

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2026 as of June 8, 2026

	<u>2025-26 Revised Budget #1</u>	<u>2025-26 Revised Budget #2</u>	<u>2025-26 Impact of Change</u>
REVENUES:			
Local sources	\$ 19,517,099	\$ 19,782,599	\$ 265,500
State sources	51,250,444	52,085,635	835,191
Federal sources	359,134	529,913	170,779
Total revenues	<u>71,126,677</u>	<u>72,398,147</u>	<u>1,271,470</u>
EXPENDITURES:			
Instruction:			
Basic programs	32,068,579	33,037,143	(968,564)
Added needs	9,430,880	9,843,896	(413,016)
Total instruction	<u>41,499,459</u>	<u>42,881,039</u>	<u>(1,381,580)</u>
Supporting services:			
Pupil	5,547,988	5,671,021	(123,033)
Instructional staff	3,098,842	3,223,092	(124,250)
General administration	909,462	907,292	2,170
School administration	3,941,897	4,121,883	(179,986)
Business	1,075,225	1,105,936	(30,711)
Operations and maintenance	6,417,012	7,199,978	(782,966)
Transportation	1,488,181	1,557,724	(69,543)
Central	2,256,773	2,326,653	(69,880)
Athletics	970,985	978,275	(7,290)
Total supporting services	<u>25,706,365</u>	<u>27,091,854</u>	<u>(1,385,489)</u>
Community services	3,536,577	3,759,518	(222,941)
Total Expenditures	<u>70,742,401</u>	<u>73,732,411</u>	<u>(2,990,010)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>384,276</u>	<u>(1,334,264)</u>	<u>(1,718,540)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Extra-Ordinary Revenue	158,240	343,845	185,605
Other Financing Uses	66,244	66,244	-
Total other financing sources (uses)	<u>171,996</u>	<u>357,601</u>	<u>185,605</u>
NET CHANGE IN FUND BALANCE	<u>\$ 556,272</u>	<u>\$ (976,663)</u>	<u>\$ (1,532,935)</u>
ASSIGNED FUND BALANCE	-	-	-
NET CHANGE, UNASSIGNED FUND BALANCE	<u>\$ 556,272</u>	<u>\$ (976,663)</u>	<u>\$ (1,532,935)</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	9,225,700	9,225,700	-
End of year	<u>\$ 9,781,972</u>	<u>\$ 8,249,037</u>	<u>\$ (1,532,935)</u>

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Revenues			
Local	14,361,099	14,219,599	(141,500)
State	51,250,444	52,085,635	835,191
Federal	359,134	529,913	170,779
Transfers - ISD	5,156,000	5,563,000	407,000
Other Financing Sources	238,240	423,845	185,605
Total Revenues	71,364,917	72,821,992	1,457,075
Expenditures			
Elementary Instruction	9,927,880	10,282,563	(354,683)
Middle School Instruction	9,056,047	9,394,400	(338,353)
High School Instruction	9,373,454	9,559,252	(185,798)
Montessori (PPK-8)	3,676,548	3,766,256	(89,708)
Beginnergarten	-	-	-
Summer Programs	34,650	34,672	(22)
Special Education	10,744,876	11,171,362	(426,486)
Compensatory Education	2,005,552	2,057,174	(51,622)
Gifted Programs	149,821	151,982	(2,161)
Guidance Services	1,614,769	1,674,808	(60,039)
Pupil Support Services	-	-	-
Other Pupil Services	613,671	617,737	(4,066)
Improvement of Instruction	1,863,014	1,962,058	(99,044)
Educational Media Services	599,758	618,579	(18,821)
Direction of Special Education	333,166	338,332	(5,166)
Other Instructional Staff Services	162,763	169,145	(6,382)
Board of Education	253,700	268,700	(15,000)
Executive Administration	655,762	638,592	17,170
School Administration	3,941,897	4,121,883	(179,986)
Fiscal Services	725,815	731,751	(5,936)
Internal Services	130,810	132,585	(1,775)
Other Business Services	218,600	241,600	(23,000)
Communication Services	199,104	202,366	(3,262)
Staff/Personnel Services	346,901	377,320	(30,419)
Technology Services	1,710,768	1,746,967	(36,199)
Operations & Maintenance	6,402,012	7,044,248	(642,236)
Facilities Construction/Improvement	-	-	-
Pupil Transportation	1,486,181	1,557,724	(71,543)
Athletics	970,985	978,275	(7,290)
Community Education	3,543,897	3,892,080	(348,183)
Other Governmental Agencies	-	-	-
Other Financing Uses	66,244	66,244	-
Total Expenditures	70,808,645	73,798,655	(2,990,010)
Effect on Fund Balance	556,272	(976,663)	(1,532,935)

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,814,140	10,814,140	0
Community Ed, Programming	2,460,500	2,402,600	(57,900)
Community Ed, Facility Rental	77,000	62,000	(15,000)
Community Ed, Senior Center	120,369	123,169	2,800
Athletics, Registration Fees	180,000	180,000	0
Athletics, Gate Receipts	135,200	135,200	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
Miscellaneous	332,032	260,632	(71,400)
State Sources:			
Foundation	34,995,004	34,876,129	(118,875)
Special Education	4,795,575	4,808,941	13,366
MPSERS Stabilization	5,193,767	5,193,767	0
MPSERS Cost Offset	2,153,505	2,141,832	(11,673)
Transportation	338,120	324,023	(14,097)
At-Risk	1,338,443	1,338,443	0
Assessment & Literacy	97,916	102,116	4,200
Great Start Readiness Grant	892,995	1,232,015	339,020
Mental Health & Safety Grants	526,173	433,344	(92,829)
MI Kids Back on Track (extended year)	237,174	237,174	0
Other	681,772	1,397,851	716,079
Federal Sources			
Title I, II, III, IV	309,134	352,213	43,079
Special Education IDEA	-	-	0
Medicaid Outreach	50,000	100,000	50,000
Transfers - ISD			
Special Education ISD	5,141,000	5,548,000	407,000
Other ISD	15,000	15,000	0
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Extra-Ordinary Revenue	158,240	343,845	185,605
	<u>71,364,917</u>	<u>72,821,992</u>	<u>1,457,075</u>
Summary of Fund Balance			
Beginning Fund Balance	9,225,700	9,225,700	0
Operational surplus (deficit)	556,272	(976,663)	(1,532,935)
Ending Fund Balance	<u>9,781,972</u>	<u>8,249,037</u>	<u>(1,532,935)</u>
	<u>13.8%</u>	<u>11.2%</u>	

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,769,422	1,852,341	(82,919)
Hiawatha	1,728,380	1,833,276	(104,896)
Bennett Woods	1,764,507	1,861,451	(96,944)
Benefits			
Cornell	392,588	392,588	-
Hiawatha	361,976	361,976	-
Bennett Woods	377,534	377,534	-
Retirement & FICA			
Cornell	944,824	980,490	(35,666)
Hiawatha	922,977	970,437	(47,460)
Bennett Woods	940,412	983,210	(42,798)
Contracted Staff & Services			
Cornell	17,450	17,450	-
Hiawatha	17,690	17,690	-
Bennett Woods	22,450	22,450	-
Supplies & Other			
Cornell	92,689	92,689	-
Hiawatha	106,976	106,976	-
Bennett Woods	120,798	120,798	-
Textbooks, New & Replacement			
Cornell	26,911	8,244	18,667
Hiawatha	26,587	7,920	18,667
Bennett Woods	27,234	8,568	18,666
Outgoing Transfer - Substitutes	266,475	266,475	-
	9,927,880	10,282,563	(354,683)
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,415,998	2,549,559	(133,561)
Chippewa	2,573,467	2,700,149	(126,682)
Benefits			
Kinawa	475,590	475,590	-
Chippewa	438,541	438,541	-
Retirement & FICA			
Kinawa	1,289,046	1,346,708	(57,662)
Chippewa	1,377,018	1,429,466	(52,448)
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	61,727	61,727	-
Chippewa	44,250	44,250	-

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Textbooks, New & Replacement			
Kinawa	38,410	6,410	32,000
Chippewa	6,600	6,600	-
Tuition Payments (MVU)	15,600	15,600	-
Outgoing Transfer - Substitutes	291,300	291,300	-
	9,056,047	9,394,400	(338,353)
High School Instruction, 113			
Wages	4,862,683	5,098,896	(236,213)
Benefits	915,147	915,147	-
Retirement & FICA	2,695,251	2,572,271	122,980
Contracted Staff & Services	16,000	16,000	-
Supplies & Other	100,945	100,945	-
Textbooks, New & Replacement	70,126	70,126	-
Student Recovery Services	195,400	214,000	(18,600)
Dual Enrollment, Gate	185,082	187,132	(2,050)
Tuit Pymts (Early College, MVU, HSDCI)	173,400	208,400	(35,000)
Outgoing Transfer - Substitutes	159,420	176,335	(16,915)
	9,373,454	9,559,252	(185,798)
Montessori Elementary, 116			
Wages	1,320,788	1,387,855	(67,067)
Benefits	272,029	269,354	2,675
Retirement & FICA	704,646	731,692	(27,046)
Contracted Staff & Services	8,904	8,904	-
Supplies & Other	79,735	79,735	-
Textbooks, New & Replacement	37,418	5,418	32,000
Outgoing Transfer - Substitutes	63,825	63,825	-
	2,487,345	2,546,783	(59,438)
Montessori 5-8, 112-9700			
Wages	667,761	687,894	(20,133)
Benefits	160,009	159,482	527
Retirement & FICA	353,715	364,379	(10,664)
Contracted Staff & Services	450	450	-
Supplies & Other	5,688	5,688	-
Textbooks, New & Replacement	1,580	1,580	-
	1,189,203	1,219,473	(30,270)
Total Montessori Instruction	3,676,548	3,766,256	(89,708)
Summer Programs			
Wages	5,000	5,000	-
Retirement & FICA	2,650	2,672	(22)
Contracted Staff & Services	27,000	27,000	-
	34,650	34,672	(22)

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Special Education - Instructional Programs 122			
Wages	4,172,672	4,433,418	(260,746)
Benefits	861,829	856,587	5,242
Retirement & FICA	2,222,945	2,334,999	(112,054)
Contracted Staff & Services	59,082	59,082	-
Supplies & Other	25,000	25,000	-
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	83,000	83,000	-
	7,425,328	7,792,886	(367,558)
Special Education - Psychological Services, 214			
Wages	431,570	453,028	(21,458)
Benefits	75,054	76,662	(1,608)
Retirement & FICA	231,019	238,764	(7,745)
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	743,843	774,654	(30,811)
Special Education - Speech & Language Services, 215			
Wages	522,031	552,681	(30,650)
Benefits	63,817	63,817	-
Retirement & FICA	278,373	292,206	(13,833)
Contracted Staff & Services	11,520	11,520	-
Supplies & Other	1,400	1,400	-
	877,141	921,624	(44,483)
Special Education - Social Work Services, 216			
Wages	731,810	765,450	(33,640)
Benefits	102,396	102,396	-
Retirement & FICA	391,559	405,487	(13,928)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	1,228,685	1,276,253	(47,568)
Special Education - Teacher Consultants, 218			
Wages	269,775	230,607	39,168
Benefits	55,311	52,694	2,617
Retirement & FICA	144,793	122,644	22,149
	469,879	405,945	63,934
Total Special Education	10,744,876	11,171,362	(426,486)

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Compensatory Education , 125 & 126			
Wages	860,332	877,131	(16,799)
Benefits	117,668	117,669	(1)
Retirement & FICA	419,667	458,052	(38,385)
Contracted Staff & Services	530,510	504,817	25,693
Supplies & Other	77,375	99,505	(22,130)
	2,005,552	2,057,174	(51,622)
Gifted Programs, 9200			
Wages	94,154	95,566	(1,412)
Benefits	5,794	5,794	-
Retirement & FICA	49,873	50,622	(749)
	149,821	151,982	(2,161)
Guidance Services, 212			
Wages	937,804	979,653	(41,849)
Benefits	173,047	176,503	(3,456)
Retirement & FICA	500,918	515,652	(14,734)
Supplies & Other	3,000	3,000	-
	1,614,769	1,674,808	(60,039)
Other Pupil Services, 213 & 219			
Wages	194,001	197,530	(3,529)
Benefits	41,935	41,363	572
Retirement & FICA	104,135	105,244	(1,109)
Contracted Staff & Services	268,600	268,600	-
Supplies & Other	5,000	5,000	-
	613,671	617,737	(4,066)
Improvement of Instruction, 221			
Wages	973,792	1,017,091	(43,299)
Benefits	179,025	177,945	1,080
Retirement & FICA	507,400	535,527	(28,127)
Contracted Staff & Services	173,118	195,139	(22,021)
Supplies & Other	15,150	15,150	-
Outgoing Transfer - Substitutes	14,529	21,206	(6,677)
	1,863,014	1,962,058	(99,044)
Educational Media Center, 222 & 223			
Wages	322,044	336,623	(14,579)
Benefits	70,241	69,442	799
Retirement & FICA	172,473	177,514	(5,041)
Educational Media	30,000	30,000	-
Supplies & Other	5,000	5,000	-
	599,758	618,579	(18,821)

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Special Education, Staff Direction, 226			
Wages	171,237	175,471	(4,234)
Benefits	53,308	52,242	1,066
Retirement & FICA	90,771	92,769	(1,998)
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	333,166	338,332	(5,166)
Other Instructional Staff Services, 229			
Wages	88,320	92,661	(4,341)
Benefits	26,998	27,094	(96)
Retirement & FICA	47,445	49,390	(1,945)
	162,763	169,145	(6,382)
Board of Education, 231			
Contracted Services	249,500	264,500	(15,000)
Travel & Conference	4,200	4,200	-
	253,700	268,700	(15,000)
Communication Services, 282			
Wages	117,332	119,994	(2,662)
Benefits	15,120	14,503	617
Retirement & FICA	62,152	63,369	(1,217)
Supplies & Other	4,500	4,500	-
	199,104	202,366	(3,262)
Executive Administration, 232			
Wages	353,745	350,464	3,281
Benefits	54,528	48,935	5,593
Retirement & FICA	176,389	168,093	8,296
Contracted Staff & Services	55,300	55,300	-
Supplies & Other	15,800	15,800	-
	655,762	638,592	17,170
Building Administration, Elementary, 241			
Wages	1,021,194	1,088,781	(67,587)
Benefits	187,460	185,098	2,362
Retirement & FICA	546,207	576,817	(30,610)
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	1,777,172	1,873,007	(95,835)
Building Administration, Middle School, 242			
Wages	682,111	713,587	(31,476)
Benefits	163,819	159,621	4,198
Retirement & FICA	364,235	378,366	(14,131)
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,240,465	1,281,874	(41,409)

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Building Administration, High School, 243			
Wages	502,186	532,958	(30,772)
Benefits	127,065	124,481	2,584
Retirement & FICA	268,889	283,443	(14,554)
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	<u>924,260</u>	<u>967,002</u>	<u>(42,742)</u>
Total Building Administration	<u>3,941,897</u>	<u>4,121,883</u>	<u>(179,986)</u>
Fiscal Services, 252			
Wages	308,326	313,331	(5,005)
Benefits	80,652	79,052	1,600
Retirement & FICA	164,387	166,918	(2,531)
Contracted Staff & Services	169,250	169,250	-
Supplies & Other	3,200	3,200	-
	<u>725,815</u>	<u>731,751</u>	<u>(5,936)</u>
Internal Services - Print shop, 258			
Wages	42,282	43,806	(1,524)
Benefits	20,803	20,514	289
Retirement & FICA	22,725	23,265	(540)
Supplies & Other	45,000	45,000	-
	<u>130,810</u>	<u>132,585</u>	<u>(1,775)</u>
Other Business Services, 259			
Workers Compensation	118,000	131,000	(13,000)
Legal Liability Insurance	36,000	36,000	-
Bank Service Charges	57,000	67,000	(10,000)
Other Fees	7,600	7,600	-
	<u>218,600</u>	<u>241,600</u>	<u>(23,000)</u>
Staff/Personnel Services, 283			
Wages	193,401	195,226	(1,825)
Benefits	32,577	31,493	1,084
Retirement & FICA	102,923	103,601	(678)
Contracted Staff & Services	17,000	46,000	(29,000)
Supplies & Other	1,000	1,000	-
	<u>346,901</u>	<u>377,320</u>	<u>(30,419)</u>
Technology Services, 284			
Wages	663,990	679,942	(15,952)
Benefits	120,333	117,876	2,457
Retirement & FICA	354,198	359,912	(5,714)
Contracted Staff & Services	79,626	73,736	5,890
Annual User Fees/Contracts	478,121	503,501	(25,380)
Supplies & Other	14,500	12,000	2,500
	<u>1,710,768</u>	<u>1,746,967</u>	<u>(36,199)</u>

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Security Services, 266			
Contracted Staff & Services	228,752	218,126	10,626
Supplies & Other	107,910	31,717	76,193
	336,662	249,886	86,776
Operation & Maintenance, 261			
Wages	931,739	966,114	(34,375)
Benefits	209,930	206,334	3,596
Retirement & FICA	496,610	511,428	(14,818)
Contracted Custodial	1,204,921	1,204,921	-
Contracted Staff & Services	1,135,150	1,422,645	(287,495)
Supplies & Other	415,000	540,420	(125,420)
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	300,000	463,000	(163,000)
Electricity	931,000	1,015,000	(84,000)
Water & Sewer	88,000	111,500	(23,500)
Waste & Trash Disposal	76,000	76,000	-
Property, Casualty & Fleet Insurance	246,000	246,000	-
	6,065,350	6,794,362	(729,012)
Total Operations & Maintenance/Security	6,402,012	7,044,248	(642,236)
Pupil Transportation, 271			
Wages	697,009	722,001	(24,992)
Benefits	177,177	171,803	5,374
Retirement & FICA	366,268	374,465	(8,197)
Contracted Services	62,027	84,955	(22,928)
Fleet Insurance	18,000	18,000	-
Vehicle Fuel	126,000	146,000	(20,000)
Supplies & Other	39,700	40,500	(800)
	1,486,181	1,557,724	(71,543)
Athletics, 293			
Salaries	138,479	144,407	(5,928)
Coaches/Games Workers	192,816	192,816	-
Benefits	47,654	46,853	801
Retirement & FICA	176,476	178,639	(2,163)
Contracted Coaches/Game Workers	236,560	236,560	-
Contracted Services	149,000	149,000	-
Supplies & Other	30,000	30,000	-
	970,985	978,275	(7,290)
Community Education - Child Care, 351			
Wages	631,161	634,911	(3,750)
Benefits	109,135	101,337	7,798
Retirement & FICA	338,069	336,688	1,381
Contracted Staff & Services	824,785	897,785	(73,000)
Supplies & Other	130,475	130,475	-
	2,033,625	2,101,196	(67,571)

**Okemos Public Schools
General Operating Fund
2025-26 Revised Budget #2**

	2025-26 Revised Budget #1	2025-26 Revised Budget #2	2025-26 Impact of Change
Community Education - Recreation/Enrichment, 321			
Wages	24,573	24,927	(354)
Benefits	10,364	10,219	145
Retirement & FICA	13,017	13,204	(187)
Contracted Staff & Services	295,000	237,000	58,000
Supplies & Other	11,000	7,000	4,000
	353,954	292,350	61,604
Community Education - School Readiness, 343x			
Wages	257,834	303,897	(46,063)
Benefits	56,793	64,082	(7,289)
Retirement & FICA	119,767	156,655	(36,888)
Contracted Staff & Services	285,800	394,526	(108,726)
Supplies & Other	172,801	312,855	(140,054)
	892,995	1,232,015	(339,020)
Community Education - Senior Center, 391			
Wages	59,151	59,151	-
Benefits	5,429	4,887	542
Retirement & FICA	27,990	31,332	(3,342)
Contracted Staff & Services	27,799	27,799	-
	120,369	123,169	(2,800)
Community Education - Facilities Use, 311			
Wages	24,573	24,927	(354)
Benefits	10,364	10,219	145
Retirement & FICA	13,017	13,204	(187)
Contracted Staff & Services	39,000	39,000	-
Supplies & Other	1,000	1,000	-
Utilities	55,000	55,000	-
	142,954	143,350	(396)
Total Community Services	3,543,897	3,892,080	(348,183)
Other Financing Uses	66,244	66,244	-
Total Expenditures	70,808,645	73,798,655	(2,990,010)