

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2024 as of June 26, 2023

	2022-23 Revised Budget May	2023-24 Proposed Budget	Impact of Change
REVENUES:			
Local sources	\$ 17,105,402	\$ 16,779,710	\$ (325,692)
State sources	44,323,989	46,676,062	\$ 2,352,073
Federal sources	4,376,041	2,953,342	\$ (1,422,699)
Total revenues	<u>65,805,432</u>	<u>66,409,114</u>	<u>603,682</u>
EXPENDITURES:			
Instruction:			
Basic programs	30,599,952	32,039,381	(1,439,429)
Added needs	8,225,364	8,874,673	(649,309)
Total instruction	<u>38,825,316</u>	<u>40,914,054</u>	<u>(2,088,738)</u>
Supporting services:			
Pupil	4,943,114	5,462,247	(519,133)
Instructional staff	3,057,897	3,151,319	(93,422)
General administration	622,932	721,002	(98,070)
School administration	3,585,955	4,357,749	(771,794)
Business	838,149	861,702	(23,553)
Operations and maintenance	5,566,543	5,102,581	463,962
Transportation	1,302,158	1,342,183	(40,025)
Central	1,774,848	1,950,944	(176,096)
Athletics	1,001,429	868,964	132,465
Total supporting services	<u>22,693,025</u>	<u>23,818,691</u>	<u>(1,125,666)</u>
Facilities Construction/Improvement	250,000	155,000	95,000
Community services	2,692,883	2,666,312	26,571
Total Expenditures	<u>64,461,224</u>	<u>67,554,057</u>	<u>(3,092,833)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,344,208</u>	<u>(1,144,943)</u>	<u>(2,489,151)</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	\$ -
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,424,208</u>	<u>\$ (1,064,943)</u>	<u>\$ (2,489,151)</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	8,044,337	9,468,545	1,424,208
End of year	<u>\$ 9,468,545</u>	<u>\$ 8,403,602</u>	<u>\$ (1,064,943)</u>

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Revenues			
Local	12,052,402	11,853,710	(198,692)
State	44,323,989	46,676,062	2,352,073
Federal	4,376,041	2,953,342	(1,422,699)
Transfers - ISD	5,053,000	4,926,000	(127,000)
Other Financing Sources	80,000	80,000	-
Total Revenues	65,885,432	66,489,114	603,682
Expenditures			
Elementary Instruction	9,166,427	9,681,998	(515,571)
Middle School Instruction	8,629,353	8,887,606	(258,253)
High School Instruction	9,216,981	9,630,552	(413,571)
Montessori (PPK-8)	3,416,850	3,655,302	(238,452)
Beginnergarten	170,341	183,923	(13,582)
Special Education	9,349,215	10,401,813	(1,052,598)
Compensatory Education	1,523,319	1,537,255	(13,936)
Gifted Programs	145,053	150,981	(5,928)
Guidance	1,576,402	1,669,172	(92,770)
Other Pupil Services	784,313	793,397	(9,084)
Improvement of Instruction	1,860,829	1,810,326	50,503
Libraries & Audio Visual	647,894	672,996	(25,102)
Direction of Special Education	307,305	318,188	(10,883)
Other Instructional Staff Services	43,777	145,761	(101,984)
Board of Education	151,300	121,300	30,000
Executive Administration	471,632	599,702	(128,070)
School Administration	3,577,765	4,357,749	(779,984)
Fiscal Services	575,936	592,789	(16,853)
Internal Services	156,013	158,713	(2,700)
Other Business Services	106,200	110,200	(4,000)
Staff/Personnel Services	236,272	352,838	(116,566)
Technology Services	1,538,576	1,598,106	(59,530)
Operations & Maintenance	5,566,543	5,102,581	463,962
Facilities Construction/Improvement	250,000	155,000	95,000
Pupil Transportation	1,290,426	1,330,533	(40,107)
Athletics	1,001,429	868,964	132,465
Community Education	2,701,073	2,666,312	34,761
Total Expenditures	64,461,224	67,554,057	(3,092,833)
Effect on Fund Balance	1,424,208	(1,064,943)	(2,489,151)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	9,568,439	9,568,439	0
Community Ed, Programming	1,546,888	1,555,888	9,000
Community Ed, Facility Rental	130,000	170,000	40,000
Community Ed, Senior Center	113,541	117,313	3,772
Athletics, Registration Fees	144,000	115,200	(28,800)
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
Student Parking	10,380	6,380	(4,000)
Donations	25,000	-	(25,000)
NAHF Grant - Mascot	193,664	-	(193,664)
Miscellaneous	38,632	38,632	0
State Sources:			
Foundation	31,304,965	33,170,065	1,865,100
Special Education	3,260,815	3,635,535	374,720
Hold Harmless	467,360	467,360	0
MPERS Stabilization	5,353,889	5,353,889	0
MPERS Cost Offset	1,166,000	1,748,300	582,300
At-Risk	870,211	870,211	0
Assessment & Literacy	106,445	106,445	0
Great Start Readiness Grant	422,521	447,954	25,433
Mental Health & Safety Grants	1,137,518	642,038	(495,480)
Other	234,265	234,265	0
Federal Sources			
Title I	199,443	176,716	(22,727)
Title II	48,047	56,082	8,035
Title III	90,583	90,583	0
Title IV	10,000	10,000	0
Special Education IDEA	22,067	21,929	(138)
Medicaid Outreach	22,000	22,000	0
Cornovirus Child Care Relief	1,459,226	-	(1,459,226)
Cornovirus Relief Funds	2,524,675	2,576,032	51,357
Transfers - ISD			
Special Education ISD	5,053,000	4,926,000	(127,000)
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
	<u>65,885,432</u>	<u>66,489,114</u>	<u>603,682</u>
Summary of Fund Balance			
Beginning Fund Balance	8,044,337	9,468,545	1,424,208
Operational surplus (deficit)	1,424,208	(1,064,943)	(2,489,151)
Ending Fund Balance	<u>9,468,545</u>	<u>8,403,602</u>	<u>(1,064,943)</u>
	<u>14.7%</u>	<u>12.4%</u>	

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Elementary Instruction, 111			
Teacher Salaries			
Cornell	1,699,071	1,766,824	(67,753)
Hiawatha	1,642,403	1,697,939	(55,536)
Bennett Woods	1,642,544	1,636,954	5,590
Teacher Benefits			
Cornell	341,774	359,378	(17,604)
Hiawatha	293,556	307,802	(14,246)
Bennett Woods	306,440	301,686	4,754
Teacher Retirement			
Cornell	479,648	553,726	(74,078)
Hiawatha	463,650	532,137	(68,487)
Bennett Woods	463,693	513,023	(49,330)
Teacher Retirement Stabilization			
Cornell	287,139	298,599	(11,460)
Hiawatha	277,563	286,953	(9,390)
Bennett Woods	277,587	276,649	938
Teacher FICA			
Cornell	129,980	135,158	(5,178)
Hiawatha	125,643	129,892	(4,249)
Bennett Woods	125,652	125,226	426
Contracted Staff & Services			
Cornell	53,904	53,904	-
Hiawatha	40,451	40,451	-
Bennett Woods	45,915	45,915	-
Supplies			
Cornell	22,000	22,000	-
Hiawatha	30,435	20,435	10,000
Bennett Woods	22,128	22,128	-
Textbooks, Replacement			
Cornell	8,496	8,496	-
Hiawatha	7,974	7,974	-
Bennett Woods	8,622	8,622	-
Textbooks, New	-	108,750	(108,750)
Outgoing Transfer - Subs IISD	201,095	201,095	-
	8,997,363	9,461,716	(464,353)
Beginnergarten, 117			
Teacher Salaries	80,773	87,217	(6,444)
Aide Wages	24,539	24,689	(150)
Benefits	8,283	8,309	(26)
Retirement	29,729	35,072	(5,343)
Retirement Stabilization	17,798	18,912	(1,114)
FICA	8,056	8,561	(505)
Supplies & Textbooks	1,163	1,163	-
	170,341	183,923	(13,582)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Grades 5-8 Instruction, 112			
Teacher Salaries			
Kinawa	2,241,835	2,383,674	(141,839)
Chippewa	2,487,605	2,469,080	18,525
Teacher Benefits			
Kinawa	409,588	429,702	(20,114)
Chippewa	385,496	404,172	(18,676)
Teacher Retirement			
Kinawa	632,867	747,043	(114,176)
Chippewa	702,252	773,811	(71,559)
Teacher Retirement Stabilization			
Kinawa	378,868	396,711	(17,843)
Chippewa	420,405	411,144	9,261
Teacher FICA			
Kinawa	171,498	182,353	(10,855)
Chippewa	190,304	188,885	1,419
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies			
Kinawa	25,308	25,308	-
Chippewa	25,798	25,798	-
Textbooks, Replacement			
Kinawa	7,030	7,030	-
Chippewa	7,030	7,030	-
Textbooks, New	175,000	75,000	100,000
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Subs IISD	178,295	178,295	-
	8,475,679	8,741,536	(265,857)
High School Instruction, 113			
Salaries	4,928,659	5,133,938	(205,279)
Benefits	799,372	837,770	(38,398)
Retirement	1,391,361	1,608,982	(217,621)
Retirement Stabilization	801,149	579,754	221,395
FICA	377,039	392,745	(15,706)
Contracted Services & Staff	16,000	16,000	-
Supplies	166,306	97,642	68,664
Textbooks, Replacement	18,668	18,668	-
Textbooks, New	125,000	100,000	25,000
Tuit Pymts (Early College, MVU, HSDCI)	170,000	167,000	3,000
Student Recovery Services	12,050	112,050	(100,000)
Dual Enrollment	60,600	70,600	(10,000)
Outgoing Transfer - Subs IISD	152,965	152,965	-
	9,019,169	9,288,114	(268,945)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Montessori Elementary, 116			
Teacher Salaries	984,825	1,030,646	(45,821)
Aide Wages	269,554	266,279	3,275
Benefits	234,755	244,604	(9,849)
Retirement	354,112	406,455	(52,343)
Retirement Stabilization	211,989	219,180	(7,191)
FICA	95,961	99,216	(3,255)
Contracted Services & Staff	8,904	8,904	-
Supplies	14,071	14,071	-
Textbooks, Replacement	5,238	5,238	-
Textbooks, New	-	36,250	(36,250)
Outgoing Transfer - Subs IISD	21,265	21,265	-
	2,200,674	2,352,108	(151,434)
Montessori 5-8, 112-9700			
Teacher Salaries	564,327	589,939	(25,612)
Aide Wages	109,943	112,938	(2,995)
Benefits	151,767	159,112	(7,345)
Retirement	190,345	220,282	(29,937)
Retirement Stabilization	113,951	118,788	(4,837)
FICA	51,580	53,769	(2,189)
Contracted Services & Staff	450	450	-
	1,182,363	1,255,278	(72,915)
Total Montessori Instruction	3,383,037	3,607,386	(224,349)
Special Education - Instructional Programs 122			
Teacher Salaries	2,566,518	2,752,242	(185,724)
Aide Wages	1,214,355	1,236,145	(21,790)
Benefits	690,795	722,437	(31,642)
Retirement	1,067,359	1,249,963	(182,604)
Retirement Stabilization	634,953	662,088	(27,135)
FICA	289,236	305,100	(15,864)
Contracted Services & Staff	57,574	57,574	-
Supplies	35,800	25,800	10,000
Outgoing Transfer - Subs IISD	72,800	72,800	-
	6,629,390	7,084,149	(454,759)
Special Education - IDEA			
Salaries	12,683	12,276	407
Benefits	2,691	2,792	(101)
Retirement	3,580	3,847	(267)
Retirement Stabilization	2,143	2,075	68
FICA	970	939	31
	22,067	21,929	138

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Special Education - Psychological Services, 214			
Salaries	311,969	336,337	(24,368)
Benefits	52,627	55,247	(2,620)
Retirement	88,069	105,409	(17,340)
Retirement Stabilization	52,723	56,842	(4,119)
FICA	23,867	25,729	(1,862)
Contracted Services & Staff	1,200	1,200	-
Supplies	5,000	5,000	-
	535,455	585,764	(50,309)
Special Education - Speech & Language Services, 215			
Salaries	361,650	380,461	(18,811)
Benefits	45,874	48,112	(2,238)
Retirement	102,093	119,236	(17,143)
Retirement Stabilization	61,119	64,299	(3,180)
FICA	27,666	29,104	(1,438)
Contracted Services & Staff	1,520	1,520	-
Supplies	1,400	1,400	-
	601,322	644,132	(42,810)
Special Education - Social Work Services, 216			
Salaries	486,758	608,575	(121,817)
Benefits	66,760	90,879	(24,119)
Retirement	137,414	190,728	(53,314)
Retirement Stabilization	82,263	102,849	(20,586)
FICA	37,237	46,556	(9,319)
Contracted Services & Staff	1,520	1,520	-
Supplies	1,400	1,400	-
	813,352	1,042,507	(229,155)
Special Education - Teacher Consultants, 218			
Salaries	166,946	175,166	(8,220)
Benefits	24,428	25,549	(1,121)
Retirement	47,129	54,898	(7,769)
Retirement Stabilization	28,213	29,603	(1,390)
FICA	12,771	13,400	(629)
	279,487	298,616	(19,129)
Special Education - Interpreter			
Salaries	37,052	38,575	(1,523)
Benefits	2,832	2,845	(13)
Retirement	10,460	12,089	(1,629)
Retirement Stabilization	6,262	6,519	(257)
FICA	2,834	2,951	(117)
	59,440	62,979	(3,539)
Total Special Education	8,940,513	9,740,076	(799,563)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Compensatory Education			
English as 2nd Language At Risk, 3060			
Teacher & Parapro Salaries	310,415	326,912	(16,497)
RTI Coaches	94,667	98,897	(4,230)
Benefits	69,627	73,107	(3,480)
Retirement	114,356	133,449	(19,093)
Retirement Stabilization	68,459	71,962	(3,503)
FICA	30,989	32,573	(1,584)
Supplies	10,000	10,000	-
Contracted Staff	170,698	122,311	48,387
Transfer - Breakfast (food service)	1,000	1,000	-
	870,211	870,211	-
Title IA, IMPROVING BASIC PROGRAMS, 125-601x			
Salary	118,470	67,672	50,798
Retirement	33,489	21,208	12,281
Retirement Stabilization	20,735	11,436	9,299
FICA	9,027	5,176	3,851
Benefits	13,722	7,650	6,072
Contracted Staff	-	59,574	(59,574)
Supplies	4,000	4,000	-
	199,443	176,716	22,727
Interventionists, 126			
Teacher Salaries	208,081	216,702	(8,621)
Benefits	30,985	32,711	(1,726)
Retirement	58,741	67,915	(9,174)
Retirement Stabilization	35,165	36,624	(1,459)
FICA	15,918	16,577	(659)
	348,890	370,529	(21,639)
Title III, LEP & Immigrant, 125-684x			
Salary	36,650	43,450	(6,800)
Retirement	17,291	20,360	(3,069)
FICA	2,758	3,278	(520)
Contracted Staff & Services	12,632	9,491	3,141
Supplies	12,881	5,715	7,166
Transportation	8,371	8,289	82
	90,583	90,583	-
Title IV, Support & Enrichment, 125-753x			
Textbooks	10,000	10,000	-
	10,000	10,000	-

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Early Literacy, 36xx			
Salary	63,739	63,450	289
Retirement	18,063	18,450	(387)
Retirement Stabilization	11,767	11,718	49
FICA	4,784	4,761	23
Benefits	4,647	4,621	26
Supplies	84	84	-
Transportation	3,361	3,361	-
	106,445	106,445	-
Bilingual, 3070			
Salary	29,582	30,763	(1,181)
Retirement	13,350	14,840	(1,490)
FICA	2,263	2,353	(90)
Benefits	8,010	8,453	(443)
Contracted Staff	14,370	15,543	(1,173)
Supplies	4,377	-	4,377
	71,952	71,952	-
Total Compensatory Education	1,697,524	1,696,436	1,088
Gifted Programs, 9200			
Teacher Salaries	91,257	93,222	(1,965)
Benefits	5,631	5,657	(26)
Retirement	25,762	29,216	(3,454)
Retirement Stabilization	15,422	15,755	(333)
FICA	6,981	7,131	(150)
	145,053	150,981	(5,928)
Guidance Services, 212			
Salaries	953,345	990,984	(37,639)
Benefits	116,880	121,326	(4,446)
Retirement	269,130	310,574	(41,444)
Retirement Stabilization	161,114	167,480	(6,366)
FICA	72,933	75,808	(2,875)
Supplies	3,000	3,000	-
	1,576,402	1,669,172	(92,770)
COVID Grants, non child care			
Salary	865,713	1,038,105	(172,392)
Benefits	103,828	136,783	(32,955)
Retirement	269,646	322,414	(52,768)
Retirement Stabilization	164,408	178,164	(13,756)
FICA	72,750	79,093	(6,343)
Contracted Staff & Services	488,536	448,981	39,555
Contracted Instruction	131,200	190,000	(58,800)
Supplies & Materials	196,723	182,492	14,231
	2,292,804	2,576,032	(283,228)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Other Pupil Services, 219			
Safety Patrol	9,955	9,955	-
Club Advisors	54,013	35,613	18,400
Noon Hour Wages	90,538	91,663	(1,125)
Benefits	17,670	18,468	(798)
Retirement	43,617	43,008	609
Retirement Stabilization	23,002	23,192	(190)
FICA	11,818	10,498	1,320
Noon Hour Contracted Staff & Services	190,000	225,000	(35,000)
	440,613	457,397	(16,784)
Title II, Part A Teacher/Principal Training, 221-764x			
Salaries	28,962	33,059	(4,097)
Retirement	8,176	10,361	(2,185)
Retirement Stabilization	4,895	5,587	(692)
FICA	2,216	2,529	(313)
Benefits	2,773	3,521	(748)
Contracted Services	1,025	1,025	-
	48,047	56,082	(8,035)
Improvement of Instruction, 221			
Salaries, all other	180,031	183,854	(3,823)
Curriculum Development Wages	15,535	15,535	-
Mentor Instruction	30,525	30,525	-
Benefits	27,334	28,176	(842)
Retirement	63,826	72,056	(8,230)
Retirement Stabilization	38,209	38,855	(646)
FICA	17,295	17,588	(293)
Contracted Staff & Services	3,500	3,500	-
Workshops & Conference			
Cornell	4,200	4,200	-
Central	2,850	2,850	-
Hiawatha	4,350	4,350	-
Bennett Woods	4,200	4,200	-
Kinawa	6,300	6,300	-
Chippewa	6,150	6,150	-
High School	10,950	10,950	-
Program Development			
Cornell	4,800	4,800	-
Central	3,600	3,600	-
Hiawatha	5,100	5,100	-
Bennett Woods	5,100	5,100	-
Kinawa	8,100	8,100	-
Chippewa	7,500	7,500	-
High School	13,350	13,350	-
Supplies	15,150	15,150	-
Benchmark Assessments	38,875	38,875	-
Software Licenses	47,000	47,000	-
	563,830	577,664	(13,834)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
MTSS Coaches (non-grant funded)			
Teacher Salaries	347,309	364,512	(17,203)
Benefits	68,140	71,727	(3,587)
Retirement	98,046	114,736	(16,690)
Retirement Stabilization	57,009	59,917	(2,908)
FICA	26,569	27,885	(1,316)
	597,073	638,777	(41,704)
Total Improvement of Instruction	1,208,950	1,272,523	(63,573)
Libraries, 222			
Salaries	345,266	352,952	(7,686)
Benefits	66,899	69,277	(2,378)
Retirement	97,467	110,616	(13,149)
Retirement Stabilization	58,349	59,650	(1,301)
FICA	26,413	27,001	(588)
Library Books, Periodicals & AV	30,000	30,000	-
Supplies	5,000	5,000	-
	629,394	654,496	(25,102)
Audio Visual, 223			
Repairs	4,500	4,500	-
Supplies	11,000	11,000	-
Software	3,000	3,000	-
	18,500	18,500	-
Total Libraries & Audio Visual	647,894	672,996	(25,102)
Special Education, Staff Direction, 226			
Salaries	159,765	162,283	(2,518)
Benefits	45,366	47,357	(1,991)
Retirement	45,102	50,859	(5,757)
Retirement Stabilization	27,000	27,425	(425)
FICA	12,222	12,414	(192)
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	307,305	318,188	(10,883)
Other Instructional Staff Services, 229			
Salaries	-	84,240	(84,240)
Benefits	-	14,439	(14,439)
Retirement	-	26,401	(26,401)
Retirement Stabilization	-	14,236	(14,236)
FICA	-	6,445	(6,445)
	-	145,761	(145,761)
Board of Education, 231			
Contracted Services	147,100	117,100	30,000
Travel & Conference	4,200	4,200	-
	151,300	121,300	30,000

**Okemos Public Schools
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	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Executive Administration, 232			
Salaries	241,812	293,249	(51,437)
Benefits	46,091	71,456	(25,365)
Retirement	68,264	91,904	(23,640)
Retirement Stabilization	40,866	49,559	(8,693)
FICA	18,499	22,434	(3,935)
Graduation	8,500	8,500	-
Contracted Staff & Services	20,000	35,000	(15,000)
Travel & Conference	2,000	2,000	-
Postage, Printing & Advertising	9,800	9,800	-
Supplies & Capital Outlay	5,800	5,800	-
Dues & Fees	10,000	10,000	-
	471,632	599,702	(128,070)
Building Administration, Elementary, 241			
Salaries	772,893	1,097,235	(324,342)
Benefits	155,503	230,565	(75,062)
Retirement	219,025	343,873	(124,848)
Retirement Stabilization	131,157	185,433	(54,276)
FICA	59,210	83,941	(24,731)
Contracted Staff & Services			
Cornell	2,500	2,500	-
Central	2,500	2,500	-
Hiawatha	2,500	2,500	-
Bennett Woods	2,500	2,500	-
Supplies, Equipment & Other			
Cornell	2,820	2,820	-
Central	2,820	2,820	-
Hiawatha	2,820	2,820	-
Bennett Woods	2,820	2,820	-
Supplies, grant			
Central	184	184	-
Hiawatha	260	260	-
Bennett Woods	587	587	-
	1,360,099	1,963,358	(603,259)
Building Administration, Middle School, 242			
Salaries	613,661	671,069	(57,408)
Benefits	122,245	157,046	(34,801)
Retirement	173,235	210,313	(37,078)
Retirement Stabilization	103,713	113,411	(9,698)
FICA	46,946	51,337	(4,391)
Contracted Staff & Services			
Kinawa	10,900	10,900	-
Chippewa	10,900	10,900	-
Supplies, Equipment & Other			
Kinawa	4,250	4,250	-
Chippewa	4,250	4,250	-
	1,090,100	1,233,476	(143,376)

**Okemos Public Schools
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	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Building Administration, High School, 243			
Salaries	476,324	495,351	(19,027)
Benefits	84,268	87,034	(2,766)
Retirement	134,472	155,248	(20,776)
Retirement Stabilization	80,499	83,714	(3,215)
FICA	36,439	37,894	(1,455)
Contracted Staff & Services	13,795	13,795	-
Supplies, Equipment & Other	12,325	12,325	-
	838,122	885,361	(47,239)
Total Building Administration	3,288,321	4,082,195	(793,874)
Fiscal Services, 252			
Salaries	301,321	310,509	(9,188)
Benefits	74,877	78,037	(3,160)
Retirement	85,064	97,314	(12,250)
Retirement Stabilization	50,923	52,475	(1,552)
FICA	23,051	23,754	(703)
Contracted Services & Staff	37,500	27,500	10,000
Supplies & Other	3,200	3,200	-
	575,936	592,789	(16,853)
Internal Services - Print shop, 258			
Salaries	41,493	41,887	(394)
Benefits	17,621	18,416	(795)
Retirement	11,713	13,127	(1,414)
Retirement Stabilization	7,012	7,079	(67)
FICA	3,174	3,204	(30)
Contracted Services	30,000	30,000	-
Supplies	45,000	45,000	-
	156,013	158,713	(2,700)
Other Business Services, 259			
Workers Compensation	36,000	40,000	(4,000)
Summer Tax Fee	1,900	1,900	-
Legal Liability Insurance	20,800	20,800	-
Interest on Notes	500	500	-
Bank Service Charges	40,000	40,000	-
Fingerprinting	7,000	7,000	-
	106,200	110,200	(4,000)
Staff/Personnel Services, 283			
Salaries	128,230	184,000	(55,770)
Benefits	22,362	47,999	(25,637)
Retirement	36,199	57,666	(21,467)
Retirement Stabilization	21,671	31,097	(9,426)
FICA	9,810	14,076	(4,266)
Contracted Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	236,272	352,838	(116,566)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Operation & Maintenance, 261			
Salaries, all other	121,914	125,963	(4,049)
Custodial & Maintenance Wages	788,057	801,993	(13,936)
Overtime Wages	52,500	52,500	-
Benefits	222,700	231,742	(9,042)
Retirement	271,705	307,279	(35,574)
Retirement Stabilization	162,655	165,703	(3,048)
FICA	73,629	75,002	(1,373)
Contracted Custodial	1,109,050	1,109,050	-
Contracted Services	539,750	370,750	169,000
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	446,000	343,000	103,000
Electricity	635,000	570,000	65,000
Water & Sewer	61,000	61,000	-
Waste & Trash Disposal	47,000	39,500	7,500
Property, Casualty & Fleet Insurance	186,450	186,450	-
Maintenance & Custodial Supplies	457,680	375,385	82,295
Capital Outlay & Other	158,570	70,000	88,570
	5,364,660	4,916,317	448,343
Safety & Security Grants			
Contracted Services	63,680	61,440	2,240
Facilities Construction/Improvement	250,000	155,000	95,000
	313,680	216,440	97,240
Pupil Transportation, 271			
Salaries, all other	163,837	170,006	(6,169)
Driver Wages	358,111	392,746	(34,635)
Field Trip Wages	50,500	54,300	(3,800)
Benefits	147,083	167,215	(20,132)
Retirement	161,602	193,383	(31,781)
Retirement Stabilization	95,765	97,888	(2,123)
FICA	43,794	47,206	(3,412)
Contracted Services	32,500	32,500	-
Fleet Insurance	11,200	11,200	-
Vehicle Fuel	121,000	91,000	30,000
Vehicle Repair, Parts & Supplies	33,500	33,500	-
Supplies, Uniforms & Physicals	5,000	5,000	-
	1,223,892	1,295,944	(72,052)
Technology Services, 284			
Salaries	615,088	631,080	(15,992)
Benefits	168,719	176,190	(7,471)
Retirement	173,638	197,781	(24,143)
Retirement Stabilization	103,950	106,652	(2,702)
FICA	47,055	48,277	(1,222)
Contracted Services & Staff	31,626	31,626	-
Annual User Fees/Contracts	350,000	350,000	-
Maintenance & Repair	45,000	45,000	-
Supplies	3,500	3,500	-
	1,538,576	1,590,106	(51,530)

**Okemos Public Schools
General Operating Fund
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	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Athletics, 293			
Salaries	133,088	137,447	(4,359)
Coaches/Games Workers	192,816	192,816	-
Benefits	17,223	17,960	(737)
Retirement	92,003	103,504	(11,501)
Retirement Stabilization	55,077	55,813	(736)
FICA	24,932	25,264	(332)
Contracted Coaches/Game Workers	214,560	214,560	-
Contracted Services	91,600	91,600	-
Supplies & Other	180,130	30,000	150,130
	1,001,429	868,964	132,465
Community Education - Child Care, 351			
Salaries	78,771	572,788	(494,017)
Benefits	(2,509)	127,507	(130,016)
Retirement	20,484	178,765	(158,281)
Retirement Stabilization	9,001	93,155	(84,154)
FICA	6,305	43,738	(37,433)
Contracted Services & Staff	132,836	558,116	(425,280)
Supplies, Equipment & Other	64,593	101,580	(36,987)
	309,481	1,675,649	(1,366,168)
Community Education - Recreation/Enrichment, 321			
Salaries	44,236	44,734	(498)
Benefits	22,308	23,296	(988)
Retirement	12,488	14,020	(1,532)
Retirement Stabilization	7,476	7,560	(84)
FICA	3,384	3,422	(38)
Contracted Services & Staff	208,000	203,000	5,000
Supplies & Other	11,000	11,000	-
	308,892	307,032	1,860
Community Education - School Readiness, 343x			
Salaries	138,090	158,031	(19,941)
Benefits	32,477	33,860	(1,383)
Retirement	38,930	49,045	(10,115)
Retirement Stabilization	23,777	27,148	(3,371)
FICA	10,517	12,042	(1,525)
Contracted Staff & Services	109,090	142,362	(33,272)
Supplies & Other	69,640	25,466	44,174
	422,521	447,954	(25,433)

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

	2022-23 Revised Budget #2	2023-24 Proposed Budget	Impact of Change
Child Care Relief Fund			
Salaries	534,085	-	534,085
Benefits	129,111	-	129,111
Retirement	146,875	-	146,875
Retirement Stabilization	92,451	-	92,451
FICA	40,377	-	40,377
Contracted Staff	414,341	-	414,341
Supplies & Other	101,986	-	101,986
	1,459,226	-	1,459,226
Community Education - Senior Center, 391			
Secretarial Wages	53,211	54,631	(1,420)
Benefits	5,379	5,391	(12)
Retirement	15,021	17,121	(2,100)
Retirement Stabilization	8,993	9,233	(240)
FICA	3,937	3,937	-
Contracted Services & Staff	27,000	27,000	-
	113,541	117,313	(3,772)
Community Education - Facilities Use, 311			
Secretarial Wages	10,110	10,780	(670)
Benefits	1,259	1,259	-
Retirement	2,854	3,378	(524)
Retirement Stabilization	1,709	1,822	(113)
FICA	773	825	(52)
Contracted Services & Staff	45,000	45,000	-
Utilities	53,800	53,800	-
Supplies& All Other	1,500	1,500	-
	117,005	118,364	(1,359)
Total Community Services	2,730,666	2,666,312	64,354
Total Expenditures	64,461,224	67,554,057	(3,092,833)