	131,008	(13,969)
Retirement & FICA	455,880	423,263	32,617
Contracted Staff & Services	417,083	431,376	(14,293)
Supplies & Other	47,112	45,893	1,219
	<u>1,912,393</u>	<u>1,894,152</u>	<u>18,241</u>
Gifted Programs, 9200			
Wages	94,154	94,154	-
Benefits	5,675	5,859	(184)
Retirement & FICA	45,919	44,553	1,366
	<u>145,748</u>	<u>144,566</u>	<u>1,182</u>
Guidance Services, 212			
Wages	998,541	965,805	32,736
Benefits	165,554	172,691	(7,137)
Retirement & FICA	512,991	461,177	51,814
Supplies & Other	3,000	3,000	-
	<u>1,680,086</u>	<u>1,602,673</u>	<u>77,413</u>
Other Pupil Services, 213 & 219			
Wages	216,626	194,001	22,625
Benefits	38,353	41,935	(3,582)
Retirement & FICA	109,331	93,176	16,155
Contracted Staff & Services	387,501	268,600	118,901
Supplies & Other	15,625	5,000	10,625
	<u>767,436</u>	<u>602,712</u>	<u>164,724</u>
Improvement of Instruction, 221			
Wages	1,140,817	904,557	236,260
Benefits	185,259	183,658	1,601
Retirement & FICA	608,319	434,753	173,566
Contracted Staff & Services	252,116	161,950	90,166
Supplies & Other	18,942	15,150	3,792
Outgoing Transfer - Substitutes	66,784	13,046	53,738
	<u>2,272,237</u>	<u>1,713,114</u>	<u>559,123</u>

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Educational Media Center, 222 & 223			
Wages	362,749	327,241	35,508
Benefits	72,554	72,187	367
Retirement & FICA	189,562	156,733	32,829
Educational Media	30,000	30,000	-
Supplies & Other	5,000	5,000	-
	659,865	591,161	68,704
Special Education, Staff Direction, 226			
Wages	173,637	165,057	8,580
Benefits	48,850	53,308	(4,458)
Retirement & FICA	91,945	79,115	12,830
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	332,282	315,330	16,952
Other Instructional Staff Services, 229			
Wages	84,053	84,562	(509)
Benefits	23,206	26,407	(3,201)
Retirement & FICA	44,987	40,675	4,312
Supplies & Other	969	-	969
	153,215	151,644	1,571
Board of Education, 231			
Contracted Services	184,500	149,500	35,000
Travel & Conference	4,200	4,200	-
	188,700	153,700	35,000
Communication Services, 282			
Wages	115,862	117,332	(1,470)
Benefits	24,684	26,486	(1,802)
Retirement & FICA	59,280	55,523	3,757
Supplies & Other	4,500	4,500	-
	204,326	203,841	485
Executive Administration, 232			
Wages	354,989	363,769	(8,780)
Benefits	50,075	54,571	(4,496)
Retirement & FICA	176,600	161,824	14,776
Contracted Staff & Services	66,550	55,300	11,250
Supplies & Other	15,800	15,800	-
	664,014	651,264	12,750
Building Administration, Elementary, 241			
Wages	1,040,600	1,023,760	16,840
Benefits	178,630	195,151	(16,521)
Retirement & FICA	546,484	489,725	56,759
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	1,788,025	1,730,947	57,078

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Building Administration, Middle School, 242			
Wages	688,481	679,688	8,793
Benefits	152,414	163,808	(11,394)
Retirement & FICA	359,676	324,547	35,129
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,230,871	1,198,343	32,528
Building Administration, High School, 243			
Wages	510,257	500,634	9,623
Benefits	87,583	93,883	(6,300)
Retirement & FICA	268,778	239,780	28,998
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	892,738	860,417	32,321
Total Building Administration	3,911,634	3,789,707	121,927
Fiscal Services, 252			
Wages	282,472	285,223	(2,751)
Benefits	58,078	63,224	(5,146)
Retirement & FICA	147,726	136,035	11,691
Contracted Staff & Services	169,250	169,250	-
Supplies & Other	3,200	3,200	-
	660,726	656,932	3,794
Internal Services - Print shop, 258			
Wages	42,282	42,282	-
Benefits	19,012	20,803	(1,791)
Retirement & FICA	22,617	20,336	2,281
Supplies & Other	45,000	45,000	-
	128,911	128,421	490
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	32,577	(2,229)
Retirement & FICA	100,389	91,996	8,393
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	342,138	335,974	6,164

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Technology Services, 284			
Wages	747,238	667,201	80,037
Benefits	152,865	135,387	17,478
Retirement & FICA	389,766	318,200	71,566
Contracted Staff & Services	79,626	79,626	-
Annual User Fees/Contracts	547,251	535,627	11,624
Supplies & Other	25,000	14,500	10,500
	1,941,746	1,750,541	191,205
Security Services, 266			
Wages	9,970	-	9,970
Retirement & FICA	4,582	-	4,582
Contracted Staff & Services	232,334	234,334	(2,000)
Supplies & Other	43,789	50,000	(6,211)
	290,675	284,334	6,341
Operation & Maintenance, 261			
Wages	945,060	935,428	9,632
Benefits	196,158	216,497	(20,339)
Retirement & FICA	486,343	445,710	40,633
Contracted Custodial	1,109,050	1,204,921	(95,871)
Contracted Staff & Services	2,143,851	570,750	1,573,101
Supplies & Other	713,246	415,000	298,246
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	294,000	300,000	(6,000)
Electricity	842,000	800,000	42,000
Water & Sewer	83,000	88,000	(5,000)
Waste & Trash Disposal	69,000	61,000	8,000
Property, Casualty & Fleet Insurance	229,450	229,450	-
	7,142,158	5,297,756	1,844,402
Total Operations & Maintenance/Security	7,432,833	5,582,090	1,850,743
Facilities Construction/Improvement			
Building Improvements	30,000	-	30,000
	30,000	-	30,000
Pupil Transportation, 271			
Wages	667,368	668,588	(1,220)
Benefits	167,540	179,538	(11,998)
Retirement & FICA	347,966	316,084	31,882
Contracted Services	36,310	36,710	(400)
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	126,000	126,000	-
Supplies & Other	39,700	38,500	1,200
	1,396,084	1,376,620	19,464

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Athletics, 293			
Salaries	138,479	138,479	-
Coaches/Games Workers	192,816	192,816	-
Benefits	38,620	42,202	(3,582)
Retirement & FICA	172,474	157,758	14,716
Contracted Coaches/Game Workers	236,560	236,560	-
Contracted Services	167,000	149,000	18,000
Supplies & Other	63,500	30,000	33,500
	1,009,449	946,815	62,634
Community Education - Child Care, 351			
Wages	729,725	636,707	93,018
Benefits	128,322	137,881	(9,559)
Retirement & FICA	373,434	305,143	68,291
Contracted Staff & Services	873,255	907,295	(34,040)
Supplies & Other	131,575	131,575	-
	2,236,311	2,118,601	117,710
Community Education - Recreation/Enrichment, 321			
Wages	24,573	24,573	-
Benefits	11,957	13,072	(1,115)
Retirement & FICA	11,984	11,628	356
Contracted Staff & Services	295,000	295,000	-
Supplies & Other	11,000	11,000	-
	354,514	355,273	(759)
Community Education - School Readiness, 343x			
Wages	221,271	222,210	(939)
Benefits	49,033	51,926	(2,893)
Retirement & FICA	109,700	107,333	2,367
Contracted Staff & Services	268,517	272,052	(3,535)
Supplies & Other	207,141	202,141	5,000
	855,662	855,662	-
Community Education - Senior Center, 391			
Wages	55,151	55,151	-
Benefits	5,395	5,395	-
Retirement & FICA	26,615	25,816	799
Contracted Staff & Services	27,000	27,799	(799)
	114,161	114,161	-

**Okemos Public Schools
General Operating Fund
2025-26 Proposed Budget**

	2024-25 Revised Budget #2	2025-26 Original Budget	2025-26 Impact of Change
Community Education - Facilities Use, 311			
Wages	24,573	24,573	-
Benefits	11,957	13,072	(1,115)
Retirement & FICA	11,984	11,628	356
Contracted Staff & Services	39,000	39,000	-
Supplies & Other	1,000	1,000	-
Utilities	55,000	55,000	-
	<u>143,514</u>	<u>144,273</u>	<u>(759)</u>
Total Community Services	<u>3,704,162</u>	<u>3,587,970</u>	<u>116,192</u>
Sub-Grantee Payment	9,600	-	9,600
Other Financing Uses	71,133	71,133	-
Total Expenditures	<u>73,552,250</u>	<u>67,912,605</u>	<u>5,639,645</u>