

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

	<u>2023-24 Budget Revision- Dec</u>	<u>2023-24 Proposed Budget Revision #2</u>	<u>Impact of Change</u>
REVENUES:			
Local sources	\$ 17,674,698	\$ 18,005,848	\$ 331,150
State sources	49,201,274	49,721,163	519,889
Federal sources	2,902,447	2,938,092	35,645
Total revenues	<u>69,778,419</u>	<u>70,665,103</u>	<u>886,684</u>
EXPENDITURES:			
Instruction:			
Basic programs	32,633,828	32,678,096	(44,268)
Added needs	9,108,087	9,182,172	(74,085)
Total instruction	<u>41,741,915</u>	<u>41,860,268</u>	<u>(118,353)</u>
Supporting services:			
Pupil	5,671,560	5,532,599	138,961
Instructional staff	3,269,571	3,422,328	(152,757)
General administration	815,530	815,530	-
School administration	4,413,926	3,950,325	463,601
Business	945,958	945,958	-
Operations and maintenance	5,479,698	5,885,659	(405,961)
Transportation	1,354,906	1,389,906	(35,000)
Central	2,109,183	2,244,380	(135,197)
Athletics	882,227	882,227	-
Total supporting services	<u>24,942,559</u>	<u>25,068,912</u>	<u>(126,353)</u>
Facilities Construction/Improvement	198,631	198,631	-
Community services	3,096,551	3,260,997	(164,446)
Total Expenditures	<u>69,979,656</u>	<u>70,388,808</u>	<u>(409,152)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(201,237)</u>	<u>276,295</u>	<u>477,532</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Other Financing Sources	-	31,050	31,050
Transfers out	-	-	-
Other Financing Uses	-	11,250	(11,250)
Total other financing sources (uses)	<u>80,000</u>	<u>99,800</u>	<u>19,800</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (121,237)</u></u>	<u><u>\$ 376,095</u></u>	<u><u>\$ 497,332</u></u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	9,922,868	9,922,868	-
End of year	<u><u>\$ 9,801,631</u></u>	<u><u>\$ 10,298,963</u></u>	<u><u>\$ 497,332</u></u>

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Revenues			
Local	12,663,698	12,831,848	168,150
State	49,201,274	49,721,163	519,889
Federal	2,902,447	2,938,092	35,645
Transfers - ISD	5,011,000	5,174,000	163,000
Other Financing Sources	80,000	111,050	31,050
Total Revenues	69,858,419	70,776,153	917,734
Expenditures			
Elementary Instruction	9,941,846	9,970,782	(28,936)
Middle School Instruction	8,952,712	8,967,230	(14,518)
High School Instruction	9,797,826	9,815,670	(17,844)
Montessori (PPK-8)	3,755,257	3,738,227	17,030
Beginnergarten	186,187	186,187	-
Special Education	10,510,049	10,449,494	60,555
Compensatory Education	1,690,002	1,764,087	(74,085)
Gifted Programs	152,857	152,857	-
Guidance Services	1,673,837	1,701,574	(27,737)
Other Pupil Services	905,759	799,616	106,143
Improvement of Instruction	1,943,189	2,105,284	(162,095)
Educational Media Services	678,937	678,937	-
Direction of Special Education	336,437	336,437	-
Other Instructional Staff Services	158,151	148,813	9,338
Board of Education	121,300	121,300	-
Executive Administration	694,230	694,230	-
School Administration	4,413,926	3,950,325	463,601
Fiscal Services	627,378	627,378	-
Internal Services	159,580	159,580	-
Other Business Services	159,000	159,000	-
Staff/Personnel Services	313,961	313,961	-
Technology Services	1,795,222	1,930,419	(135,197)
Operations & Maintenance	5,479,698	5,885,659	(405,961)
Facilities Construction/Improvement	198,631	198,631	-
Pupil Transportation	1,354,906	1,389,906	(35,000)
Athletics	882,227	882,227	-
Community Education	3,096,551	3,260,997	(164,446)
Other Financing Uses	-	11,250	(11,250)
Total Expenditures	69,979,656	70,400,058	(420,402)
Effect on Fund Balance	(121,237)	376,095	497,332

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	10,096,376	10,096,376	0
Community Ed, Programming	1,683,388	1,776,538	93,150
Community Ed, Facility Rental	170,000	170,000	0
Community Ed, Senior Center	118,444	118,444	0
Athletics, Registration Fees	155,000	155,000	0
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	55,000	35,000
Miscellaneous	158,632	198,632	40,000
State Sources:			
Foundation	33,282,162	33,151,669	(130,493)
Special Education	4,197,665	4,214,190	16,525
Hold Harmless	473,870	479,090	5,220
MPSERS Stabilization	6,168,920	6,168,920	0
MPSERS Cost Offset	1,932,262	1,972,262	40,000
At-Risk	1,069,268	1,069,060	(208)
Assessment & Literacy	97,114	97,114	0
Great Start Readiness Grant	500,824	500,824	0
Mental Health & Safety Grants	1,203,270	1,425,933	222,663
Other	275,919	642,101	366,182
Federal Sources			
Title I, II, III, IV	213,507	428,324	214,817
Special Education IDEA	21,929	21,929	0
Medicaid Outreach	30,000	41,000	11,000
Cornovirus Relief Funds	2,637,011	2,446,839	(190,172)
Transfers - ISD			
Special Education ISD	5,011,000	5,174,000	163,000
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
Other Financing Sources	-	31,050	31,050
	69,858,419	70,776,153	886,684
Summary of Fund Balance			
Beginning Fund Balance	9,922,868	9,922,868	0
Operational surplus (deficit)	(121,237)	376,095	497,332
Ending Fund Balance	9,801,631	10,298,963	497,332
	14.0%	14.6%	

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Elementary Instruction, 111			
Wages			
Cornell	1,783,324	1,783,324	-
Hiawatha	1,737,927	1,737,927	-
Bennett Woods	1,747,077	1,747,077	-
Benefits			
Cornell	356,982	356,982	-
Hiawatha	329,463	329,463	-
Bennett Woods	315,978	315,978	-
Retirement & FICA			
Cornell	1,032,500	1,032,500	-
Hiawatha	1,010,146	1,010,146	-
Bennett Woods	1,012,594	1,012,594	-
Contracted Staff & Services			
Cornell	27,450	27,450	-
Hiawatha	17,450	58,368	(40,918)
Bennett Woods	17,450	58,368	(40,918)
Supplies & Other			
Cornell	55,330	36,680	18,650
Hiawatha	53,221	34,521	18,700
Bennett Woods	59,682	44,132	15,550
Textbooks, New & Replacement			
Cornell	51,154	51,154	-
Hiawatha	51,010	51,010	-
Bennett Woods	51,748	51,748	-
Outgoing Transfer - Substitutes	231,360	231,360	-
	9,941,846	9,970,782	(28,936)
Beginnergarten, 117			
Wages	111,906	111,906	-
Benefits	8,256	8,256	-
Retirement & FICA	64,862	64,862	-
Supplies & Other	821	821	-
Textbooks, New & Replacement	342	342	-
	186,187	186,187	-
Grades 5-8 Instruction, 112			
Wages			
Kinawa	2,305,914	2,305,914	-
Chippewa	2,551,083	2,551,083	-
Benefits			
Kinawa	425,044	425,044	-
Chippewa	378,464	378,464	-
Retirement & FICA			
Kinawa	1,338,692	1,338,692	-
Chippewa	1,475,415	1,475,415	-

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Contracted Staff & Services			
Kinawa	19,200	60,118	(40,918)
Chippewa	9,300	9,300	-
Supplies & Other			
Kinawa	70,636	57,136	13,500
Chippewa	70,434	57,534	12,900
Textbooks, New & Replacement			
Kinawa	50,260	50,260	-
Chippewa	11,790	11,790	-
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Substitutes	238,480	238,480	-
	8,952,712	8,967,230	(14,518)
High School Instruction, 113			
Wages	5,138,183	5,142,183	(4,000)
Benefits	808,939	808,939	-
Retirement & FICA	2,903,969	2,953,604	(49,635)
Contracted Staff & Services	43,000	43,000	-
Supplies & Other	123,430	108,760	14,670
Textbooks, New & Replacement	120,464	120,464	-
Student Recovery Services	281,121	240,000	41,121
Dual Enrollment	80,000	80,000	-
Tuit Pymts (Early College, MVU, HSDCI)	110,000	130,000	(20,000)
Outgoing Transfer - Substitutes	188,720	188,720	-
	9,797,826	9,815,670	(17,844)
Montessori Elementary, 116			
Wages	1,307,186	1,307,186	-
Benefits	270,655	270,655	-
Retirement & FICA	756,012	756,012	-
Contracted Staff & Services	8,904	8,904	-
Supplies & Other	47,341	30,311	17,030
Textbooks, New & Replacement	48,472	48,472	-
Outgoing Transfer - Substitutes	50,960	50,960	-
	2,489,530	2,472,500	17,030
Montessori 5-8, 112-9700			
Wages	702,877	702,877	-
Benefits	155,014	155,014	-
Retirement & FICA	407,386	407,386	-
Contracted Staff & Services	450	450	-
	1,265,727	1,265,727	-
Total Montessori Instruction	3,755,257	3,738,227	17,030

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Special Education - Instructional Programs 122			
Wages	4,143,784	4,143,784	-
Benefits	727,948	727,948	-
Retirement & FICA	2,387,817	2,387,817	-
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	-
	7,418,085	7,418,085	-
Special Education - Psychological Services, 214			
Wages	415,554	415,554	-
Benefits	62,453	62,453	-
Retirement & FICA	240,799	240,799	-
Contracted Staff & Services	1,200	1,200	-
Supplies & Other	5,000	5,000	-
	725,006	725,006	-
Special Education - Speech & Language Services, 215			
Wages	469,766	469,766	-
Benefits	51,784	51,784	-
Retirement & FICA	272,264	272,264	-
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	796,734	796,734	-
Special Education - Social Work Services, 216			
Wages	669,146	669,146	-
Benefits	82,782	82,782	-
Retirement & FICA	387,836	387,836	-
Contracted Staff & Services	1,520	1,520	-
Supplies & Other	1,400	1,400	-
	1,142,684	1,142,684	-
Special Education - Teacher Consultants, 218			
Wages	208,249	175,166	33,083
Benefits	33,683	25,386	8,297
Retirement & FICA	120,702	101,527	19,175
	362,634	302,079	60,555
Special Education - Interpreter			
Wages	39,302	39,302	-
Benefits	2,845	2,845	-
Retirement & FICA	22,759	22,759	-
	64,906	64,906	-
Total Special Education	10,510,049	10,449,494	60,555

**Okemos Public Schools
General Operating Fund
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	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Compensatory Education , 125 & 126			
Wages	711,839	718,371	(6,532)
Benefits	90,057	90,057	-
Retirement & FICA	411,737	415,454	(3,717)
Contracted Staff & Services	411,380	495,623	(84,243)
Supplies & Other	64,989	44,582	20,407
	1,690,002	1,764,087	(74,085)
Gifted Programs, 9200			
Wages	93,222	93,222	-
Benefits	5,604	5,604	-
Retirement & FICA	54,031	54,031	-
	152,857	152,857	-
Guidance Services, 212			
Wages	961,017	961,017	-
Benefits	121,763	121,763	-
Retirement & FICA	557,007	557,007	-
Contracted Staff & Services	-	27,737	(27,737)
Supplies & Other	34,050	34,050	-
	1,673,837	1,701,574	(27,737)
Other Pupil Services, 213 & 219			
Wages	154,611	154,611	-
Benefits	18,468	18,468	-
Retirement & FICA	89,613	89,613	-
Contracted Staff & Services	633,067	526,924	106,143
Supplies & Other	10,000	10,000	-
	905,759	799,616	106,143
Improvement of Instruction, 221			
Wages	991,032	1,009,727	(18,695)
Benefits	165,937	172,620	(6,683)
Retirement & FICA	573,658	585,171	(11,513)
Contracted Staff & Services	144,649	240,660	(96,011)
Supplies & Other	64,225	90,350	(26,125)
Outgoing Transfer - Substitutes	3,688	6,756	(3,068)
	1,943,189	2,105,284	(162,095)
Educational Media Center, 222 & 223			
Wages	352,215	352,215	-
Benefits	69,078	69,078	-
Retirement & FICA	204,144	204,144	-
Contracted Staff & Services	4,500	4,500	-
Educational Media	30,000	30,000	-
Supplies & Other	19,000	19,000	-
	678,937	678,937	-

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Special Education, Staff Direction, 226			
Wages	172,030	172,030	-
Benefits	47,357	47,357	-
Retirement & FICA	99,200	99,200	-
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	336,437	336,437	-
Other Instructional Staff Services, 229			
Wages	82,180	80,928	1,252
Benefits	27,599	20,916	6,683
Retirement & FICA	48,372	46,969	1,403
	158,151	148,813	9,338
Board of Education, 231			
Contracted Services	117,100	117,100	-
Travel & Conference	4,200	4,200	-
	121,300	121,300	-
Executive Administration, 232			
Wages	358,615	358,615	-
Benefits	71,755	71,755	-
Retirement & FICA	192,760	192,760	-
Contracted Staff & Services	55,300	55,300	-
Supplies & Other	15,800	15,800	-
	694,230	694,230	-
Building Administration, Elementary, 241			
Wages	1,250,231	998,071	252,160
Benefits	288,113	222,824	65,289
Retirement & FICA	724,635	578,483	146,152
Contracted Staff & Services	10,000	10,000	-
Supplies & Other	12,311	12,311	-
	2,285,290	1,821,689	463,601
Building Administration, Middle School, 242			
Wages	677,227	677,227	-
Benefits	133,456	133,456	-
Retirement & FICA	392,523	392,523	-
Contracted Staff & Services	21,800	21,800	-
Supplies & Other	8,500	8,500	-
	1,233,506	1,233,506	-
Building Administration, High School, 243			
Wages	497,664	497,664	-
Benefits	82,896	82,896	-
Retirement & FICA	288,450	288,450	-
Contracted Staff & Services	13,795	13,795	-
Supplies & Other	12,325	12,325	-
	895,130	895,130	-
Total Building Administration	4,413,926	3,950,325	463,601

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Fiscal Services, 252			
Wages	328,260	328,260	-
Benefits	78,158	78,158	-
Retirement & FICA	190,260	190,260	-
Contracted Staff & Services	27,500	27,500	-
Supplies & Other	3,200	3,200	-
	627,378	627,378	-
Internal Services - Print shop, 258			
Wages	41,887	41,887	-
Benefits	18,416	18,416	-
Retirement & FICA	24,277	24,277	-
Contracted Staff & Services	30,000	30,000	-
Supplies & Other	45,000	45,000	-
	159,580	159,580	-
Other Business Services, 259			
Workers Compensation	80,000	80,000	-
Legal Liability Insurance	29,600	29,600	-
Bank Service Charges	40,000	40,000	-
Other Fees	9,400	9,400	-
	159,000	159,000	-
Staff/Personnel Services, 283			
Wages	168,751	168,751	-
Benefits	29,401	29,401	-
Retirement & FICA	97,809	97,809	-
Contracted Staff & Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	313,961	313,961	-
Technology Services, 284			
Wages	723,402	723,402	-
Benefits	170,518	170,518	-
Retirement & FICA	419,284	419,284	-
Contracted Staff & Services	84,626	114,626	(30,000)
Annual User Fees/Contracts	393,892	499,089	(105,197)
Supplies & Other	3,500	3,500	-
	1,795,222	1,930,419	(135,197)
Security Services, 266			
Wages	3,507	3,507	-
Benefits	-	-	-
Retirement & FICA	1,818	1,818	-
Contracted Staff & Services	229,183	221,183	8,000
Supplies & Other	28,995	28,995	-
	263,503	255,503	8,000

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Operation & Maintenance, 261			
Wages	1,018,383	1,018,383	-
Benefits	264,133	264,133	-
Retirement & FICA	590,254	590,254	-
Contracted Custodial	1,109,050	1,109,050	-
Contracted Staff & Services	552,725	743,686	(190,961)
Supplies & Other	459,500	515,000	(55,500)
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	343,000	314,000	29,000
Electricity	570,000	745,000	(175,000)
Water & Sewer	61,000	61,000	-
Waste & Trash Disposal	39,500	61,000	(21,500)
Property, Casualty & Fleet Insurance	177,650	177,650	-
	5,216,195	5,630,156	(413,961)
Total Operations & Maintenance	5,479,698	5,885,659	(405,961)
Facilities Construction/Improvement			
Building Improvements	198,631	198,631	-
	198,631	198,631	-
Pupil Transportation, 271			
Wages	644,954	644,954	-
Benefits	160,521	160,521	-
Retirement & FICA	366,721	366,721	-
Contracted Services	42,010	42,010	-
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	91,000	126,000	(35,000)
Supplies & Other	38,500	38,500	-
	1,354,906	1,389,906	(35,000)
Athletics, 293			
Salaries	135,173	135,173	-
Coaches/Games Workers	192,816	192,816	-
Benefits	27,977	27,977	-
Retirement & FICA	190,101	190,101	-
Contracted Coaches/Game Workers	214,560	214,560	-
Contracted Services	91,600	91,600	-
Supplies & Other	30,000	30,000	-
	882,227	882,227	-
Community Education - Child Care, 351			
Wages	687,481	687,481	-
Benefits	123,613	123,613	-
Retirement & FICA	395,724	395,724	-
Contracted Staff & Services	729,345	837,665	(108,320)
Supplies & Other	101,575	101,575	-
	2,037,738	2,146,058	(108,320)

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

	2023-24 Revised Budget	2023-24 Revised Budget #2	Impact of Change
Community Education - Recreation/Enrichment, 321			
Wages	44,734	44,734	-
Benefits	23,296	23,296	-
Retirement & FICA	25,928	25,928	-
Contracted Staff & Services	213,000	270,000	(57,000)
Supplies & Other	11,000	11,000	-
	317,958	374,958	(57,000)
Community Education - School Readiness, 343x			
Wages	169,938	169,938	-
Benefits	26,683	26,683	-
Retirement & FICA	97,078	97,078	-
Contracted Staff & Services	150,238	162,464	(12,226)
Supplies & Other	57,761	44,661	13,100
	501,698	500,824	874
Community Education - Senior Center, 391			
Wages	54,631	54,631	-
Benefits	5,391	5,391	-
Retirement & FICA	31,422	31,422	-
Contracted Staff & Services	27,000	27,000	-
	118,444	118,444	-
Community Education - Facilities Use, 311			
Wages	12,126	12,126	-
Benefits	1,259	1,259	-
Retirement & FICA	7,028	7,028	-
Contracted Staff & Services	45,000	45,000	-
Supplies & Other	1,500	1,500	-
Utilities	53,800	53,800	-
	120,713	120,713	-
Total Community Services	3,096,551	3,260,997	(164,446)
Other Transfers Out, 649	-	-	-
Other Financing Uses	-	11,250	(11,250)
Total Expenditures	69,979,656	70,400,058	(420,402)