

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2018 as of May 2018

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
REVENUES:			
Local sources	\$ 15,068,363	\$ 15,053,645	\$ (14,718)
State sources	34,745,170	35,151,395	406,225
Federal sources	358,415	391,976	33,561
Total revenues	<u>50,171,948</u>	<u>50,597,016</u>	<u>425,068</u>
EXPENDITURES:			
Instruction:			
Basic programs	25,165,476	25,563,387	(397,911)
Added needs	5,822,705	5,809,874	12,831
Total instruction	<u>30,988,181</u>	<u>31,373,261</u>	<u>(385,080)</u>
Supporting services:			
Pupil	2,893,664	2,875,854	17,810
Instructional staff	2,244,605	2,127,871	116,734
General administration	492,995	495,082	(2,087)
School administration	2,775,701	2,790,589	(14,888)
Business	644,680	675,043	(30,363)
Operations and maintenance	3,864,207	3,956,288	(92,081)
Transportation	924,597	934,412	(9,815)
Central	1,339,723	1,391,223	(51,500)
Athletics	792,911	786,623	6,288
Total supporting services	<u>15,973,083</u>	<u>16,032,985</u>	<u>(59,902)</u>
Community services	2,497,569	2,473,846	23,723
Payments to other public schools	12,015	12,015	-
Total Expenditures	<u>49,470,848</u>	<u>49,892,107</u>	<u>(421,259)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>701,100</u>	<u>704,909</u>	<u>3,809</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	80,000	80,000	0
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>0</u>
NET CHANGE IN FUND BALANCE	\$ 781,100	\$ 784,909	\$ 3,809
FUND BALANCE, UNASSIGNED:			
Beginning of year	3,713,496	3,713,496	-
End of year	<u>\$ 4,494,596</u>	<u>\$ 4,498,405</u>	<u>\$ 3,809</u>

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Revenues			
Local	11,718,917	11,654,199	(64,718)
State	34,745,170	35,151,395	406,225
Federal	358,415	391,976	33,561
Transfers - ISD	3,349,446	3,399,446	50,000
Other Financing Sources	80,000	80,000	-
Total Revenues	50,251,948	50,677,016	425,068
Expenditures			
Elementary Instruction	7,245,133	7,350,905	(105,772)
Middle School Instruction	7,063,289	7,172,032	(108,743)
High School Instruction	7,964,169	8,117,722	(153,553)
Montessori (PPK-8)	2,792,936	2,824,059	(31,123)
Beginnergarten	99,949	98,669	1,280
Special Education	6,029,601	5,985,073	44,528
Compensatory Education	1,898,324	1,840,228	58,096
Gifted Programs	191,635	189,253	2,382
Guidance	887,908	893,214	(5,306)
Other Pupil Services	333,382	330,885	2,497
Improvement of Instruction	656,486	626,355	30,131
Libraries & Audio Visual	590,584	593,690	(3,106)
Direction of Special Education	258,312	255,311	3,001
Other Instructional Staff	130,278	121,136	9,142
Board of Education	91,300	91,300	-
Executive Administration	401,695	403,782	(2,087)
School Administration	2,775,701	2,790,589	(14,888)
Fiscal Services	405,813	436,931	(31,118)
Internal Services	993,095	1,035,056	(41,961)
Other Business Services	93,210	93,210	-
Operations & Maintenance	3,864,207	3,956,288	(92,081)
Staff/Personnel Services	203,037	210,780	(7,743)
Pupil Transportation	921,076	924,881	(3,805)
Data Processing Services	289,248	290,289	(1,041)
Athletics	792,911	786,623	6,288
Community Education	2,497,569	2,473,846	23,723
Total Expenditures	49,470,848	49,892,107	(421,259)
Effect on Fund Balance	781,100	784,909	3,809

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	8,279,192	8,195,647	(83,545)
Community Ed, Programming	2,428,794	2,428,794	0
Community Ed, Facility Rental	140,000	140,000	0
Community Ed, Senior Center	90,698	90,698	0
Athletics, Registration Fees	200,000	200,000	0
Athletics, Gate Receipts	90,000	90,000	0
Okemos Education Association	13,000	13,000	0
Okemos Education Foundation	40,000	40,000	0
Tuition	116,011	116,011	0
Extra Curricular Registration Fees	13,500	13,500	0
Print Shop Fees (internal)	55,000	55,000	0
Transportation Fees (internal)	70,000	70,000	0
Student Parking	11,000	11,000	0
Rental of School Facilities	102,900	102,900	0
Miscellaneous	68,822	87,649	18,827
State Sources:			
Foundation	27,433,186	27,529,265	96,079
HS Per-Pupil Bonus	-	31,365	31,365
Special Education	2,011,287	2,011,287	0
Hold Harmless	445,403	445,403	0
MPSERS Stabilization	3,551,004	3,608,994	57,990
MPSERS Cost Offset	343,633	554,711	211,078
At-Risk	645,192	643,454	(1,738)
Headlee Data Collection Obligation	107,886	112,974	5,088
Assessment & Literacy	66,266	66,290	24
Other	31,783	38,122	6,339
Great Start Readines Grant	109,530	109,530	0
Federal Sources			
Title I	192,753	200,345	7,592
Title II	63,008	69,596	6,588
Title III	60,784	79,831	19,047
Title IV	10,000	10,000	0
Special Education Preschool	16,870	17,204	334
Medicaid Outreach	15,000	15,000	0
Transfers - ISD			
Special Education	3,317,000	3,347,000	30,000
Other	32,446	52,446	20,000
Other Financing Sources			
Food Service Transfer to General Fund	80,000	80,000	0
	50,251,948	50,677,016	425,068
Summary of Fund Balance			
Beginning Unassigned Fund Balance	3,713,496	3,713,496	0
Operational surplus (deficit)	781,100	784,909	3,809
Ending Unassigned Fund Balance	4,494,596	4,498,405	3,809
	9.1%	9.0%	

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Elementary Instruction, 111			
Teacher Salaries			
Cornell	1,391,467	1,391,467	-
Hiawatha	1,417,831	1,417,831	-
Bennett Woods	1,322,607	1,322,607	-
Teacher Benefits			
Cornell	250,943	250,943	-
Hiawatha	316,935	316,935	-
Bennett Woods	290,805	290,805	-
Teacher Retirement			
Cornell	355,661	363,161	(7,500)
Hiawatha	362,399	369,899	(7,500)
Bennett Woods	338,058	345,558	(7,500)
Teacher Retirement Stabilization			
Cornell	193,971	207,868	(13,897)
Hiawatha	197,642	211,804	(14,162)
Bennett Woods	184,369	197,582	(13,213)
Teacher FICA			
Cornell	106,449	117,449	(11,000)
Hiawatha	108,463	119,463	(11,000)
Bennett Woods	101,182	111,182	(10,000)
Contracted Services			
Cornell	7,000	7,000	-
Hiawatha	7,000	7,000	-
Bennett Woods	7,000	7,000	-
Contracted Staff			
Cornell	23,000	23,000	-
Hiawatha	39,360	49,360	(10,000)
Bennett Woods	34,000	34,000	-
Local Travel			
Cornell	450	450	-
Hiawatha	450	450	-
Bennett Woods	450	450	-
Supplies			
Cornell	17,082	17,082	-
Hiawatha	19,383	19,383	-
Bennett Woods	26,029	26,029	-
Supplies, grant funded			
Cornell	1,610	1,610	-
Hiawatha	1,297	1,297	-
Bennett Woods	1,435	1,435	-
Textbooks			
Cornell	7,096	7,096	-
Hiawatha	8,051	8,051	-
Bennett Woods	6,658	6,658	-
Outgoing Transfer - Subs IISD	99,000	99,000	-
	7,245,133	7,350,905	(105,772)

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Grades 5-8 Instruction, 112			
Teacher Salaries			
Kinawa	1,850,138	1,850,138	-
Chippewa	2,238,133	2,238,133	-
Extra Duty Stipends	50,000	50,000	-
Teacher Benefits			
Kinawa	400,839	400,839	-
Chippewa	372,867	372,867	-
Teacher Retirement			
Kinawa	479,286	494,286	(15,000)
Chippewa	578,460	593,460	(15,000)
Teacher Retirement Stabilization			
Kinawa	261,394	280,127	(18,733)
Chippewa	315,480	338,090	(22,610)
Teacher FICA			
Kinawa	143,453	158,453	(15,000)
Chippewa	173,135	191,135	(18,000)
Contracted Services			
Kinawa	8,200	8,200	-
Chippewa	8,200	8,200	-
Contracted Staff			
Kinawa	5,000	5,000	-
Chippewa	500	500	-
Local Travel			
Kinawa	500	500	-
Chippewa	500	500	-
Supplies			
Kinawa	19,728	19,728	-
Chippewa	19,988	19,988	-
Supplies, grant funded			
Kinawa	-	-	-
Chippewa	490	490	-
Textbooks			
Kinawa	5,463	5,463	-
Chippewa	5,535	5,535	-
MVU	-	4,400	(4,400)
Outgoing Transfer - Subs IISD	126,000	126,000	-
	7,063,289	7,172,032	(108,743)

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
High School Instruction, 113			
Salaries	4,383,574	4,383,574	-
Extra Duty Stipends	110,000	110,000	-
Benefits	802,899	802,899	-
Retirement	1,148,563	1,181,556	(32,993)
Retirement Stabilization	626,401	673,861	(47,460)
FICA	343,766	378,766	(35,000)
Contracted Services	16,000	16,000	-
Contracted Staff	30,000	30,000	-
Local Travel	-	-	-
Supplies	48,440	48,440	-
Supplies, grant funded	770	3,270	(2,500)
Textbooks	12,456	52,456	(40,000)
Early College, MVU, HSDCI	204,400	200,000	4,400
Student Recovery Services	91,300	91,300	-
Dual Enrollment	40,600	40,600	-
Outgoing Transfer - Subs IISD	105,000	105,000	-
	7,964,169	8,117,722	(153,553)
Montessori Elementary, 116			
Teacher Salaries	788,861	788,861	-
Aide Wages	259,391	259,391	-
Benefits	254,965	254,965	-
Retirement	267,935	267,935	-
Retirement Stabilization	146,124	156,260	(10,136)
FICA	80,193	88,193	(8,000)
Contracted Services	7,000	7,000	-
Contracted Staff	5,000	5,000	-
Local Travel	450	450	-
Supplies	12,773	12,773	-
Supplies, grant funded	700	700	-
Textbooks	4,990	4,990	-
Outgoing Transfer - Subs IISD	25,000	25,000	-
	1,853,382	1,871,518	(18,136)
Montessori 5-8, 112-09348			
Teacher Salaries	455,500	455,500	-
Aide Wages	99,438	99,438	-
Benefits	99,210	99,210	-
Retirement	141,841	166,207	(24,366)
Retirement Stabilization	77,359	65,980	11,379
FICA	42,455	42,455	-
Local Travel	450	450	-
Supplies	21,501	21,501	-
Textbooks	1,800	1,800	-
	939,554	952,541	(12,987)
Total Montessori Instruction	2,792,936	2,824,059	(31,123)

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Beginnergarten, 117			
Teacher Salaries	40,904	40,904	-
Aide Wages	21,545	21,545	-
Benefits	6,952	6,952	-
Retirement	15,962	15,962	-
Retirement Stabilization	8,705	7,425	1,280
FICA	4,777	4,777	-
Supplies	780	780	-
Textbooks	324	324	-
	99,949	98,669	1,280
Special Education - Instructional Programs 122			
Teacher Salaries	1,840,399	1,840,202	197
Aide Wages	651,442	667,988	(16,546)
Benefits	570,312	573,623	(3,311)
Retirement	636,921	641,100	(4,179)
Retirement Stabilization	347,350	298,017	49,333
FICA	190,633	191,884	(1,251)
Contracted Staff/Services	30,000	30,000	-
Travel & Conference	2,500	2,500	-
Supplies	15,000	15,000	-
Textbooks	800	800	-
Outgoing Transfer - Subs IISD	55,000	55,000	-
	4,340,357	4,316,114	24,243
Special Education - IDEA Preschool, 123			
Teacher Salaries	9,966	10,163	(197)
Benefits	2,206	2,249	(43)
Retirement	2,547	2,598	(51)
Retirement Stabilization	1,389	1,417	(28)
FICA	762	777	(15)
Supplies	-	-	-
	16,870	17,204	(334)
Special Education - Psychological Services, 214			
Psychologist Salaries	295,051	295,051	-
Benefits	69,630	69,630	-
Retirement	75,417	75,417	-
Retirement Stabilization	41,131	35,081	6,050
FICA	22,573	22,573	-
Travel & Conference	1,200	1,200	-
Supplies	5,000	5,000	-
	510,002	503,952	6,050

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Special Education - Speech & Language Services, 215			
Speech Therapist Salaries	294,757	294,757	-
Benefits	37,966	37,966	-
Retirement	75,340	75,340	-
Retirement Stabilization	41,089	35,046	6,043
FICA	22,550	22,550	-
Travel & Conference	1,520	1,520	-
Supplies	1,400	1,400	-
	474,622	468,579	6,043
Special Education - Social Work Services, 216			
Social Worker Salaries	355,593	355,593	-
Benefits	68,421	68,421	-
Retirement	90,890	90,890	-
Retirement Stabilization	49,571	42,282	7,289
FICA	27,202	27,202	-
Travel & Conference	1,520	1,520	-
Supplies	1,400	1,400	-
	594,597	587,308	7,289
Special Education - ASD Teacher Consultant, 218			
ASD Teacher Consultant Salaries	60,375	60,375	-
Benefits	4,313	4,313	-
Retirement	15,431	15,431	-
Retirement Stabilization	8,416	7,179	1,237
FICA	4,618	4,618	-
	93,153	91,916	1,237
Total Special Education	6,029,601	5,985,073	44,528
Compensatory Education			
English as 2nd Lang., At Risk, 124			
Teacher Salaries	271,140	271,140	-
Aide Wages	6,000	6,000	-
Benefits	39,958	39,958	-
Retirement	70,838	70,838	-
Retirement Stabilization	38,632	32,952	5,680
FICA	21,203	21,203	-
Supplies	19,421	23,363	(3,942)
Contracted Staff	170,000	170,000	-
Transfer - Breakfast (food service)	8,000	8,000	-
	645,192	643,454	1,738
Gen. Ed. RTI-ESL, 125-530			
Teacher Salaries	358,016	317,636	40,380
Retirement	91,510	81,189	10,321
Retirement Stabilization	49,907	39,420	10,487
Benefits	81,303	67,191	14,112
FICA	27,387	24,299	3,088
	608,123	529,735	78,388

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Title IA, IMPROVING BASIC PROGRAMS, 125-601x			
Salary	124,817	127,438	(2,621)
Benefits	3,084	9,433	(6,349)
Retirement	31,904	32,573	(669)
Retirement Stabilization	17,399	15,152	2,247
FICA	9,549	9,749	(200)
Supplies	6,000	6,000	-
	192,753	200,345	(7,592)
Reading Interventionists, 126			
Teacher Salaries	181,001	181,001	-
Benefits	17,080	17,080	-
Retirement	46,264	46,264	-
Retirement Stabilization	25,232	21,521	3,711
FICA	13,846	13,846	-
	283,423	279,712	3,711
Title III, LEP & Immigrant, 125-684x			
Salary	13,175	31,550	(18,375)
Retirement	3,375	10,633	(7,258)
FICA	977	2,383	(1,406)
Contracted Staff	28,099	11,035	17,064
Supplies	2,622	7,302	(4,680)
Workshops & Conferences	-	-	-
Transportation	521	4,913	(4,392)
Payment to Other Districts	12,015	12,015	-
	60,784	79,831	(19,047)
Title IV, Support & Enrichment, 125-753x			
Salary	-	6,531	(6,531)
Benefits	-	523	(523)
Retirement	-	1,669	(1,669)
Retirement Stabilization	-	777	(777)
FICA	-	500	(500)
Supplies	10,000	-	10,000
	10,000	10,000	-
Early Literacy, 125-366x			
Salary	46,531	46,943	(412)
Retirement	11,864	11,970	(106)
Retirement Stabilization	4,091	1,885	2,206
FICA	3,440	3,471	(31)
Supplies	340	567	(227)
Transportation	-	1,454	(1,454)
	66,266	66,290	(24)
Computer Adaptive Tests, 125-3590			
Supplies	18,576	16,556	2,020
	18,576	16,556	2,020

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Bilingual, 125-3070			
Salary	6,124	6,755	(631)
Retirement	1,565	1,727	(162)
Retirement Stabilization	854	942	(88)
FICA	468	517	(49)
Supplies & Other	1,196	1,200	(4)
Transportation	3,000	3,164	(164)
	<u>13,207</u>	<u>14,305</u>	<u>(1,098)</u>
Total Compensatory Education	<u>1,898,324</u>	<u>1,840,228</u>	<u>58,096</u>
Gifted Programs, 129			
Teacher Salaries	116,260	116,260	-
Benefits	20,259	20,259	-
Retirement	29,716	29,716	-
Retirement Stabilization	16,206	13,824	2,382
FICA	8,894	8,894	-
Contracted Services	300	300	-
	<u>191,635</u>	<u>189,253</u>	<u>2,382</u>
Guidance Services, 212			
Counselor Salaries	504,499	504,499	-
Secretarial Wages	30,915	30,915	-
Benefits	97,045	97,045	-
Retirement	136,853	136,853	-
Retirement Stabilization	74,637	79,943	(5,306)
FICA	40,959	40,959	-
Supplies	3,000	3,000	-
	<u>887,908</u>	<u>893,214</u>	<u>(5,306)</u>
Other Pupil Services, 219			
Safety Patrol	9,784	9,784	-
Club Advisors	35,000	35,000	-
Noon Hour Wages	77,029	77,029	-
Benefits	16,534	16,534	-
Retirement	31,135	31,135	-
Retirement Stabilization	16,981	14,484	2,497
FICA	9,319	9,319	-
Noon Hour Contracted Staff	137,600	137,600	-
	<u>333,382</u>	<u>330,885</u>	<u>2,497</u>

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Improvement of Instruction, 221			
Administrative Salaries	129,419	129,419	-
Curriculum Development Salary	27,785	27,785	-
Secretarial Wages	45,122	45,122	-
Mentor Instruction	30,000	30,000	-
Benefits	25,568	25,568	-
Retirement	59,382	59,382	-
Retirement Stabilization	32,386	27,624	4,762
FICA	17,774	17,774	-
Contracted Services	3,500	3,500	-
Workshops & Conference			-
Cornell	3,300	3,300	-
Central	2,550	2,550	-
Hiawatha	4,050	4,050	-
Bennett Woods	3,300	3,300	-
Kinawa	5,400	5,400	-
Chippewa	5,700	5,700	-
High School	10,800	10,800	-
Department	34,000	34,000	-
Program Development			-
Cornell	3,825	3,825	-
Central	3,300	3,300	-
Hiawatha	4,650	4,650	-
Bennett Woods	3,825	3,825	-
Kinawa	6,600	6,600	-
Chippewa	7,125	7,125	-
High School	12,825	12,825	-
Supplies	5,150	5,150	-
Software Licenses	17,000	25,588	(8,588)
Textbooks	40,000	-	40,000
Other Supplies	10,000	10,000	-
	554,336	518,162	36,174
Title II, Part A Teacher/Principal Training, 221-764x			
Salaries	40,402	45,239	(4,837)
Benefits	3,556	3,954	(398)
Retirement	10,327	11,563	(1,236)
Retirement Stabilization	5,632	5,379	253
FICA	3,091	3,461	(370)
Workshops & Conferences	-	-	-
Payments to Other Public Schools	-	-	-
	63,008	69,596	(6,588)

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Technology Readiness Infrastructure, 221-2100			
Salaries	26,600	26,600	-
Retirement	6,799	6,799	-
Retirement Stabilization	3,708	3,163	545
FICA	2,035	2,035	-
	39,142	38,597	545
Total Improvement of Instruction	656,486	626,355	30,131
Libraries, 222			
Director Salaries	160,283	160,283	-
Specialist Wages	161,654	161,654	-
Benefits	63,353	63,353	-
Retirement	82,287	82,287	-
Retirement Stabilization	44,879	47,985	(3,106)
FICA	24,628	24,628	-
Library Books	20,000	20,000	-
Library A/V	5,000	5,000	-
Periodicals	5,000	5,000	-
Supplies	5,000	5,000	-
	572,084	575,190	(3,106)
Audio Visual, 223			
Repairs	4,500	4,500	-
Supplies	7,000	7,000	-
Software	7,000	7,000	-
	18,500	18,500	-
Total Libraries & Audio Visual	590,584	593,690	(3,106)
Special Education, Staff Direction, 226			
Director Salary	109,890	109,890	-
Secretarial Wages	36,470	36,470	-
Benefits	25,092	25,092	-
Retirement	37,410	37,410	-
Retirement Stabilization	20,403	17,402	3,001
FICA	11,197	11,197	-
Contracted Services	10,000	10,000	-
Travel & Conference	2,500	2,500	-
Postage	750	750	-
Supplies	4,600	4,600	-
	258,312	255,311	3,001

**Okemos Public Schools
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	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Other Instructional Staff Services, 229			
Department Coordinator Salaries	84,163	79,326	4,837
Benefits	6,433	6,034	399
Retirement	21,512	20,276	1,236
Retirement Stabilization	11,732	9,432	2,300
FICA	6,438	6,068	370
	130,278	121,136	9,142
Board of Education, 231			
Contracted Services	87,100	87,100	-
Travel & Conference	4,200	4,200	-
	91,300	91,300	-
Executive Administration, 232			
Administrative Salaries	163,815	163,815	-
Secretarial Wages	54,665	54,665	-
Benefits	24,102	24,102	-
Retirement	55,843	55,843	-
Retirement Stabilization	30,456	32,543	(2,087)
FICA	16,714	16,714	-
Graduation	8,500	8,500	-
Contracted Services	15,000	15,000	-
Travel & Conference	2,000	2,000	-
Postage	8,000	8,000	-
Advertising	1,000	1,000	-
Printing & Binding	800	800	-
Miscellaneous	2,500	2,500	-
Supplies	3,300	3,300	-
Capital Outlay	5,000	5,000	-
Dues & Fees	10,000	10,000	-
	401,695	403,782	(2,087)
Building Administration, Elementary, 241			
Administrative Salaries	438,952	438,952	-
Secretarial Wages	183,414	183,414	-
Benefits	115,469	115,469	-
Retirement	159,079	159,079	-
Retirement Stabilization	86,756	92,316	(5,560)
FICA	47,610	47,610	-
Contracted Services			
Cornell	1,000	1,000	-
Central	1,000	1,000	-
Hiawatha	1,000	1,000	-
Bennett Woods	1,000	1,000	-
Travel & Conference	3,000	3,000	-
Postage	3,000	3,000	-
Supplies			
Cornell	1,400	1,400	-
Central	1,400	1,400	-
Hiawatha	1,400	1,400	-

**Okemos Public Schools
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	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Bennett Woods	1,400	1,400	-
Supplies, grant			
Central	184	184	-
Hiawatha	260	260	-
Bennett Woods	1,784	1,784	-
Other Expense			
Cornell	1,420	1,420	-
Central	1,420	1,420	-
Hiawatha	1,420	1,420	-
Bennett Woods	1,420	1,420	-
	1,054,788	1,060,348	(5,560)
Building Administration, Middle School, 242			
Administrative Salaries	393,633	393,633	-
Secretarial Wages	134,755	134,755	-
Benefits	103,945	103,945	-
Retirement	135,056	135,056	-
Retirement Stabilization	73,657	78,708	(5,051)
FICA	40,422	40,422	-
Contracted Services			
Kinawa	6,000	6,000	-
Chippewa	6,000	6,000	-
Travel & Conference	4,800	4,800	-
Postage	5,000	5,000	-
Supplies			
Kinawa	2,250	2,250	-
Chippewa	12,250	12,250	-
Other Expense			
Kinawa	2,000	2,000	-
Chippewa	2,000	2,000	-
	921,768	926,819	(5,051)
Building Administration, High School, 243			
Administrative Salaries	327,955	327,955	-
Secretarial Wages	121,221	121,221	-
Benefits	108,844	108,844	-
Retirement	114,809	114,809	-
Retirement Stabilization	62,615	66,892	(4,277)
FICA	34,361	34,361	-
Contracted Services	3,000	3,000	-
Travel & Conference	2,800	2,800	-
Postage	11,000	11,000	-
Supplies	8,330	8,330	-
Supplies, grant	215	215	-
Other Expense	3,995	3,995	-
	799,145	803,422	(4,277)
Total Building Administration	2,775,701	2,790,589	(14,888)

**Okemos Public Schools
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	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Fiscal Services, 252			
Director & Accountant Salaries	204,269	204,269	-
Payroll, Bookkeeper wages	31,904	37,291	(5,387)
Benefits	46,084	47,109	(1,025)
Retirement	60,366	61,743	(1,377)
Retirement Stabilization	32,922	35,839	(2,917)
FICA	18,068	18,480	(412)
Contracted Services	-	20,000	(20,000)
Contracted Staff	6,800	6,800	-
Travel & Conference	2,200	2,200	-
Supplies	2,500	2,500	-
Dues & Fees	700	700	-
	405,813	436,931	(31,118)
Internal Services - Technology, 257			
Director Salary	99,871	99,871	-
Coordinator Salaries	201,697	201,697	-
Benefits	83,933	83,933	-
Retirement	77,080	77,080	-
Retirement Stabilization	42,038	44,754	(2,716)
FICA	23,070	23,070	-
Contracted Services	3,500	3,500	-
Contracted Staff	67,669	107,669	(40,000)
Travel & Conference	2,500	2,500	-
Annual User Fees/Contracts	165,200	165,200	-
Maintenance & Repair	77,380	77,380	-
Other	3,500	3,500	-
	847,438	890,154	(42,716)
Internal Services - Print shop, 258			
Offset Operator Wages	36,790	36,790	-
Benefits	16,520	16,520	-
Retirement	9,404	9,404	-
Retirement Stabilization	5,129	4,374	755
FICA	2,814	2,814	-
Contracted Services	30,000	30,000	-
Supplies	45,000	45,000	-
	145,657	144,902	755
Total Internal Services	993,095	1,035,056	(41,961)

**Okemos Public Schools
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	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Other Business Services, 259			
Workers Compensation	28,000	28,000	-
Summer Tax Fee	1,000	1,000	-
Legal Liability Insurance	18,910	18,910	-
Interest on State Aid Note	25,000	25,000	-
Note Service Fees	3,800	3,800	-
Bank Service Charges	12,000	12,000	-
Fingerprinting	4,500	4,500	-
	93,210	93,210	-
Operation & Maintenance, 261			
Director Salaries	93,649	93,649	-
Secretary Wages	31,163	31,163	-
Maintenance Wages	225,669	225,669	-
Custodial & Grounds Wages	417,430	417,430	-
Overtime Wages	52,500	52,500	-
Benefits	236,281	236,281	-
Retirement	209,695	233,589	(23,894)
Retirement Stabilization	114,361	97,548	16,813
FICA	62,759	62,759	-
Contracted Custodial	675,000	735,000	(60,000)
Contracted Services	350,000	375,000	(25,000)
Travel & Conference	750	750	-
Telephone	56,500	56,500	-
Heating Fuel/Natural Gas	258,500	258,500	-
Electricity	530,000	530,000	-
Water & Sewer	47,000	47,000	-
Waste & Trash Disposal	27,000	27,000	-
Property & Casualty Insurance	96,440	96,440	-
Fleet Insurance	5,010	5,010	-
Maintenance & Custodial Supplies	354,500	354,500	-
Capital Outlay	20,000	20,000	-
Vehicles	-	-	-
	3,864,207	3,956,288	(92,081)
Staff/Personnel Services, 283			
Administrative Salaries	124,398	124,398	-
Benefits	8,486	8,486	-
Retirement	31,796	31,796	-
Retirement Stabilization	17,341	18,584	(1,243)
FICA	9,516	9,516	-
Contracted Services	10,000	16,500	(6,500)
Travel & Conference	500	500	-
Other	1,000	1,000	-
	203,037	210,780	(7,743)

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Pupil Transportation, 271			
Director Salaries	80,611	80,611	-
Mechanic Wages	40,762	40,762	-
Driver Wages	230,347	230,347	-
Field Trip Wages	45,000	45,000	-
Secretarial Wages	19,875	19,875	-
Benefits	145,302	145,302	-
Retirement	106,485	106,485	-
Retirement Stabilization	58,073	61,878	(3,805)
FICA	31,871	31,871	-
Contracted Services	25,000	25,000	-
Travel & Conference	1,500	1,500	-
Fleet Insurance	6,750	6,750	-
Vehicle Fuel	85,000	85,000	-
Tires/Tubes/Batteries	9,500	9,500	-
Vehicle Repair Parts	24,000	24,000	-
Uniforms/Physicals	1,000	1,000	-
Supplies	10,000	10,000	-
	921,076	924,881	(3,805)
Data Processing, 284			
Data Processing Wages	115,323	115,323	-
Benefits	36,550	36,550	-
Retirement	29,477	29,477	-
Retirement Stabilization	16,076	17,117	(1,041)
FICA	8,822	8,822	-
Support/Consultant Fees	16,500	16,500	-
Travel & Conference	1,500	1,500	-
Annual User Fees/Contracts	63,000	63,000	-
Supplies	2,000	2,000	-
	289,248	290,289	(1,041)
Athletics, 293			
Athletic Director Salary	96,933	96,933	-
Coaches/Xtra Duty	189,500	189,500	-
Secretarial Wages	20,345	20,345	-
Benefits	32,429	32,429	-
Retirement	78,412	78,412	-
Retirement Stabilization	42,764	36,476	6,288
FICA	23,468	23,468	-
Contracted Coaches	196,060	196,060	-
Contracted Services	83,000	83,000	-
Supplies	30,000	30,000	-
	792,911	786,623	6,288

**Okemos Public Schools
General Operating Fund
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	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Community Education - Child Care, 351			
Salaries	509,170	505,578	3,592
Benefits	126,630	125,946	684
Retirement	130,143	129,225	918
Retirement Stabilization	71,518	60,080	11,438
FICA	38,950	38,676	274
Field Trips	11,645	11,645	-
Contracted Services & Staff	716,537	716,537	-
Travel & Conference	5,950	5,950	-
Advertising	500	500	-
Printing & Binding	3,500	3,500	-
Supplies	30,135	30,135	-
Food Supplies	35,500	35,500	-
Games & Toys	3,450	3,450	-
Capital Outlay	20,000	20,000	-
Merchant Fees	30,000	30,000	-
Miscellaneous	4,405	4,405	-
Transportation	11,335	11,335	-
	1,749,368	1,732,462	16,906
Community Education - Recreation/Enrichment, 321			
Salaries	165,978	164,183	1,795
Benefits	26,867	26,525	342
Retirement	30,433	29,974	459
Retirement Stabilization	22,398	19,203	3,195
FICA	12,697	12,559	138
Contracted Services & Staff	147,850	147,850	-
Printing & Binding	4,000	4,000	-
Supplies	14,000	14,000	-
Merchant Fees	6,500	6,500	-
Miscellaneous	50	50	-
Transportation	3,500	3,500	-
	434,273	428,344	5,929
Community Education - School Readiness, 118-343x			
Salaries	32,444	32,444	-
Benefits	3,915	3,915	-
Retirement	8,276	8,276	-
Retirement Stabilization	3,866	3,865	1
FICA	2,481	2,482	(1)
Contracted Staff	35,466	35,466	-
Travel & Conference	1,351	1,351	-
Supplies	16,789	16,789	-
Other	3,902	3,902	-
Transportation	1,040	1,040	-
	109,530	109,530	-

**Okemos Public Schools
General Operating Fund
2017-18 Revised Budget, May 2018**

	2017-18		
	Revised Budget - Nov	Revised Budget - May	Impact of Change
Community Education - Senior Center, 391			
Secretarial Wages	43,336	43,336	-
Benefits	4,929	4,929	-
Retirement	11,077	11,077	-
Retirement Stabilization	6,041	5,153	888
FICA	3,315	3,315	-
Contracted Staff	22,000	22,000	-
	90,698	89,810	888
Community Education - Facilities Use, 311			
Contracted Services	38,000	38,000	-
Contracted Staff	22,500	22,500	-
Supplies/Miscellaneous	3,200	3,200	-
Utilities	50,000	50,000	-
	113,700	113,700	-
Total Community Services	2,497,569	2,473,846	23,723
Total Expenditures	49,470,848	49,892,107	(421,259)