

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2026 as of November 24, 2025

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
REVENUES:			
Local sources	\$ 18,587,468	\$ 19,517,099	\$ 929,631
State sources	48,870,277	51,250,444	2,380,167
Federal sources	385,343	359,134	(26,209)
Total revenues	<u>67,843,088</u>	<u>71,126,677</u>	<u>3,283,589</u>
EXPENDITURES:			
Instruction:			
Basic programs	31,229,556	32,068,579	(839,023)
Added needs	9,056,391	9,430,880	(374,489)
Total instruction	<u>40,285,947</u>	<u>41,499,459</u>	<u>(1,213,512)</u>
Supporting services:			
Pupil	5,257,235	5,547,988	(290,753)
Instructional staff	2,903,711	3,098,842	(195,131)
General administration	804,964	909,462	(104,498)
School administration	3,789,707	3,941,897	(152,190)
Business	1,003,953	1,075,225	(71,272)
Operations and maintenance	5,597,090	6,417,012	(819,922)
Transportation	1,378,620	1,488,181	(109,561)
Central	2,290,356	2,256,773	33,583
Athletics	946,815	970,985	(24,170)
Total supporting services	<u>23,972,451</u>	<u>25,706,365</u>	<u>(1,733,914)</u>
Community services	3,583,074	3,536,577	46,497
Total Expenditures	<u>67,841,472</u>	<u>70,742,401</u>	<u>(2,900,929)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,616</u>	<u>384,276</u>	<u>382,660</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Extra-Ordinary Revenue	-	158,240	158,240
Other Financing Uses	71,133	66,244	4,889
Total other financing sources (uses)	<u>8,867</u>	<u>171,996</u>	<u>163,129</u>
NET CHANGE IN FUND BALANCE	<u>\$ 10,483</u>	<u>\$ 556,272</u>	<u>\$ 545,789</u>
ASSIGNED FUND BALANCE	-	-	-
NET CHANGE, UNASSIGNED FUND BALANCE	<u>\$ 10,483</u>	<u>\$ 556,272</u>	<u>\$ 545,789</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	9,195,319	9,225,700	30,381
End of year	<u>\$ 9,205,802</u>	<u>\$ 9,781,972</u>	<u>\$ 576,170</u>

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Revenues			
Local	13,878,468	14,361,099	482,631
State	48,870,277	51,250,444	2,380,167
Federal	385,343	359,134	(26,209)
Transfers - ISD	4,709,000	5,156,000	447,000
Other Financing Sources	80,000	238,240	158,240
Total Revenues	67,923,088	71,364,917	3,441,829
Expenditures			
Elementary Instruction	9,386,859	9,927,880	(541,021)
Middle School Instruction	8,913,212	9,056,047	(142,835)
High School Instruction	9,362,433	9,373,454	(11,021)
Montessori (PPK-8)	3,532,685	3,676,548	(143,863)
Summer Programs	34,367	34,650	(283)
Special Education	10,214,089	10,744,876	(530,787)
Compensatory Education	1,894,152	2,005,552	(111,400)
Gifted Programs	144,566	149,821	(5,255)
Guidance Services	1,602,673	1,614,769	(12,096)
Other Pupil Services	602,712	613,671	(10,959)
Improvement of Instruction	1,713,114	1,863,014	(149,900)
Educational Media Services	591,161	599,758	(8,597)
Direction of Special Education	315,330	333,166	(17,836)
Other Instructional Staff Services	151,644	162,763	(11,119)
Board of Education	153,700	253,700	(100,000)
Executive Administration	651,264	655,762	(4,498)
School Administration	3,789,707	3,941,897	(152,190)
Fiscal Services	656,932	725,815	(68,883)
Internal Services	128,421	130,810	(2,389)
Other Business Services	218,600	218,600	-
Communication Services	203,841	199,104	4,737
Staff/Personnel Services	335,974	346,901	(10,927)
Technology Services	1,750,541	1,710,768	39,773
Operations & Maintenance	5,582,090	6,402,012	(819,922)
Pupil Transportation	1,376,620	1,486,181	(109,561)
Athletics	946,815	970,985	(24,170)
Community Education	3,587,970	3,543,897	44,073
Other Financing Uses	71,133	66,244	4,889
Total Expenditures	67,912,605	70,808,645	(2,896,040)
Effect on Fund Balance	10,483	556,272	545,789

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,278,729	10,814,140	535,411
Community Ed, Programming	2,550,488	2,460,500	(89,988)
Community Ed, Facility Rental	77,000	77,000	0
Community Ed, Senior Center	114,161	120,369	6,208
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	301,032	332,032	31,000
State Sources:			
Foundation	34,747,037	34,995,004	247,967
Special Education	4,530,365	4,795,575	265,210
MPSERS Stabilization	3,423,155	5,193,767	1,770,612
MPSERS Cost Offset	2,498,005	2,153,505	(344,500)
Transportation	338,120	338,120	0
At-Risk	1,138,153	1,338,443	200,290
Assessment & Literacy	100,681	97,916	(2,765)
Great Start Readiness Grant	855,662	892,995	37,333
Mental Health & Safety Grants	519,351	526,173	6,822
MI Kids Back on Track (extended year)	435,963	237,174	(198,789)
Other	283,785	681,772	397,987
Federal Sources			
Title I, II, III, IV	326,462	309,134	(17,328)
Special Education IDEA	18,881	-	(18,881)
Medicaid Outreach	40,000	50,000	10,000
Transfers - ISD			
Special Education ISD	4,694,000	5,141,000	447,000
Other ISD	15,000	15,000	0
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Extra-Ordinary Revenue	-	158,240	158,240
	67,923,088	71,364,917	3,441,829
Summary of Fund Balance			
Beginning Fund Balance	9,195,319	9,225,700	30,381
Operational surplus (deficit)	10,483	556,272	545,789
Ending Fund Balance	9,205,802	9,781,972	576,170
	13.6%	13.8%	

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,780,382	1,769,422	10,960
Hiawatha	1,701,641	1,728,380	(26,739)
Bennett Woods	1,700,402	1,764,507	(64,105)
Benefits			
Cornell	423,364	392,588	30,776
Hiawatha	357,947	361,976	(4,029)
Bennett Woods	383,493	377,534	5,959
Retirement & FICA			
Cornell	852,986	944,824	(91,838)
Hiawatha	815,722	922,977	(107,255)
Bennett Woods	820,526	940,412	(119,886)
Contracted Staff & Services			
Cornell	45,235	17,450	27,785
Hiawatha	53,020	17,690	35,330
Bennett Woods	35,235	22,450	12,785
Supplies & Other			
Cornell	23,396	92,689	(69,293)
Hiawatha	22,305	106,976	(84,671)
Bennett Woods	23,998	120,798	(96,800)
Textbooks, New & Replacement			
Cornell	26,911	26,911	-
Hiawatha	26,587	26,587	-
Bennett Woods	27,234	27,234	-
Outgoing Transfer - Substitutes	266,475	266,475	-
	9,386,859	9,927,880	(541,021)
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,500,452	2,415,998	84,454
Chippewa	2,554,778	2,573,467	(18,689)
Benefits			
Kinawa	530,900	475,590	55,310
Chippewa	445,703	438,541	7,162
Retirement & FICA			
Kinawa	1,193,227	1,289,046	(95,819)
Chippewa	1,224,016	1,377,018	(153,002)
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	45,076	61,727	(16,651)
Chippewa	46,250	44,250	2,000

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Textbooks, New & Replacement			
Kinawa	38,410	38,410	-
Chippewa	6,600	6,600	-
Tuition Payments (MVU)	8,000	15,600	(7,600)
Outgoing Transfer - Substitutes	291,300	291,300	-
	8,913,212	9,056,047	(142,835)
High School Instruction, 113			
Wages	5,010,842	4,862,683	148,159
Benefits	896,582	915,147	(18,565)
Retirement & FICA	2,524,806	2,695,251	(170,445)
Contracted Staff & Services	16,000	16,000	-
Supplies & Other	102,945	100,945	2,000
Textbooks, New & Replacement	70,126	70,126	-
Student Recovery Services	220,000	195,400	24,600
Dual Enrollment	237,712	185,082	52,630
Tuit Pymts (Early College, MVU, HSDCI)	124,000	173,400	(49,400)
Outgoing Transfer - Substitutes	159,420	159,420	-
	9,362,433	9,373,454	(11,021)
Montessori Elementary, 116			
Wages	1,332,908	1,320,788	12,120
Benefits	282,760	272,029	10,731
Retirement & FICA	638,261	704,646	(66,385)
Contracted Staff & Services	8,904	8,904	-
Supplies & Other	16,503	79,735	(63,232)
Textbooks, New & Replacement	37,418	37,418	-
Outgoing Transfer - Substitutes	63,825	63,825	-
	2,380,579	2,487,345	(106,766)
Montessori 5-8, 112-9700			
Wages	666,375	667,761	(1,386)
Benefits	162,683	160,009	2,674
Retirement & FICA	315,330	353,715	(38,385)
Contracted Staff & Services	450	450	-
Supplies & Other	5,688	5,688	-
Textbooks, New & Replacement	1,580	1,580	-
	1,152,106	1,189,203	(37,097)
Total Montessori Instruction	3,532,685	3,676,548	(143,863)

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Summer Programs			
Wages	5,000	5,000	-
Retirement & FICA	2,367	2,650	(283)
Contracted Staff & Services	27,000	27,000	-
	<u>34,367</u>	<u>34,650</u>	<u>(283)</u>
Special Education - Instructional Programs 122			
Wages	4,160,854	4,172,672	(11,818)
Benefits	853,362	863,981	(10,619)
Retirement & FICA	1,979,649	2,220,793	(241,144)
Contracted Staff & Services	57,574	59,082	(1,508)
Supplies & Other	27,000	25,000	2,000
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	83,000	83,000	-
	<u>7,162,239</u>	<u>7,425,328</u>	<u>(263,089)</u>
Special Education - Psychological Services, 214			
Wages	431,570	431,570	-
Benefits	76,510	75,054	1,456
Retirement & FICA	206,633	231,019	(24,386)
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	<u>720,913</u>	<u>743,843</u>	<u>(22,930)</u>
Special Education - Speech & Language Services, 215			
Wages	533,449	522,031	11,418
Benefits	68,906	63,817	5,089
Retirement & FICA	254,282	278,373	(24,091)
Contracted Staff & Services	11,520	11,520	-
Supplies & Other	1,400	1,400	-
	<u>869,557</u>	<u>877,141</u>	<u>(7,584)</u>
Special Education - Social Work Services, 216			
Wages	729,308	731,810	(2,502)
Benefits	102,357	102,396	(39)
Retirement & FICA	349,155	391,559	(42,404)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	<u>1,183,740</u>	<u>1,228,685</u>	<u>(44,945)</u>
Special Education - Teacher Consultants, 218			
Wages	168,502	269,775	(101,273)
Benefits	27,508	55,311	(27,803)
Retirement & FICA	81,630	144,793	(63,163)
	<u>277,640</u>	<u>469,879</u>	<u>(192,239)</u>
Total Special Education	10,214,089	10,744,876	(530,787)

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Compensatory Education , 125 & 126			
Wages	862,612	860,332	2,280
Benefits	131,008	117,668	13,340
Retirement & FICA	423,263	419,667	3,596
Contracted Staff & Services	431,376	530,510	(99,134)
Supplies & Other	45,893	77,375	(31,482)
	1,894,152	2,005,552	(111,400)
Gifted Programs, 9200			
Wages	94,154	94,154	-
Benefits	5,859	5,794	65
Retirement & FICA	44,553	49,873	(5,320)
	144,566	149,821	(5,255)
Guidance Services, 212			
Wages	965,805	937,804	28,001
Benefits	172,691	173,047	(356)
Retirement & FICA	461,177	500,918	(39,741)
Supplies & Other	3,000	3,000	-
	1,602,673	1,614,769	(12,096)
Other Pupil Services, 213 & 219			
Wages	194,001	194,001	-
Benefits	41,935	41,935	-
Retirement & FICA	93,176	104,135	(10,959)
Contracted Staff & Services	268,600	268,600	-
Supplies & Other	5,000	5,000	-
	602,712	613,671	(10,959)
Improvement of Instruction, 221			
Wages	904,557	973,792	(69,235)
Benefits	183,658	179,025	4,633
Retirement & FICA	434,753	507,400	(72,647)
Contracted Staff & Services	161,950	173,118	(11,168)
Supplies & Other	15,150	15,150	-
Outgoing Transfer - Substitutes	13,046	14,529	(1,483)
	1,713,114	1,863,014	(149,900)
Educational Media Center, 222 & 223			
Wages	327,241	322,044	5,197
Benefits	72,187	70,241	1,946
Retirement & FICA	156,733	172,473	(15,740)
Educational Media	30,000	30,000	-
Supplies & Other	5,000	5,000	-
	591,161	599,758	(8,597)

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Special Education, Staff Direction, 226			
Wages	165,057	171,237	(6,180)
Benefits	53,308	53,308	-
Retirement & FICA	79,115	90,771	(11,656)
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	315,330	333,166	(17,836)
Other Instructional Staff Services, 229			
Wages	84,562	88,320	(3,758)
Benefits	26,407	26,998	(591)
Retirement & FICA	40,675	47,445	(6,770)
	151,644	162,763	(11,119)
Board of Education, 231			
Contracted Services	149,500	249,500	(100,000)
Travel & Conference	4,200	4,200	-
	153,700	253,700	(100,000)
Communication Services, 282			
Wages	117,332	117,332	-
Benefits	26,486	15,120	11,366
Retirement & FICA	55,523	62,152	(6,629)
Supplies & Other	4,500	4,500	-
	203,841	199,104	4,737
Executive Administration, 232			
Wages	363,769	353,745	10,024
Benefits	54,571	54,528	43
Retirement & FICA	161,824	176,389	(14,565)
Contracted Staff & Services	55,300	55,300	-
Supplies & Other	15,800	15,800	-
	651,264	655,762	(4,498)
Building Administration, Elementary, 241			
Wages	1,023,760	1,021,194	2,566
Benefits	195,151	187,460	7,691
Retirement & FICA	489,725	546,207	(56,482)
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	1,730,947	1,777,172	(46,225)
Building Administration, Middle School, 242			
Wages	679,688	682,111	(2,423)
Benefits	163,808	163,819	(11)
Retirement & FICA	324,547	364,235	(39,688)
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,198,343	1,240,465	(42,122)

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Building Administration, High School, 243			
Wages	500,634	502,186	(1,552)
Benefits	93,883	127,065	(33,182)
Retirement & FICA	239,780	268,889	(29,109)
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	860,417	924,260	(63,843)
Total Building Administration	3,789,707	3,941,897	(152,190)
Fiscal Services, 252			
Wages	285,223	308,326	(23,103)
Benefits	63,224	80,652	(17,428)
Retirement & FICA	136,035	164,387	(28,352)
Contracted Staff & Services	169,250	169,250	-
Supplies & Other	3,200	3,200	-
	656,932	725,815	(68,883)
Internal Services - Print shop, 258			
Wages	42,282	42,282	-
Benefits	20,803	20,803	-
Retirement & FICA	20,336	22,725	(2,389)
Supplies & Other	45,000	45,000	-
	128,421	130,810	(2,389)
Other Business Services, 259			
Workers Compensation	124,000	118,000	6,000
Legal Liability Insurance	32,000	36,000	(4,000)
Bank Service Charges	55,000	57,000	(2,000)
Other Fees	7,600	7,600	-
	218,600	218,600	-
Staff/Personnel Services, 283			
Wages	193,401	193,401	-
Benefits	32,577	32,577	-
Retirement & FICA	91,996	102,923	(10,927)
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	335,974	346,901	(10,927)
Technology Services, 284			
Wages	667,201	663,990	3,211
Benefits	135,387	120,333	15,054
Retirement & FICA	318,200	354,198	(35,998)
Contracted Staff & Services	79,626	79,626	-
Annual User Fees/Contracts	535,627	478,121	57,506
Supplies & Other	14,500	14,500	-
	1,750,541	1,710,768	39,773

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Security Services, 266			
Contracted Staff & Services	234,334	228,752	5,582
Supplies & Other	50,000	107,910	(57,910)
	284,334	336,662	(52,328)
Operation & Maintenance, 261			
Wages	935,428	931,739	3,689
Benefits	216,497	209,930	6,567
Retirement & FICA	445,710	496,610	(50,900)
Contracted Custodial	1,204,921	1,204,921	-
Contracted Staff & Services	570,750	1,135,150	(564,400)
Supplies & Other	415,000	415,000	-
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	300,000	300,000	-
Electricity	800,000	931,000	(131,000)
Water & Sewer	88,000	88,000	-
Waste & Trash Disposal	61,000	76,000	(15,000)
Property, Casualty & Fleet Insurance	229,450	246,000	(16,550)
	5,297,756	6,065,350	(767,594)
Total Operations & Maintenance/Security	5,582,090	6,402,012	(819,922)
Pupil Transportation, 271			
Wages	668,588	697,009	(28,421)
Benefits	179,538	177,177	2,361
Retirement & FICA	316,084	366,268	(50,184)
Contracted Services	36,710	62,027	(25,317)
Fleet Insurance	11,200	18,000	(6,800)
Vehicle Fuel	126,000	126,000	-
Supplies & Other	38,500	39,700	(1,200)
	1,376,620	1,486,181	(109,561)
Athletics, 293			
Salaries	138,479	138,479	-
Coaches/Games Workers	192,816	192,816	-
Benefits	42,202	47,654	(5,452)
Retirement & FICA	157,758	176,476	(18,718)
Contracted Coaches/Game Workers	236,560	236,560	-
Contracted Services	149,000	149,000	-
Supplies & Other	30,000	30,000	-
	946,815	970,985	(24,170)
Community Education - Child Care, 351			
Wages	636,707	631,161	5,546
Benefits	137,881	109,135	28,746
Retirement & FICA	305,143	338,069	(32,926)
Contracted Staff & Services	907,295	824,785	82,510
Supplies & Other	131,575	130,475	1,100
	2,118,601	2,033,625	84,976

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

	2025-26 Original Budget	2025-26 Revised Budget #1	2025-26 Impact of Change
Community Education - Recreation/Enrichment, 321			
Wages	24,573	24,573	-
Benefits	13,072	10,364	2,708
Retirement & FICA	11,628	13,017	(1,389)
Contracted Staff & Services	295,000	295,000	-
Supplies & Other	11,000	11,000	-
	355,273	353,954	1,319
Community Education - School Readiness, 343x			
Wages	222,210	257,834	(35,624)
Benefits	51,926	56,793	(4,867)
Retirement & FICA	107,333	119,767	(12,434)
Contracted Staff & Services	272,052	285,800	(13,748)
Supplies & Other	202,141	172,801	29,340
	855,662	892,995	(37,333)
Community Education - Senior Center, 391			
Wages	55,151	59,151	(4,000)
Benefits	5,395	5,429	(34)
Retirement & FICA	25,816	27,990	(2,174)
Contracted Staff & Services	27,799	27,799	-
	114,161	120,369	(6,208)
Community Education - Facilities Use, 311			
Wages	24,573	24,573	-
Benefits	13,072	10,364	2,708
Retirement & FICA	11,628	13,017	(1,389)
Contracted Staff & Services	39,000	39,000	-
Supplies & Other	1,000	1,000	-
Utilities	55,000	55,000	-
	144,273	142,954	1,319
Total Community Services	3,587,970	3,543,897	44,073
Other Financing Uses	71,133	66,244	4,889
Total Expenditures	67,912,605	70,808,645	(2,896,040)