

Board of Education Tom Buffett President, 2025-2026	Okemos Public Schools board@okemosk12.net http://okemosk12.net	4406 Okemos Road Okemos, Michigan 48864 Phone: 517-706-5010
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This agenda is for general informational purposes only. Based on board policy, the board of education may revise this agenda and may take up other issues at the meeting.

5:30 PM

**MEETING AGENDA
Tuesday, June 30, 2026**

Community Conference Rm

CALL TO ORDER

Tom Buffett, Jason Burns, Katie Cavanaugh, Shulawn Doxie, Andrew Phelps, Leeni Shrestha and Jillian Winn

WELCOME AND MEETING FORMAT

Welcome to this special meeting of the Okemos Board of Education held in public for the purpose of conducting the business of the school board.

There is one opportunity for public comment: Citizens who wish to address agenda or non-agenda items will have an opportunity at the beginning of the meeting. In-person individuals who wish to address the board must complete a blue form, located with the agendas near the room entrance, and present it to the board’s secretary prior to the start of the agenda item.

At the appropriate point in the agenda, the board president will call upon individuals who have submitted a blue card for their comments.

CITIZENS ADDRESS AGENDA AND NON-AGENDA ITEMS

At this time in the meeting, citizens have an opportunity to address the board regarding items of interest that that may or may not be part of the evening’s agenda. Citizens are required to limit comments to three minutes, except when this requirement is waived by the board president during the meeting. A designated timekeeper will communicate to the individual who is addressing the board at three minutes. The board highly values public comment and input; however, the board meeting format is designed to facilitate the evening’s agenda and, therefore, restricts board members from engaging in conversation with speakers or immediately responding to questions. Questions and concerns may be addressed by the board later in the agenda and may be assigned for follow-up by the board or superintendent at a later date.

ACTION ITEMS

Within Action Items, there is a Consent Agenda to expedite the business of the board which groups a number of items together to be dealt with by one action of the board. However, items in the consent agenda may be extracted by individual board members request for further discussion or clarification.

CONSENT AGENDA (5 Min)

In an effort to expedite the business of the board of education, but in no way meant to diminish the importance of each item, a Consent Agenda has been developed.

That the board approve item 1 for immediate implementation and appropriate action. Item 1: Approval the Minutes of the Regular Meeting of June 22, 2026.

BUDGET/TRUTH-IN-TAXATION HEARING (5 mins)

Budget/Truth-in-Taxation Hearing for the purpose of public input on the coming year's budget. The hearing process is as follows:

1. Roll Call Vote opens the meeting to the budget hearing.
2. Board president announces: "This meeting is opened to the Budget Hearing at (time of day)."
3. Information is presented on the 2025-2026 general fund budget and levied Millage.
4. Public addresses the board.
5. Board president announces: "Hearing no further comments or inquiries, this hearing is closed at (time of day)."

ADOPTION OF THE 2026-2027 GENERAL FUND BUDGET (5 mins)

Public Act 627 requires that the board of education adopt a resolution appropriating funds for the ensuing fiscal year. The board has conducted the required Budget/Truth-in-Taxation Hearing concerning the proposed 2026-2027 General Fund Budget.

That the Board waive the reading and adopt the general appropriations resolution for the General Fund of \$71,301,406; Debt Retirement Fund of \$12,681,663; Building and Site Sinking Fund of \$1,777,610; Capital Projects Fund of \$50,250,000; Student/School Activity Fund of \$1,146,300 and Food Services Fund of \$2,906,627 for the 2026-2027 fiscal year (Roll Call Vote).

RATIFICATION OF OEA CONTRACT

The board of education has concluded negotiations with the Okemos Education Association and has reviewed the final contract language.

That the board waive the reading and ratify the contract between the Okemos Board of Education and the Okemos Education Association effective July 1, 2025 through June 30, 2028 (Roll Call Vote).

COMMENTS FROM THE PUBLIC

At this time in the meeting, citizens have an opportunity to address the board regarding any item(s) of interest. Individual comments at this time will be limited to three minutes but may be extended at the discretion of the board president. A designated timekeeper will communicate to the individual who is addressing the board at three minutes. The board highly values public comment; however, our meeting format does not allow the board to engage in conversation with speakers. Questions or concerns may be assigned for follow-up by the board or the administration at a later date.

ADJOURN

**OKEMOS PUBLIC SCHOOLS
NOTICE OF A PUBLIC HEARING
ON PROPOSED 2026-2027 BUDGET**

PLEASE TAKE NOTICE that on June 30, 2026, at 5:30 o'clock p.m., at Okemos Central Office, Okemos, Michigan, the Board of Education of Okemos Public Schools will hold a public hearing to consider the District's proposed 2026-2027 budget.

The Board may not adopt its proposed 2026-2027 budget until after a public hearing. A copy of the proposed 2026-2027 budget, including the proposed property tax millage rate, is available for public inspection during normal business hours at Okemos Central Office, Okemos, Michigan.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

This notice is given by order of the Board of Education.

Shulawn Doxie

Secretary

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

	<u>2025-26 Revised Budget #2</u>	<u>2026-27 Original Budget</u>	<u>2026-27 Impact of Change</u>
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	-
	7,792,886	7,990,343	(197,457)
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	-
	774,654	791,617	(16,963)
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	-
	921,624	926,228	(4,604)
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	-
	1,276,253	1,256,937	19,316
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)
	405,945	486,113	(80,168)
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	-
	<u>967,002</u>	<u>917,190</u>	<u>49,812</u>
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	-
	<u>731,751</u>	<u>720,974</u>	<u>10,777</u>
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	-
	<u>132,585</u>	<u>122,561</u>	<u>10,024</u>
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	-
	<u>241,600</u>	<u>241,600</u>	<u>-</u>
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	-
	<u>377,320</u>	<u>348,355</u>	<u>28,965</u>
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	-
	<u>1,746,967</u>	<u>1,618,756</u>	<u>128,211</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
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	-
	292,350	293,262	(912)
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
	1,232,015	1,232,015	-
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	-
	123,169	121,749	1,420
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	-
	143,350	144,262	(912)
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

OKEMOS PUBLIC SCHOOLS

2026-2027

**GENERAL FUND BUDGET
DEBT RETIREMENT FUND BUDGET
BUILDING & SITE SINKING FUND BUDGET
CAPITAL PROJECTS FUND BUDGET
STUDENT/SCHOOL ACTIVITY FUND BUDGET
FOOD SERVICE BUDGET**

MONDAY, JUNE 30, 2026

OKEMOS BOARD OF EDUCATION OFFICE

**GENERAL APPROPRIATION RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF OKEMOS PUBLIC SCHOOLS
2026-2027**

Resolved, that this resolution shall be the general appropriations of Okemos Public Schools for the fiscal year ending June 30, 2027.

A resolution to make appropriations; to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by Okemos Public Schools. The adoption of the budget will require a levy of six mills on all taxable valuation of the district by the State of Michigan and an additional eighteen mills on all non-homestead taxable valuation by the school district.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the Okemos Public Schools for fiscal year ending June 30, 2027:

REVENUE:

Local	\$ 19,307,148
State	50,971,515
Federal	419,156
Incoming Transfers	80,000
Total Revenue	\$ 70,777,819
ESTIMATED FUND BALANCE July 1, 2026	\$ 8,249,037
TOTAL AVAILABLE TO APPROPRIATE	\$ 79,026,856

BE IT FURTHER RESOLVED, that \$71,301,406 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Instruction:

Basic Programs	\$ 32,814,511
Added needs	9,732,473

Support Services:

Pupil	5,726,777
Instructional Staff	2,418,673
General Administration	782,509
School Administration	4,007,591
Business	1,085,135
Operations and Maintenance	6,230,769
Transportation	1,568,154

Central Athletics	2,066,991
	994,781
Community Services	3,806,798
Other Financing Uses	66,244
TOTAL APPROPRIATED	\$ 71,301,406

BE IT FURTHER RESOLVED that for purposes of meeting the needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent, or his designee. When the Superintendent or designee, makes transfers of appropriations as permitted by this resolution that will incur expenditures against an appropriation account in excess of amounts originally appropriated, such transfers shall be presented the Board of Education in the form of an appropriations act amendment, which shall be adopted by the Board of Education.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **DEBT RETIREMENT FUNDS** of the Okemos Public Schools for fiscal year ending June 30, 2027 is as follows:

REVENUE:	
Local Property Taxes	\$ 12,657,957
Interest Income	126,600
Total Revenue	\$ 12,784,557
ESTIMATED FUND BALANCE July 1, 2026	\$ 1,186,340
TOTAL AVAILABLE TO APPROPRIATE	\$ 13,970,897

BE IT FURTHER RESOLVED, that \$12,681,663 of the total available to appropriate in the **DEBT RETIREMENT FUNDS**, is hereby appropriated in the amounts for the purposes set forth below:

EXPENDITURES:	
Redemption of Bond Principal	\$ 3,795,000
Interest on Bonded Debt	8,885,163
Paying Agent Fee and Others	1,500
TOTAL APPROPRIATED	\$ 12,681,663

The millage levy on all taxable valuation of the school district for Debt Fund Service is 7.00 mills.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available in the **SINKING FUND** of the Okemos Public Schools for fiscal year ending June 30, 2027 is as follows:

REVENUE:	
Local Property Taxes	\$ 1,725,300
Interest Income	120,800
Total Revenue	\$ 1,846,100
ESTIMATED FUND BALANCE July 1, 2026	\$ 3,092,970
TOTAL AVAILABLE TO APPROPRIATE	\$ 4,939,070

BE IT FURTHER RESOLVED, that \$1,777,610 of the total available to appropriate in the **SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
Facilities Assessment Project(s), TBD	\$ 1,377,610
Other Repairs, as needed	400,000
TOTAL APPROPRIATED	\$ 1,777,610

The millage levy on all taxable valuation of the school district for the Sinking Fund is .9841 mills.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available in the **CAPITAL PROJECTS FUND** of the Okemos Public Schools for fiscal year ending June 30, 2027 is as follows:

REVENUE:	
Donations	\$ 125,000
Local Revenues	5,000
Investment Earnings	2,505,390
Incoming Transfers	17,034
Total Revenue	\$ 2,652,424
ESTIMATED FUND BALANCE July 1, 2026	\$ 107,995,952
TOTAL AVAILABLE TO APPROPRIATE	\$ 110,648,376

BE IT FURTHER RESOLVED, that \$50,250,000 of the total available to appropriate in the **CAPITAL PROJECTS FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
Building & Improvements	\$ 50,250,000
TOTAL APPROPRIATED	\$ 50,250,000

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available in the **STUDENT/SCHOOL ACTIVITY FUND** of the Okemos Public Schools for fiscal year ending June 30, 2027 is as follows:

REVENUE:	
Local Revenues	\$ 1,245,600
ESTIMATED FUND BALANCE July 1, 2026	\$ 925,659
TOTAL AVAILABLE TO APPROPRIATE	\$ 2,171,259

BE IT FURTHER RESOLVED, that \$1,146,300 of the total available to appropriate in the **STUDENT/SCHOOL ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:	
Other Student/School	\$ 1,146,300
TOTAL APPROPRIATED	\$ 1,146,300

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **FOOD SERVICE FUND** of the Okemos Public Schools for the fiscal year ending June 30, 2027 is as follows:

REVENUE:	
Local	\$ 247,800
State	1,616,755
Federal	769,530
Total Revenue	\$ 2,634,085
ESTIMATED FUND BALANCE July 1, 2026	\$ 945,617
TOTAL AVAILABLE TO APPROPRIATE	\$ 3,579,702

BE IT FURTHER RESOLVED that \$2,906,627 of the total available to appropriate in **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Wages & Benefits	\$ 823,427
Contracted Staff & Services	448,000
Food Costs	1,321,000
Commodities	100,000
Supplies, Uniforms, Other	84,200
Capital Outlay	50,000
Transfer to General Fund	80,000
TOTAL APPROPRIATED	\$ 2,906,627

BE IT RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the administrators and supervisors responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. This appropriation resolution is to take effect on **July 1, 2026**.

IN WITNESS WHEREOF, I have hereunto affixed my name as Secretary of the Okemos Board of Education this date of June 30, 2026.

Shulawn Doxie, Secretary

**Okemos Public Schools
Building and Site Sinking Fund
2026-27 Proposed Budget**

	Proposed 2026-27 Budget
Revenues	
Property Tax Levy, .9841 mills	\$ 1,725,300
Interest	120,800
Total Revenue	\$ 1,846,100
 Expenditures	
Project(s) Identified in Facilities Assessment, TBD	\$ 1,377,610
Other Repairs Throughout System as needed	400,000
Total Expenditures	\$ 1,777,610
Excess Revenue over Expenditures	\$ 68,490
 Projected Fund Balance	
Beginning 7/01/26	\$ 3,092,970
Ending 6/30/27	\$ 3,161,460

**Okemos Public Schools
Capital Projects
2026-27 Proposed Budget**

	District Capital Projects	Bond Capital Projects	Proposed 2026-27 Budget
Revenues			
Donations	125,000	0	\$ 125,000
Rentals	5,000	0	\$ 5,000
Investment Earnings	5,390	2,500,000	2,505,390
Total Revenue	135,390	2,500,000	\$ 2,635,390
Expenditures			
Capital Outlay	250,000	50,000,000	\$ 50,250,000
Total Expenditures	250,000	50,000,000	\$ 50,250,000
Excess/(Deficiency) Revenue over Expenditures	\$ (114,610)	\$ (47,500,000)	\$ (47,614,610)
Other Financing Sources (Uses)			
Proceeds from Sale of Debt	\$ -	\$ -	\$ -
Transfers In/(Out)	17,034	0	17,034
Projected Fund Balance			
Beginning 7/01/26	\$ 474,952	\$ 107,521,000	\$ 107,995,952
Ending 6/30/27	\$ 377,376	\$ 60,021,000	\$ 60,398,376

**Okemos Public Schools
Capital Projects Fund
2026-27 Proposed**

	Solar Panel Project	Technology	Operations	Turf Project	Baseball/ Softball Complex	Green Revolving Fund	Transportation	Total
Revenues								
Donations					125,000.00			125,000.00
Rentals				5,000.00	-			5,000.00
Interest	330.00	630.00	130.00	1,600.00	860.00	1,320.00	520.00	5,390.00
Total Revenues	330.00	630.00	130.00	6,600.00	125,860.00	1,320.00	520.00	135,390.00
Expenditures								
Site Improvements					250,000.00			250,000.00
Total Expenditures	-	-	-	-	250,000.00	-	-	250,000.00
Excess Revenue/(Expenditures)	330.00	630.00	130.00	6,600.00	(124,140.00)	1,320.00	520.00	(114,610.00)
Other Financing Sources/(Uses)								
General Fund Transfers In/(Out)				10,000.00		7,034.50		17,034.50
	-	-	-	10,000.00	-	7,034.50	-	17,034.50
Net Change in Fund Balance	330.00	630.00	130.00	16,600.00	(124,140.00)	8,354.50	520.00	(97,575.50)
Fund Balance Summary								
Beginning at 07/01/2026	24,023.32	46,084.43	9,594.87	122,934.30	125,859.71	101,161.93	45,292.91	474,951.47
Ending at 06/30/2027	24,353.32	46,714.43	9,724.87	139,534.30	1,719.71	109,516.43	45,812.91	377,375.97
Unreserved Fund Balance						-		
Reserved Fund Balance						109,516.43		
						109,516.43		

**Okemos Public Schools
Debt Retirement
2026-27 Proposed Budget**

	2026 Total Taxable Value	2023		2024		2026		Total Debt	
		Building/Site Bonds		Building/Site Bonds		Building/Site Bonds			
		Millage	Amount	Millage	Amount	Millage	Amount	Millage	Amount
Revenue:									
Property Taxes									
Meridian Township	1,583,060,300	0.180	\$ 284,950	2.870	\$ 4,543,383	3.950	\$ 6,253,088	7.000	\$ 11,081,421
Alaiedon Township	100,179,313	0.180	18,032	2.870	287,515	3.950	395,708	7.000	701,255
Williamstown Township	28,106,994	0.180	5,059	2.870	80,667	3.950	111,023	7.000	196,749
City of Lansing	96,011,305	0.180	17,282	2.870	275,552	3.950	379,245	7.000	672,079
	1,807,357,912		325,323		5,187,117		7,139,064		12,651,504
Less: Tax Adjustments/Delinquencies (4%)			(13,013)		(207,485)		(285,563)		(506,061)
Plus: County Delinquent Reimb (3.5%)			11,386		181,549		249,867		442,802
Plus: Exempt Personal Property Reimb			1,793		28,582		39,337		69,712
Plus: Interest Income			3,300		51,900		71,400		126,600
Total Revenues			\$ 328,789		\$ 5,241,663		\$ 7,214,105		\$ 12,784,557
Expenses:									
November Debt Service									
Interest Expense			121,900		1,722,250		2,953,613		4,797,763
			121,900		1,722,250		2,953,613		4,797,763
May Debt Service									
Principal Payments			165,000		2,285,000		1,345,000		3,795,000
Interest Expense			121,900		1,722,250		2,243,250		4,087,400
Paying Agent Fees and Other Expense			500		500		500		1,500
			287,400		4,007,750		3,588,750		7,883,900
Total Expenses			\$ 409,300		\$ 5,730,000		\$ 6,542,363		\$ 12,681,663
Excess (Shortage) Revenues Over Expenditures			\$ (80,511)		\$ (488,337)		\$ 671,742		\$ 102,894
Beginning Fund Balance 07/01/26			138,707		1,047,633		0		1,186,340
Ending Fund Balance 06/30/27			\$ 58,196		\$ 559,296		\$ 671,742		\$ 1,289,234

**Okemos Public Schools
Food Service
2026-27 Proposed Budget**

	Proposed 2026-27 Budget
Revenues	
Local	
Catering, Miscellaneous	37,000
Food Sales- Pupil	-
Food Sales - Adult	3,300
Ala Carte	200,000
Interest & Miscellaneous	7,500
	247,800
State	
State Aid - Section 31D	1,547,045
State Aid MPSERS Stabilization	69,710
	1,616,755
Federal	
Federal Reimbursements	669,530
Federal Commodities Received	100,000
	769,530
Total Revenues	2,634,085
Expenditures	
Salaries, Wages	452,350
Benefits	142,323
Retirement & FICA	228,754
Contracted Services/Staff	448,000
Software Licenses	15,000
Travel/Conference	5,500
Food & Related Supplies	1,321,000
Commodities Charges	100,000
Vehicle	32,700
Uniforms	5,000
Other Supplies & Materials	11,000
Capital Outlay	50,000
Dues & Fees	15,000
Transfer to Gen Fund	80,000
Total Expenditures	2,906,627
Operational Surplus/(Deficit)	(272,542)
Fund Balance Summary	
Beginning Fund Balance	945,617
Ending Fund Balance	673,075

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

	<u>2025-26 Revised Budget #2</u>	<u>2026-27 Original Budget</u>	<u>2026-27 Impact of Change</u>
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	-
	7,792,886	7,990,343	(197,457)
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	-
	774,654	791,617	(16,963)
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	-
	921,624	926,228	(4,604)
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	-
	1,276,253	1,256,937	19,316
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)
	405,945	486,113	(80,168)
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	-
	<u>967,002</u>	<u>917,190</u>	<u>49,812</u>
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	-
	<u>731,751</u>	<u>720,974</u>	<u>10,777</u>
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	-
	<u>132,585</u>	<u>122,561</u>	<u>10,024</u>
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	-
	<u>241,600</u>	<u>241,600</u>	<u>-</u>
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	-
	<u>377,320</u>	<u>348,355</u>	<u>28,965</u>
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	-
	<u>1,746,967</u>	<u>1,618,756</u>	<u>128,211</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
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	-
	292,350	293,262	(912)
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
	1,232,015	1,232,015	-
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	-
	123,169	121,749	1,420
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	-
	143,350	144,262	(912)
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

**Okemos Public Schools
Student/School Activity Fund
2026-27 Proposed Budget**

	Proposed 2026-27 Budget
Revenues, Local	\$ 1,245,600
Other Student/School Expenditures	1,146,300
Excess Revenue over Expenditures	99,300
Projected Fund Balance	
Beginning 7/01/26	925,659
Ending 6/30/27	\$ 1,024,959

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	-
	7,792,886	7,990,343	(197,457)
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	-
	774,654	791,617	(16,963)
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	-
	921,624	926,228	(4,604)
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	-
	1,276,253	1,256,937	19,316
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)
	405,945	486,113	(80,168)
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	-
	<u>967,002</u>	<u>917,190</u>	<u>49,812</u>
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	-
	<u>731,751</u>	<u>720,974</u>	<u>10,777</u>
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	-
	<u>132,585</u>	<u>122,561</u>	<u>10,024</u>
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	-
	<u>241,600</u>	<u>241,600</u>	<u>-</u>
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	-
	<u>377,320</u>	<u>348,355</u>	<u>28,965</u>
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	-
	<u>1,746,967</u>	<u>1,618,756</u>	<u>128,211</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
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	-
	292,350	293,262	(912)
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
	1,232,015	1,232,015	-
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	-
	123,169	121,749	1,420
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	-
	143,350	144,262	(912)
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

2026-27 Proposed Budgets

General, Debt Retirement, Sinking,
Capital Projects, Student/School Activity
& Food Service Funds

Board Meeting • 06/22/2026



2026-27 Expenditure Increases/Revenue Decreases

Decreases to General Fund

Most Likely

Health insurance (MESSA 1/2 yr +8%/est 10%, WMHIP +12.85%)*	542,155
ISD Special Education Funding, formula change	200,000
Teacher division advancement (15,18,21)	153,540
Negotiations est, steps+on/off, OEA subject to finalized negotiations	1,189,831
Safety & Security Grant Expire (Director/Software Fees)	233,650
Add'l Para & Overage assignments, +.50 HS/+.51 CMS	166,730
Transportation, Temp Cornell (1,2,3)	79,700
Athletic Uniforms	17,000
All Other	13,432
	\$2,596,038

2026-27 Revenue Increases/Expenditure Decreases

Increases to General Fund	Most Likely
Increase in Foundation Allowance (\$250)	1,173,200
Enrollment (Oct 26: +30, +10, -10) Blend 10/90	88,720
MPSERS rate decrease (-2.4 pts to 27.51%)	815,000
Reduction in Sections (2.4, 1.4, 1.4)	127,360
Savings from OEA retirements (7)	266,945
Budget reduction savings	1,157,080
	\$3,628,305

2026-27 Projected Impact on General Fund Budget

	Most Likely		
Expenditure Increases/Revenue Decreases	(\$2,596,038)		
Revenue Increases/Expenditures Decreases	3,628,305		
Net Impact on General Fund Balance	\$1,032,267	Structural	(\$183,587)
Carryforward effect on GF Budget (6/30/27)	(1,555,854)	Non-Structural	(\$340,000)
Total Impact on General Fund Balance	(\$523,587)		<hr/> (\$523,587)
Beginning Fund Balance	\$8,249,037		
Ending Fund Balance	\$7,725,450		
Fund Balance as a % of Expenditures	10.8%		

2026-27 Proposed Budget – Debt Retirement Fund

	Proposed 2026-27 Budget
Revenues	
Property Tax Levy, 7 mills	\$ 12,657,957
Interest Income	126,600
Total Revenues	\$ 12,784,557
Expenditures	
Debt Service Payments & Fees	12,681,663
Excess Revenue/(Expenditures)	102,894
Projected Fund Balance	
Beginning 7/01/26	1,186,340
Ending 6/30/27	\$ 1,289,234

2026-27 Proposed Budget – Sinking Fund

Revenues

Property Tax Levy, .9841 mills

Interest Income

Expenditures

Project(s) Identified in Facilities Assessment, TBD

Other Repairs Throughout District, as needed

Total Expenditures

Excess Revenue over Expenditures

Projected Fund Balance

Beginning 7/01/26

Ending 6/30/27

Proposed Budget

\$ 1,725,300

120,800

\$ 1,846,100

1,377,610

400,000

1,777,610

\$ 68,490

\$ 3,092,970

\$ 3,161,460

2026-27 Proposed Budget – Capital Projects Fund

	District Capital Projects	Bond Capital Projects	Proposed Budget
Revenues			
Donations	\$ 125,000	\$ 0	\$ 125,000
Rentals	5,000	0	5,000
Investment Earnings	5,390	2,500,000	2,505,390
Total Revenue	<u>135,390</u>	<u>2,500,000</u>	<u>2,635,390</u>
Expenditures			
Capital Outlay	<u>250,000</u>	<u>50,000,000</u>	<u>50,250,000</u>
Excess/(Deficiency) Revenue over Expenditures	(114,610)	(47,500,000)	(47,614,610)
Other Financing Sources (Uses)			
Proceeds from Sale of Debt	0	0	
Transfers In/(Out)	17,034	0	17,034
Projected Fund Balance			
Beginning 7/01/26	\$ 474,952	\$ 107,521,000	\$ 107,995,952
Ending 6/30/27	<u>\$ 377,376</u>	<u>\$ 60,021,000</u>	<u>\$ 60,398,376</u>

2026-27 Proposed Budget – Student/School Activity Fund

	Proposed 2026-27 Budget
Revenues, Local	\$ 1,245,600
Other Student/School Expenditures	1,146,300
Excess Revenue over Expenditures	99,300
Projected Fund Balance	
Beginning 7/01/26	925,659
Ending 6/30/27	\$ 1,024,959

2026-27 Proposed Budget – Food Service

Revenues

Local	\$ 247,800
State	1,616,755
Federal	769,530
Total Revenues	2,634,085

Expenditures

Salary, Benefits, Contracted Staff	1,271,427
Food Supplies, Commodities	1,421,000
Non-Food Supplies, Equipment, Other	134,200
Total Expenditures	2,826,627

Excess Revenue over Expenditures (\$ 192,542)

Other Financing Sources/(Uses)

Transfers out (80,000)

Projected Fund Balance

Beginning 7/1/26	945,617
Ending 6/30/27	\$ 673,075

**OKEMOS PUBLIC SCHOOLS
NOTICE OF A PUBLIC HEARING
ON PROPOSED 2026-2027 BUDGET**

PLEASE TAKE NOTICE that on June 30, 2026, at 5:30 o'clock p.m., at Okemos Central Office, Okemos, Michigan, the Board of Education of Okemos Public Schools will hold a public hearing to consider the District's proposed 2026-2027 budget.

The Board may not adopt its proposed 2026-2027 budget until after a public hearing. A copy of the proposed 2026-2027 budget, including the proposed property tax millage rate, is available for public inspection during normal business hours at Okemos Central Office, Okemos, Michigan.

The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.

This notice is given by order of the Board of Education.

Shulawn Doxie

Secretary