

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2027 as of June 22, 2026

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
REVENUES:			
Local sources	\$ 19,782,599	\$ 19,307,148	\$ (475,451)
State sources	52,085,635	50,971,515	(1,114,120)
Federal sources	529,913	419,156	(110,757)
Total revenues	<u>72,398,147</u>	<u>70,697,819</u>	<u>(1,700,328)</u>
EXPENDITURES:			
Instruction:			
Basic programs	33,037,143	32,814,511	222,632
Added needs	9,843,896	9,732,473	111,423
Total instruction	<u>42,881,039</u>	<u>42,546,984</u>	<u>334,055</u>
Supporting services:			
Pupil	5,671,021	5,726,777	(55,756)
Instructional staff	3,223,092	2,418,673	804,419
General administration	907,292	782,509	124,783
School administration	4,121,883	4,007,591	114,292
Business	1,105,936	1,085,135	20,801
Operations and maintenance	7,199,978	6,230,769	969,209
Transportation	1,557,724	1,568,154	(10,430)
Central	2,326,653	2,066,991	259,662
Athletics	978,275	994,781	(16,506)
Total supporting services	<u>27,091,854</u>	<u>24,881,380</u>	<u>2,210,474</u>
Community services	3,759,518	3,806,798	(47,280)
Total Expenditures	<u>73,732,411</u>	<u>71,235,162</u>	<u>2,497,249</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,334,264)</u>	<u>(537,343)</u>	<u>796,921</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Extra-Ordinary Revenue	343,845	-	(343,845)
Other Financing Uses	66,244	66,244	-
Total other financing sources (uses)	<u>357,601</u>	<u>13,756</u>	<u>(343,845)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (976,663)</u>	<u>\$ (523,587)</u>	<u>\$ 453,076</u>
ASSIGNED FUND BALANCE	-	-	
NET CHANGE, UNASSIGNED FUND BALANCE	<u>\$ (976,663)</u>	<u>\$ (523,587)</u>	<u>\$ 453,076</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	9,225,700	8,249,037	(976,663)
End of year	<u>\$ 8,249,037</u>	<u>\$ 7,725,450</u>	<u>\$ (523,587)</u>

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Revenues			
Local	14,219,599	14,244,148	24,549
State	52,085,635	50,971,515	(1,114,120)
Federal	529,913	419,156	(110,757)
Transfers - ISD	5,563,000	5,063,000	(500,000)
Other Financing Sources	423,845	80,000	(343,845)
Total Revenues	72,821,992	70,777,819	(2,044,173)
Expenditures			
Elementary Instruction	10,282,563	9,563,702	718,861
Middle School Instruction	9,394,400	9,836,830	(442,430)
High School Instruction	9,559,252	9,557,044	2,208
Montessori (PPK-8)	3,766,256	3,829,935	(63,679)
Summer Programs	34,672	27,000	7,672
Special Education	11,171,362	11,451,238	(279,876)
Compensatory Education	2,057,174	1,748,208	308,966
Gifted Programs	151,982	150,924	1,058
Guidance Services	1,674,808	1,699,788	(24,980)
Other Pupil Services	617,737	566,094	51,643
Improvement of Instruction	1,962,058	1,218,572	743,486
Educational Media Services	618,579	614,802	3,777
Direction of Special Education	338,332	328,440	9,892
Other Instructional Staff Services	169,145	115,615	53,530
Board of Education	268,700	168,700	100,000
Executive Administration	638,592	613,809	24,783
School Administration	4,121,883	4,007,591	114,292
Fiscal Services	731,751	720,974	10,777
Internal Services	132,585	122,561	10,024
Other Business Services	241,600	241,600	-
Communication Services	202,366	99,880	102,486
Staff/Personnel Services	377,320	348,355	28,965
Technology Services	1,746,967	1,618,756	128,211
Operations & Maintenance	7,044,248	6,142,618	901,630
Pupil Transportation	1,557,724	1,568,154	(10,430)
Athletics	978,275	994,781	(16,506)
Community Education	3,892,080	3,879,191	12,889
Other Financing Uses	66,244	66,244	-
Total Expenditures	73,798,655	71,301,406	2,497,249
Effect on Fund Balance	(976,663)	(523,587)	453,076

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,814,140	10,814,140	0
Community Ed, Programming	2,402,600	2,402,600	0
Community Ed, Facility Rental	62,000	62,000	0
Community Ed, Senior Center	123,169	121,749	(1,420)
Athletics, Registration Fees	180,000	207,000	27,000
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	260,632	259,601	(1,031)
State Sources:			
Foundation	34,876,129	36,138,049	1,261,920
Special Education	4,808,941	4,818,529	9,588
MPSERS Stabilization	5,193,767	5,193,767	0
MPSERS Cost Offset	2,141,832	1,426,500	(715,332)
Transportation	324,023	324,023	0
At-Risk	1,338,443	1,338,443	0
Assessment & Literacy	102,116	31,250	(70,866)
Great Start Readiness Grant	1,232,015	1,232,015	0
Mental Health & Safety Grants	433,344	139,925	(293,419)
MI Kids Back on Track (extended year)	237,174	-	(237,174)
Other	1,397,851	329,014	(1,068,837)
Federal Sources			
Title I, II, III, IV	352,213	349,156	(3,057)
Medicaid Outreach	100,000	70,000	(30,000)
Transfers - ISD			
Special Education ISD	5,548,000	5,048,000	(500,000)
Other ISD	15,000	15,000	0
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Extra-Ordinary Revenue	343,845	-	(343,845)
	<u>72,821,992</u>	<u>70,777,819</u>	<u>(2,044,173)</u>
Summary of Fund Balance			
Beginning Fund Balance	9,225,700	8,249,037	(976,663)
Operational surplus (deficit)	(976,663)	(523,587)	453,076
Ending Fund Balance	<u>8,249,037</u>	<u>7,725,450</u>	<u>(523,587)</u>
	<u>11.2%</u>	<u>10.8%</u>	

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,852,341	1,792,412	59,929
Hiawatha	1,833,276	1,718,231	115,045
Bennett Woods	1,861,451	1,730,165	131,286
Benefits			
Cornell	392,588	395,231	(2,643)
Hiawatha	361,976	375,019	(13,043)
Bennett Woods	377,534	393,143	(15,609)
Retirement & FICA			
Cornell	980,490	906,417	74,073
Hiawatha	970,437	868,908	101,529
Bennett Woods	983,210	874,945	108,265
Contracted Staff & Services			
Cornell	17,450	17,450	-
Hiawatha	17,690	17,450	240
Bennett Woods	22,450	22,450	-
Supplies & Other			
Cornell	92,689	21,396	71,293
Hiawatha	106,976	20,305	86,671
Bennett Woods	120,798	21,998	98,800
Textbooks, New & Replacement			
Cornell	8,244	51,244	(43,000)
Hiawatha	7,920	50,920	(43,000)
Bennett Woods	8,568	51,568	(43,000)
Outgoing Transfer - Substitutes	266,475	234,450	32,025
	10,282,563	9,563,702	718,861
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,549,559	2,774,800	(225,241)
Chippewa	2,700,149	2,808,108	(107,959)
Benefits			
Kinawa	475,590	542,837	(67,247)
Chippewa	438,541	456,508	(17,967)
Retirement & FICA			
Kinawa	1,346,708	1,398,346	(51,638)
Chippewa	1,429,466	1,415,195	14,271
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	61,727	43,076	18,651
Chippewa	44,250	44,250	-

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Textbooks, New & Replacement			
Kinawa	6,410	49,410	(43,000)
Chippewa	6,600	11,600	(5,000)
Tuition Payments (MVU)	15,600	15,600	-
Outgoing Transfer - Substitutes	291,300	248,600	42,700
	9,394,400	9,836,830	(442,430)
High School Instruction, 113			
Wages	5,098,896	5,158,918	(60,022)
Benefits	915,147	986,332	(71,185)
Retirement & FICA	2,572,271	2,427,121	145,150
Contracted Staff & Services	16,000	16,000	-
Supplies & Other	100,945	100,945	-
Textbooks, New & Replacement	70,126	120,126	(50,000)
Student Recovery Services	214,000	214,000	-
Dual Enrollment, Gate	187,132	187,132	-
Tuit Pymts (Early College, MVU, HSDCI)	208,400	208,400	-
Outgoing Transfer - Substitutes	176,335	138,070	38,265
	9,559,252	9,557,044	2,208
Montessori Elementary, 116			
Wages	1,387,855	1,411,796	(23,941)
Benefits	269,354	290,611	(21,257)
Retirement & FICA	731,692	713,941	17,751
Contracted Staff & Services	8,904	8,904	-
Supplies & Other	79,735	14,503	65,232
Textbooks, New & Replacement	5,418	48,418	(43,000)
Outgoing Transfer - Substitutes	63,825	53,150	10,675
	2,546,783	2,541,323	5,460
Montessori 5-8, 112-9700			
Wages	687,894	728,787	(40,893)
Benefits	159,482	183,559	(24,077)
Retirement & FICA	364,379	368,548	(4,169)
Contracted Staff & Services	450	450	-
Supplies & Other	5,688	5,688	-
Textbooks, New & Replacement	1,580	1,580	-
	1,219,473	1,288,612	(69,139)
Total Montessori Instruction	3,766,256	3,829,935	(63,679)
Summer Programs			
Wages	5,000	-	5,000
Retirement & FICA	2,672	-	2,672
Contracted Staff & Services	27,000	27,000	-
	34,672	27,000	7,672

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Special Education - Instructional Programs 122			
Wages	4,433,418	4,581,428	(148,010)
Benefits	856,587	925,706	(69,119)
Retirement & FICA	2,334,999	2,316,835	18,164
Contracted Staff & Services	59,082	57,574	1,508
Supplies & Other	25,000	25,000	-
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	83,000	83,000	-
	<u>7,792,886</u>	<u>7,990,343</u>	<u>(197,457)</u>
Special Education - Psychological Services, 214			
Wages	453,028	467,876	(14,848)
Benefits	76,662	80,938	(4,276)
Retirement & FICA	238,764	236,603	2,161
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	<u>774,654</u>	<u>791,617</u>	<u>(16,963)</u>
Special Education - Speech & Language Services, 215			
Wages	552,681	561,220	(8,539)
Benefits	63,817	68,278	(4,461)
Retirement & FICA	292,206	283,810	8,396
Contracted Staff & Services	11,520	11,520	-
Supplies & Other	1,400	1,400	-
	<u>921,624</u>	<u>926,228</u>	<u>(4,604)</u>
Special Education - Social Work Services, 216			
Wages	765,450	759,347	6,103
Benefits	102,396	110,669	(8,273)
Retirement & FICA	405,487	384,001	21,486
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	<u>1,276,253</u>	<u>1,256,937</u>	<u>19,316</u>
Special Education - Teacher Consultants, 218			
Wages	230,607	283,279	(52,672)
Benefits	52,694	59,580	(6,886)
Retirement & FICA	122,644	143,254	(20,610)
	<u>405,945</u>	<u>486,113</u>	<u>(80,168)</u>
Total Special Education	11,171,362	11,451,238	(279,876)

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Compensatory Education , 125 & 126			
Wages	877,131	839,093	38,038
Benefits	117,669	127,308	(9,639)
Retirement & FICA	458,052	421,658	36,394
Contracted Staff & Services	504,817	257,483	247,334
Supplies & Other	99,505	102,666	(3,161)
	2,057,174	1,748,208	308,966
Gifted Programs, 9200			
Wages	95,566	96,283	(717)
Benefits	5,794	5,951	(157)
Retirement & FICA	50,622	48,690	1,932
	151,982	150,924	1,058
Guidance Services, 212			
Wages	979,653	1,003,002	(23,349)
Benefits	176,503	186,572	(10,069)
Retirement & FICA	515,652	507,214	8,438
Supplies & Other	3,000	3,000	-
	1,674,808	1,699,788	(24,980)
Other Pupil Services, 213 & 219			
Wages	197,530	140,969	56,561
Benefits	41,363	23,286	18,077
Retirement & FICA	105,244	71,289	33,955
Contracted Staff & Services	268,600	325,550	(56,950)
Supplies & Other	5,000	5,000	-
	617,737	566,094	51,643
Improvement of Instruction, 221			
Wages	1,017,091	593,656	423,435
Benefits	177,945	104,732	73,213
Retirement & FICA	535,527	300,213	235,314
Contracted Staff & Services	195,139	183,615	11,524
Supplies & Other	15,150	15,150	-
Outgoing Transfer - Substitutes	21,206	21,206	-
	1,962,058	1,218,572	743,486
Educational Media Center, 222 & 223			
Wages	336,623	335,371	1,252
Benefits	69,442	74,833	(5,391)
Retirement & FICA	177,514	169,598	7,916
Educational Media	30,000	30,000	-
Supplies & Other	5,000	5,000	-
	618,579	614,802	3,777

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Special Education, Staff Direction, 226			
Wages	175,471	167,463	8,008
Benefits	52,242	58,441	(6,199)
Retirement & FICA	92,769	84,686	8,083
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	338,332	328,440	9,892
Other Instructional Staff Services, 229			
Wages	92,661	63,120	29,541
Benefits	27,094	20,573	6,521
Retirement & FICA	49,390	31,922	17,468
	169,145	115,615	53,530
Board of Education, 231			
Contracted Services	264,500	164,500	100,000
Travel & Conference	4,200	4,200	-
	268,700	168,700	100,000
Communication Services, 282			
Wages	119,994	56,244	63,750
Benefits	14,503	10,693	3,810
Retirement & FICA	63,369	28,443	34,926
Supplies & Other	4,500	4,500	-
	202,366	99,880	102,486
Executive Administration, 232			
Wages	350,464	330,900	19,564
Benefits	48,935	59,493	(10,558)
Retirement & FICA	168,093	152,316	15,777
Contracted Staff & Services	55,300	55,300	-
Supplies & Other	15,800	15,800	-
	638,592	613,809	24,783
Building Administration, Elementary, 241			
Wages	1,088,781	1,092,849	(4,068)
Benefits	185,098	199,331	(14,233)
Retirement & FICA	576,817	552,653	24,164
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	11,280	1,031
	1,873,007	1,866,113	6,894
Building Administration, Middle School, 242			
Wages	713,587	681,968	31,619
Benefits	159,621	167,151	(7,530)
Retirement & FICA	378,366	344,869	33,497
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,281,874	1,224,288	57,586

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Building Administration, High School, 243			
Wages	532,958	502,994	29,964
Benefits	124,481	133,707	(9,226)
Retirement & FICA	283,443	254,369	29,074
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	967,002	917,190	49,812
Total Building Administration	4,121,883	4,007,591	114,292
Fiscal Services, 252			
Wages	313,331	305,668	7,663
Benefits	79,052	88,279	(9,227)
Retirement & FICA	166,918	154,577	12,341
Contracted Staff & Services	169,250	169,250	-
Supplies & Other	3,200	3,200	-
	731,751	720,974	10,777
Internal Services - Print shop, 258			
Wages	43,806	36,254	7,552
Benefits	20,514	22,974	(2,460)
Retirement & FICA	23,265	18,333	4,932
Supplies & Other	45,000	45,000	-
	132,585	122,561	10,024
Other Business Services, 259			
Workers Compensation	131,000	131,000	-
Legal Liability Insurance	36,000	36,000	-
Bank Service Charges	67,000	67,000	-
Other Fees	7,600	7,600	-
	241,600	241,600	-
Staff/Personnel Services, 283			
Wages	195,226	196,414	(1,188)
Benefits	31,493	34,615	(3,122)
Retirement & FICA	103,601	99,326	4,275
Contracted Staff & Services	46,000	17,000	29,000
Supplies & Other	1,000	1,000	-
	377,320	348,355	28,965
Technology Services, 284			
Wages	679,942	680,075	(133)
Benefits	117,876	130,444	(12,568)
Retirement & FICA	359,912	343,917	15,995
Contracted Staff & Services	73,736	73,736	-
Annual User Fees/Contracts	503,501	378,584	124,917
Supplies & Other	12,000	12,000	-
	1,746,967	1,618,756	128,211

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Security Services, 266			
Contracted Staff & Services	218,126	217,325	801
Supplies & Other	31,717	32,791	(1,074)
	249,886	250,116	(230)
Operation & Maintenance, 261			
Wages	966,114	957,269	8,845
Benefits	206,334	228,971	(22,637)
Retirement & FICA	511,428	484,091	27,337
Contracted Custodial	1,204,921	1,204,921	-
Contracted Staff & Services	1,422,645	715,750	706,895
Supplies & Other	540,420	445,000	95,420
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	463,000	385,000	78,000
Electricity	1,015,000	1,007,000	8,000
Water & Sewer	111,500	111,500	-
Waste & Trash Disposal	76,000	76,000	-
Property, Casualty & Fleet Insurance	246,000	246,000	-
	6,794,362	5,892,502	901,860
Total Operations & Maintenance/Security	7,044,248	6,142,618	901,630
Pupil Transportation, 271			
Wages	722,001	747,003	(25,002)
Benefits	171,803	206,736	(34,933)
Retirement & FICA	374,465	377,755	(3,290)
Contracted Services	84,955	32,160	52,795
Fleet Insurance	18,000	18,000	-
Vehicle Fuel	146,000	146,000	-
Supplies & Other	40,500	40,500	-
	1,557,724	1,568,154	(10,430)
Athletics, 293			
Salaries	144,407	145,736	(1,329)
Coaches/Games Workers	192,816	192,816	-
Benefits	46,853	52,464	(5,611)
Retirement & FICA	178,639	171,205	7,434
Contracted Coaches/Game Workers	236,560	236,560	-
Contracted Services	149,000	149,000	-
Supplies & Other	30,000	47,000	(17,000)
	978,275	994,781	(16,506)
Community Education - Child Care, 351			
Wages	634,911	629,832	5,079
Benefits	101,337	111,089	(9,752)
Retirement & FICA	336,688	318,722	17,966
Contracted Staff & Services	897,785	897,785	-
Supplies & Other	130,475	130,475	-
	2,101,196	2,087,903	13,293

**Okemos Public Schools
General Operating Fund
2026-27 Proposed Budget**

	2025-26 Revised Budget #2	2026-27 Original Budget	2026-27 Impact of Change
Community Education - Recreation/Enrichment, 321			
Wages	24,927	25,104	(177)
Benefits	10,219	11,463	(1,244)
Retirement & FICA	13,204	12,695	509
Contracted Staff & Services	237,000	237,000	-
Supplies & Other	7,000	7,000	-
	<u>292,350</u>	<u>293,262</u>	<u>(912)</u>
Community Education - School Readiness, 343x			
Wages	303,897	348,192	(44,295)
Benefits	64,082	71,375	(7,293)
Retirement & FICA	156,655	172,646	(15,991)
Contracted Staff & Services	394,526	394,526	-
Supplies & Other	312,855	245,276	67,579
	<u>1,232,015</u>	<u>1,232,015</u>	<u>-</u>
Community Education - Senior Center, 391			
Wages	59,151	59,151	-
Benefits	4,887	4,887	-
Retirement & FICA	31,332	29,912	1,420
Contracted Staff & Services	27,799	27,799	-
	<u>123,169</u>	<u>121,749</u>	<u>1,420</u>
Community Education - Facilities Use, 311			
Wages	24,927	25,104	(177)
Benefits	10,219	11,463	(1,244)
Retirement & FICA	13,204	12,695	509
Contracted Staff & Services	39,000	39,000	-
Supplies & Other	1,000	1,000	-
Utilities	55,000	55,000	-
	<u>143,350</u>	<u>144,262</u>	<u>(912)</u>
Total Community Services	3,892,080	3,879,191	12,889
Other Financing Uses	66,244	66,244	-
Total Expenditures	73,798,655	71,301,406	2,497,249