

# **OKEMOS PUBLIC SCHOOLS**

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**2023-24**

**Preliminary Budget Assumptions  
Budget Priorities**

**Board Meeting of June 12, 2023**

# 2023-24 Proposed Budget Assumptions

## Expenditure Increases/Revenue Decreases

Decrease to General Fund	Optimistic	Most Likely	Worst Case
MPSERS rate increase (+3.11% to 31.34% from 28.23%, eff. 10/1/23)	970,680	970,680	970,680
20f Hold Harmless Guarantee	0	0	474,560
Rollup costs (Service Yrs w/FICA & Retirement, steps not included)	233,050	233,050	233,050
Teacher division advancement (15,18,20)	126,150	151,380	168,200
<b>K-8 New Curriculum, Science</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
	<b>\$1,374,880</b>	<b>\$1,400,110</b>	<b>\$1,891,490</b>

## Revenue Increases/Expenditure Decreases

increase to General Fund	Optimistic	Most Likely	Worst Case
Increase in per-pupil Foundation Allowance (\$500,\$366,\$366)	2,227,500	1,630,500	1,630,500
Enrollment (Feb 23 +100; Oct 23: +55,+15,-10;) Blend 10/90	574,000	223,600	10,000
Increase in SE Reimbursement (100%, 87.5%, 75%-current)	236,620	118,310	118,310
<b>Increased Special Ed Categorical (MDE, 22-23 timing delay)</b>	<b>256,410</b>	<b>256,410</b>	<b>256,410</b>
Savings from teacher retirements (6)	250,020	250,020	250,020
<b>Improving Student Mental Health Grant (carryover)</b>	173,052	173,052	173,052
MPERS Retirement State Aid (+75%)	582,300	582,300	582,300
	<b>\$4,299,902</b>	<b>\$3,234,192</b>	<b>\$3,020,592</b>

## 2022-23 Carryforward Impact on 2023-24 Budget

<b>2022-23 Prelim, Net Change in Fund Balance</b>	<b>\$1,424,208</b>
<b>Non-Structural Budget Items</b> (removed from 23-24 budget)	
Childcare Grants, covid relief	(1,315,489)
Open Positions, portion of 22-23	(268,114)
Athletics Equipment & Uniforms	58,700
Graduation alliance overpayment	(100,000)
22-23 State Aid, various sections	(820,868)
Retention bonus, 22-23 negotiations	526,775
Ingham ISD Revenue, 1x	(127,000)
New classrooms set-up costs & All Other	39,149
Textbooks	25,000
Operations Equipment	80,000
Transportation Fuel & Utilities	205,500
Operations Expenditures	280,000
	<b>(1,416,347)</b>
<b>Carryforward effect on General Fund Budget</b>	<b>\$7,861</b>

## Projected Impact on General Fund Budget

	Optimistic	Most Likely	Worst Case
Operating Revenues	\$4,299,902	\$3,234,192	\$3,020,592
Operating Expenditures	1,374,880	1,400,110	1,891,490
Projected Net Impact on Fund Balance	\$2,925,022	\$1,834,082	\$1,129,102
Carryforward effect on GF Budget (6/30/23)	7,861	7,861	7,861
<b>Total Impact on General Fund Balance</b>	<b>2,932,883</b>	<b>1,841,943</b>	<b>1,136,963</b>
<b><i>Fund Balance as a % of Expenditures</i></b>	<b>19.2%</b>	<b>17.6%</b>	<b>16.4%</b>

Structural      \$1,522,696

One-time      319,247

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\$1,841,943

# 2023-24 Budget Priorities

## Budget Priorities - Consensus

			Board					
					Rankings Tally			
Support Level 1 = The board should seriously consider this...(NEEDS)	Budget Impact		Average Ranking		1	2	3	Admin Recommendation
<b>Board Consensus</b>								
Budget Positions Funded w/COVID Grants	\$200,000		1.0		7	0	0	1
+2.0 Clerk (1.00 at each MS)	\$86,000		1.0		7	0	0	1
HR Specialist	\$108,000		1.3		5	2	0	1
Athletic Participation Fee; 10% Reduction	\$14,400		1.0		7	0	0	1
+1.0 Student Supervisor at the High School	\$25,950		1.3		5	2	0	1.5
+20 Clubs (+16 at the HS, +2 at each MS)	\$24,160		1.0		7	0	0	1.5
+1.0 Cyber Security Technician	\$108,000		1.3		5	2	0	1.5
+1.0 Early Childhood Teacher	\$95,000		1.1		6	1	0	1.5
	<b>\$661,510</b>							



## Budget Priorities - Further Discussion

			Board					
					Rankings Tally			
Support Level 2 = The board might consider this...(WANTS)	Budget Impact		Average Ranking		1	2	3	Admin Recommendation
Further Discussion Needed								
+2.0 Counselors (.50 at each elementary)	\$190,000		1.4		4	3	0	2
Eliminate HS Parking Pass Fee	\$4,000		1.0		7	0	0	2
Communications Support (hire or contract)	\$60,000-\$87,300		1.0		7	0	0	2
Added for Consideration								
Professional development fund for new teachers (0-5 years)								
Increase Elem & Middle School Field Trip Budget								
Additional reduction in athletic fee								