

**Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2024 as of December 2023**

	2023-24 Original Budget	2023-24 Proposed Budget Revision	Impact of Change
REVENUES:			
Local sources	\$ 16,779,710	\$ 17,674,698	\$ 894,988
State sources	46,676,062	49,201,274	2,525,212
Federal sources	2,953,342	2,902,447	(50,895)
Total revenues	<u>66,409,114</u>	<u>69,778,419</u>	<u>3,369,305</u>
EXPENDITURES:			
Instruction:			
Basic programs	32,039,381	32,633,828	(594,447)
Added needs	8,874,673	9,108,087	(233,414)
Total instruction	<u>40,914,054</u>	<u>41,741,915</u>	<u>(827,861)</u>
Supporting services:			
Pupil	5,462,247	5,671,560	(209,313)
Instructional staff	3,151,319	3,269,571	(118,252)
General administration	721,002	815,530	(94,528)
School administration	4,357,749	4,413,926	(56,177)
Business	861,702	945,958	(84,256)
Operations and maintenance	5,102,581	5,479,698	(377,117)
Transportation	1,342,183	1,354,906	(12,723)
Central	1,950,944	2,109,183	(158,239)
Athletics	868,964	882,227	(13,263)
Total supporting services	<u>23,818,691</u>	<u>24,942,559</u>	<u>(1,123,868)</u>
Facilities Construction/Improvement	155,000	198,631	(43,631)
Community services	2,666,312	3,096,551	(430,239)
Total Expenditures	<u>67,554,057</u>	<u>69,979,656</u>	<u>(2,425,599)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,144,943)</u>	<u>(201,237)</u>	<u>943,706</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Transfers out	-	-	0
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (1,064,943)</u></u>	<u><u>\$ (121,237)</u></u>	<u><u>\$ 943,706</u></u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	9,468,545	9,922,868	454,323
End of year	<u><u>\$ 8,403,602</u></u>	<u><u>\$ 9,801,631</u></u>	<u><u>\$ 1,398,029</u></u>

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original Budget	2023-24 Revised Budget	Impact of Change
Revenues			
Local	11,853,710	12,663,698	809,988
State	46,676,062	49,201,274	2,525,212
Federal	2,953,342	2,902,447	(50,895)
Transfers - ISD	4,926,000	5,011,000	85,000
Other Financing Sources	80,000	80,000	-
Total Revenues	66,489,114	69,858,419	3,369,305
Expenditures			
Elementary Instruction	9,681,998	9,941,846	(259,848)
Middle School Instruction	8,887,606	8,952,712	(65,106)
High School Instruction	9,630,552	9,797,826	(167,274)
Montessori (PPK-8)	3,655,302	3,755,257	(99,955)
Beginnergarten	183,923	186,187	(2,264)
Special Education	10,401,813	10,510,049	(108,236)
Compensatory Education	1,536,726	1,690,002	(153,276)
Gifted Programs	150,981	152,857	(1,876)
Guidance Services	1,669,172	1,673,837	(4,665)
Other Pupil Services	793,397	905,759	(112,362)
Improvement of Instruction	1,810,855	1,943,189	(132,334)
Educational Media Services	672,996	678,937	(5,941)
Direction of Special Education	318,188	336,437	(18,249)
Other Instructional Staff Services	145,761	158,151	(12,390)
Board of Education	121,300	121,300	-
Executive Administration	599,702	694,230	(94,528)
School Administration	4,357,749	4,413,926	(56,177)
Fiscal Services	592,789	627,378	(34,589)
Internal Services	158,713	159,580	(867)
Other Business Services	110,200	159,000	(48,800)
Staff/Personnel Services	352,838	313,961	38,877
Technology Services	1,598,106	1,795,222	(197,116)
Operations & Maintenance	5,102,581	5,479,698	(377,117)
Facilities Construction/Improvement	155,000	198,631	(43,631)
Pupil Transportation	1,330,533	1,354,906	(24,373)
Athletics	868,964	882,227	(13,263)
Community Education	2,666,312	3,096,551	(430,239)
Total Expenditures	67,554,057	69,979,656	(2,425,599)
Effect on Fund Balance	(1,064,943)	(121,237)	943,706

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	9,568,439	10,096,376	527,937
Community Ed, Programming	1,555,888	1,683,388	127,500
Community Ed, Facility Rental	170,000	170,000	0
Community Ed, Senior Center	117,313	118,444	1,131
Athletics, Registration Fees	115,200	155,000	39,800
Athletics, Gate Receipts	90,000	90,000	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)	20,000	20,000	0
Miscellaneous	45,012	158,632	113,620
State Sources:			
Foundation	33,170,065	33,282,162	112,097
Special Education	3,635,535	4,197,665	562,130
Hold Harmless	467,360	473,870	6,510
MPSERS Stabilization	5,353,889	6,321,722	967,833
MPSERS Cost Offset	1,748,300	1,779,460	31,160
At-Risk	870,211	1,069,268	199,057
Assessment & Literacy	106,445	97,114	(9,331)
Great Start Readiness Grant	447,954	500,824	52,870
Mental Health & Safety Grants	642,038	1,203,270	561,232
Other	234,265	275,919	41,654
Federal Sources			
Title I, II, III, IV	333,381	213,507	(119,874)
Special Education IDEA	21,929	21,929	0
Medicaid Outreach	22,000	30,000	8,000
Cornovirus Relief Funds	2,576,032	2,637,011	60,979
Transfers - ISD			
Special Education ISD	4,926,000	5,011,000	85,000
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Other Financing Sources	-	-	0
	<u>66,489,114</u>	<u>69,858,419</u>	<u>3,369,305</u>
Summary of Fund Balance			
Beginning Fund Balance	9,468,545	9,922,868	454,323
Operational surplus (deficit)	(1,064,943)	(121,237)	943,706
Ending Fund Balance	<u>8,403,602</u>	<u>9,801,631</u>	<u>1,398,029</u>
	<u>12.4%</u>	<u>14.0%</u>	

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,783,324	1,783,324	-
Hiawatha	1,722,654	1,737,927	(15,273)
Bennett Woods	1,651,554	1,747,077	(95,523)
Benefits			
Cornell	359,378	356,982	2,396
Hiawatha	307,802	329,463	(21,661)
Bennett Woods	301,686	315,978	(14,292)
Retirement & FICA			
Cornell	995,433	1,032,500	(37,067)
Hiawatha	965,649	1,010,146	(44,497)
Bennett Woods	922,848	1,012,594	(89,746)
Contracted Staff & Services			
Cornell	53,904	27,450	26,454
Hiawatha	57,951	17,450	40,501
Bennett Woods	63,415	17,450	45,965
Supplies & Other			
Cornell	45,434	55,330	(9,896)
Hiawatha	41,935	53,221	(11,286)
Bennett Woods	51,128	59,682	(8,554)
Textbooks, New & Replacement			
Cornell	44,746	51,154	(6,408)
Hiawatha	44,224	51,010	(6,786)
Bennett Woods	44,872	51,748	(6,876)
Outgoing Transfer - Substitutes	201,095	231,360	(30,265)
	9,659,032	9,941,846	(282,814)
Beginnergarten, 117			
Wages	111,906	111,906	-
Benefits	8,309	8,256	53
Retirement & FICA	62,545	64,862	(2,317)
Supplies & Other	821	821	-
Textbooks, New & Replacement	342	342	-
	183,923	186,187	(2,264)
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,413,324	2,305,914	107,410
Chippewa	2,517,280	2,551,083	(33,803)
Benefits			
Kinawa	429,702	425,044	4,658
Chippewa	404,172	378,464	25,708
Retirement & FICA			
Kinawa	1,344,361	1,338,692	5,669
Chippewa	1,397,806	1,475,415	(77,609)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	37,808	70,636	(32,828)
Chippewa	39,298	70,434	(31,136)
Textbooks, New & Replacement			
Kinawa	42,030	50,260	(8,230)
Chippewa	47,030	11,790	35,240
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Substitutes	178,295	238,480	(60,185)
	8,887,606	8,952,712	(65,106)
High School Instruction, 113			
Wages	5,219,051	5,138,183	80,868
Benefits	844,601	808,939	35,662
Retirement & FICA	2,629,475	2,903,969	(274,494)
Contracted Staff & Services	28,050	43,000	(14,950)
Supplies & Other	133,108	123,430	9,678
Textbooks, New & Replacement	119,268	120,464	(1,196)
Student Recovery Services	290,000	281,121	8,879
Dual Enrollment	70,000	80,000	(10,000)
Tuit Pymts (Early College, MVU, HSDCI)	167,000	110,000	57,000
Outgoing Transfer - Substitutes	152,965	188,720	(35,755)
	9,653,518	9,797,826	(144,308)
Montessori Elementary, 116			
Wages	1,314,325	1,307,186	7,139
Benefits	244,604	270,655	(26,051)
Retirement & FICA	733,801	756,012	(22,211)
Contracted Staff & Services	8,904	8,904	-
Supplies & Other	35,637	47,341	(11,704)
Textbooks, New & Replacement	41,488	48,472	(6,984)
Outgoing Transfer - Substitutes	21,265	50,960	(29,695)
	2,400,024	2,489,530	(89,506)
Montessori 5-8, 112-9700			
Wages	702,877	702,877	-
Benefits	159,112	155,014	4,098
Retirement & FICA	392,839	407,386	(14,547)
Contracted Staff & Services	450	450	-
	1,255,278	1,265,727	(10,449)
Total Montessori Instruction	3,655,302	3,755,257	(99,955)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Special Education - Instructional Programs 122			
Wages	4,164,915	4,143,784	21,131
Benefits	763,130	727,948	35,182
Retirement & FICA	2,315,554	2,387,817	(72,263)
Contracted Staff & Services	59,610	59,610	-
Supplies & Other	25,326	25,326	-
Textbooks, New & Replacement	800	800	-
Outgoing Transfer - Substitutes	72,800	72,800	-
	7,402,135	7,418,085	(15,950)
Special Education - Psychological Services, 214			
Wages	415,554	415,554	-
Benefits	62,897	62,453	444
Retirement & FICA	232,241	240,799	(8,558)
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	716,892	725,006	(8,114)
Special Education - Speech & Language Services, 215			
Wages	448,633	469,766	(21,133)
Benefits	52,461	51,784	677
Retirement & FICA	250,739	272,264	(21,525)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	754,753	796,734	(41,981)
Special Education - Social Work Services, 216			
Wages	682,429	669,146	13,283
Benefits	98,528	82,782	15,746
Retirement & FICA	381,433	387,836	(6,403)
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	1,165,310	1,142,684	22,626
Special Education - Teacher Consultants, 218			
Wages	175,166	208,249	(33,083)
Benefits	25,549	33,683	(8,134)
Retirement & FICA	97,901	120,702	(22,801)
	298,616	362,634	(64,018)
Special Education - Interpreter			
Wages	39,302	39,302	-
Benefits	2,845	2,845	-
Retirement & FICA	21,960	22,759	(799)
	64,107	64,906	(799)
Total Special Education	10,401,813	10,510,049	(108,236)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Compensatory Education , 125 & 126			
Wages	717,871	711,839	6,032
Benefits	102,835	90,057	12,778
Retirement & FICA	400,569	411,737	(11,168)
Contracted Staff & Services	224,864	411,380	(186,516)
Supplies & Other	26,399	64,989	(38,590)
	1,472,538	1,690,002	(217,464)
Gifted Programs, 9200			
Wages	93,222	93,222	-
Benefits	5,657	5,604	53
Retirement & FICA	52,102	54,031	(1,929)
	150,981	152,857	(1,876)
Guidance Services, 212			
Wages	990,984	961,017	29,967
Benefits	121,326	121,763	(437)
Retirement & FICA	553,862	557,007	(3,145)
Contracted Staff & Services	-	-	-
Supplies & Other	3,000	34,050	(31,050)
	1,669,172	1,673,837	(4,665)
Other Pupil Services, 213 & 219			
Wages	137,231	154,611	(17,380)
Benefits	18,468	18,468	-
Retirement & FICA	76,698	89,613	(12,915)
Contracted Staff & Services	561,000	633,067	(72,067)
Supplies & Other	-	10,000	(10,000)
	793,397	905,759	(112,362)
Improvement of Instruction, 221			
Wages	966,896	991,032	(24,136)
Benefits	151,118	165,937	(14,819)
Retirement & FICA	538,679	573,658	(34,979)
Contracted Staff & Services	138,075	144,649	(6,574)
Supplies & Other	68,625	64,225	4,400
Outgoing Transfer - Substitutes	-	3,688	(3,688)
	1,863,393	1,943,189	(79,796)
Educational Media Center, 222 & 223			
Wages	352,952	352,215	737
Benefits	69,277	69,078	199
Retirement & FICA	197,267	204,144	(6,877)
Contracted Staff & Services	4,500	4,500	-
Educational Media	30,000	30,000	-
Supplies & Other	19,000	19,000	-
	672,996	678,937	(5,941)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Special Education, Staff Direction, 226			
Wages	162,283	172,030	(9,747)
Benefits	47,357	47,357	-
Retirement & FICA	90,698	99,200	(8,502)
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	318,188	336,437	(18,249)
Other Instructional Staff Services, 229			
Wages	84,240	82,180	2,060
Benefits	14,439	27,599	(13,160)
Retirement & FICA	47,082	48,372	(1,290)
	145,761	158,151	(12,390)
Board of Education, 231			
Contracted Services	117,100	117,100	-
Travel & Conference	4,200	4,200	-
	121,300	121,300	-
Executive Administration, 232			
Wages	293,249	358,615	(65,366)
Benefits	71,456	71,755	(299)
Retirement & FICA	163,897	192,760	(28,863)
Contracted Staff & Services	55,300	55,300	-
Supplies & Other	15,800	15,800	-
	599,702	694,230	(94,528)
Building Administration, Elementary, 241			
Wages	1,247,016	1,250,231	(3,215)
Benefits	272,626	288,113	(15,487)
Retirement & FICA	696,959	724,635	(27,676)
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	2,238,912	2,285,290	(46,378)
Building Administration, Middle School, 242			
Wages	671,069	677,227	(6,158)
Benefits	157,046	133,456	23,590
Retirement & FICA	375,061	392,523	(17,462)
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,233,476	1,233,506	(30)
Building Administration, High School, 243			
Wages	495,351	497,664	(2,313)
Benefits	87,034	82,896	4,138
Retirement & FICA	276,856	288,450	(11,594)
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	885,361	895,130	(9,769)
Total Building Administration	4,357,749	4,413,926	(56,177)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Fiscal Services, 252			
Wages	310,509	328,260	(17,751)
Benefits	78,037	78,158	(121)
Retirement & FICA	173,543	190,260	(16,717)
Contracted Staff & Services	27,500	27,500	-
Supplies & Other	3,200	3,200	-
	592,789	627,378	(34,589)
Internal Services - Print shop, 258			
Wages	41,887	41,887	-
Benefits	18,416	18,416	-
Retirement & FICA	23,410	24,277	(867)
Contracted Staff & Services	30,000	30,000	-
Supplies & Other	45,000	45,000	-
	158,713	159,580	(867)
Other Business Services, 259			
Workers Compensation	40,000	80,000	(40,000)
Legal Liability Insurance	20,800	29,600	(8,800)
Bank Service Charges	40,000	40,000	-
Other Fees	9,400	9,400	-
	110,200	159,000	(48,800)
Staff/Personnel Services, 283			
Wages	184,000	168,751	15,249
Benefits	47,999	29,401	18,598
Retirement & FICA	102,839	97,809	5,030
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	352,838	313,961	38,877
Technology Services, 284			
Wages	631,080	723,402	(92,322)
Benefits	176,190	170,518	5,672
Retirement & FICA	352,710	419,284	(66,574)
Contracted Staff & Services	84,626	84,626	-
Annual User Fees/Contracts	350,000	393,892	(43,892)
Supplies & Other	3,500	3,500	-
	1,598,106	1,795,222	(197,116)
Security Services, 266			
Wages	-	3,507	(3,507)
Benefits	-	-	-
Retirement & FICA	-	1,818	(1,818)
Contracted Staff & Services	61,440	229,183	(167,743)
Supplies & Other	-	28,995	(28,995)
	61,440	263,503	(198,556)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Operation & Maintenance, 261			
Wages	1,016,968	1,018,383	(1,415)
Benefits	234,648	264,133	(29,485)
Retirement & FICA	568,390	590,254	(21,864)
Contracted Custodial	1,109,050	1,109,050	-
Contracted Staff & Services	420,750	552,725	(131,975)
Supplies & Other	460,385	459,500	885
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	343,000	343,000	-
Electricity	570,000	570,000	-
Water & Sewer	61,000	61,000	-
Waste & Trash Disposal	39,500	39,500	-
Property, Casualty & Fleet Insurance	186,450	177,650	8,800
	5,041,141	5,216,195	(175,054)
Total Operations & Maintenance	5,102,581	5,479,698	(373,610)
Facilities Construction/Improvement			
Building Improvements	155,000	198,631	(43,631)
	155,000	198,631	(43,631)
Pupil Transportation, 271			
Wages	637,028	644,954	(7,926)
Benefits	170,664	160,521	10,143
Retirement & FICA	349,641	366,721	(17,080)
Contracted Services	44,150	42,010	2,140
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	91,000	91,000	-
Supplies & Other	38,500	38,500	-
	1,342,183	1,354,906	(12,723)
Athletics, 293			
Salaries	137,447	135,173	2,274
Coaches/Games Workers	192,816	192,816	-
Benefits	17,960	27,977	(10,017)
Retirement & FICA	184,581	190,101	(5,520)
Contracted Coaches/Game Workers	214,560	214,560	-
Contracted Services	91,600	91,600	-
Supplies & Other	30,000	30,000	-
	868,964	882,227	(13,263)
Community Education - Child Care, 351			
Wages	572,788	687,481	(114,693)
Benefits	127,507	123,613	3,894
Retirement & FICA	315,658	395,724	(80,066)
Contracted Staff & Services	558,116	729,345	(171,229)
Supplies & Other	101,580	101,575	5
	1,675,649	2,037,738	(362,089)

**Okemos Public Schools
General Operating Fund
2023-24 Proposed Budget Revision**

	2023-24 Original	2023-24 Revised	Impact of Change
Community Education - Recreation/Enrichment, 321			
Wages	44,734	44,734	-
Benefits	23,296	23,296	-
Retirement & FICA	25,002	25,928	(926)
Contracted Staff & Services	203,000	213,000	(10,000)
Supplies & Other	11,000	11,000	-
	307,032	317,958	(10,926)
Community Education - School Readiness, 343x			
Wages	158,031	169,938	(11,907)
Benefits	33,860	26,683	7,177
Retirement & FICA	88,235	97,078	(8,843)
Contracted Staff & Services	142,362	150,238	(7,876)
Supplies & Other	25,466	57,761	(32,295)
	447,954	501,698	(53,744)
Community Education - Senior Center, 391			
Wages	54,631	54,631	-
Benefits	5,391	5,391	-
Retirement & FICA	30,291	31,422	(1,131)
Contracted Staff & Services	27,000	27,000	-
	117,313	118,444	(1,131)
Community Education - Facilities Use, 311			
Wages	10,780	12,126	(1,346)
Benefits	1,259	1,259	-
Retirement & FICA	6,025	7,028	(1,003)
Contracted Staff & Services	45,000	45,000	-
Supplies & Other	1,500	1,500	-
Utilities	53,800	53,800	-
	118,364	120,713	(2,349)
Total Community Services	2,666,312	3,096,551	(430,239)
Total Expenditures	67,554,057	69,979,656	(2,422,092)