

Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2018 as of November 2017

	2017-18			
	Adopted Budget		Revised Budget	Impact of Change
	Original	Restated		
REVENUES:				
Local sources	\$ 14,924,275	\$ 14,924,275	\$ 15,068,363	\$ 144,088
State sources	33,566,525	33,566,525	34,745,170	1,178,645
Federal sources	467,581	467,581	358,415	(109,166)
Total revenues	<u>48,958,381</u>	<u>48,958,381</u>	<u>50,171,948</u>	<u>1,213,567</u>
EXPENDITURES:				
Instruction:				
Basic programs	24,969,542	24,969,542	25,165,476	(195,934)
Added needs	5,843,405	5,774,993	5,822,705	(47,712)
Total instruction	<u>30,812,947</u>	<u>30,744,535</u>	<u>30,988,181</u>	<u>(243,646)</u>
Supporting services:				
Pupil	2,745,910	2,745,910	2,893,664	(147,754)
Instructional staff	2,094,199	2,094,199	2,244,605	(150,406)
General administration	509,805	509,805	492,995	16,810
School administration	2,730,952	2,730,952	2,775,701	(44,749)
Business	665,237	665,237	644,680	20,557
Operations and maintenance	3,875,129	3,875,129	3,864,207	10,922
Transportation	880,606	880,606	924,597	(43,991)
Central	1,297,987	1,297,987	1,339,723	(41,736)
Athletics	786,251	786,251	792,911	(6,660)
Total supporting services	<u>15,586,076</u>	<u>15,586,076</u>	<u>15,973,083</u>	<u>(387,007)</u>
Community services	2,583,720	2,583,720	2,497,569	86,151
Payments to other public schools	-	68,412	12,015	56,397
Total Expenditures	<u>48,982,743</u>	<u>48,982,743</u>	<u>49,470,848</u>	<u>(488,105)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(24,362)</u>	<u>(24,362)</u>	<u>701,100</u>	<u>725,462</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	80,000	80,000	80,000	0
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
NET CHANGE, UNASSIGNED FUND BALANCE	<u>\$ 55,638</u>	<u>\$ 55,638</u>	<u>\$ 781,100</u>	<u>\$ 725,462</u>
FUND BALANCE, UNASSIGNED:				
Beginning of year	3,596,581	3,596,581	3,713,496	116,915
End of year	<u>\$ 3,652,219</u>	<u>\$ 3,652,219</u>	<u>\$ 4,494,596</u>	<u>\$ 842,377</u>

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Revenues			
Local	11,700,890	11,718,917	18,027
State	33,566,525	34,745,170	1,178,645
Federal	467,581	358,415	(109,166)
Transfers - ISD	3,223,385	3,349,446	126,061
Other Financing Sources	80,000	80,000	-
Total Revenues	49,038,381	50,251,948	1,213,567
Expenditures			
Elementary Instruction	6,887,823	7,245,133	(357,310)
Middle School Instruction	7,036,253	7,063,289	(27,036)
High School Instruction	8,045,035	7,964,169	80,866
Other Instructional	40,000	-	40,000
MPSERS Stabilization	1,206	-	1,206
Montessori (PPK-8)	2,902,127	2,792,936	109,191
Beginnergarten	98,304	99,949	(1,645)
Special Education	5,806,475	6,029,601	(223,126)
Compensatory Education	1,834,383	1,898,324	(63,941)
Gifted Programs	188,608	191,635	(3,027)
Guidance	893,398	887,908	5,490
Other Pupil Services	324,207	333,382	(9,175)
Improvement of Instruction	647,359	656,486	(9,127)
Libraries & Audio Visual	576,327	590,584	(14,257)
Direction of Special Education	254,883	258,312	(3,429)
Other Instructional Staff	126,397	130,278	(3,881)
Board of Education	91,300	91,300	-
Executive Administration	418,505	401,695	16,810
School Administration	2,730,952	2,775,701	(44,749)
Fiscal Services	439,531	405,813	33,718
Internal Services	968,270	993,095	(24,825)
Other Business Services	75,840	93,210	(17,370)
Operations & Maintenance	3,875,129	3,864,207	10,922
Staff/Personnel Services	191,229	203,037	(11,808)
Pupil Transportation	873,737	921,076	(47,339)
Data Processing Services	286,700	289,248	(2,548)
Athletics	786,251	792,911	(6,660)
Community Education	2,582,514	2,497,569	84,945
Total Expenditures	48,982,743	49,470,848	(488,105)
Effect on Fund Balance	55,638	781,100	725,462

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	8,165,756	8,279,192	113,436
Community Ed, Programming	2,549,442	2,428,794	(120,648)
Community Ed, Facility Rental	140,000	140,000	0
Community Ed, Senior Center	89,025	90,698	1,673
Athletics, Registration Fees	200,000	200,000	0
Athletics, Gate Receipts	90,000	90,000	0
Okemos Education Association	11,272	13,000	1,728
Okemos Education Foundation	40,000	40,000	0
Tuition	115,250	116,011	761
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	47,745	68,822	21,077
State Sources:			
Foundation	26,695,017	27,433,186	738,169
Special Education	2,022,656	2,011,287	(11,369)
Hold Harmless	445,403	445,403	0
MPSERS Stabilization	3,200,185	3,551,004	350,819
MPSERS Cost Offset	343,633	343,633	0
At-Risk	626,378	645,192	18,814
Headlee Data Collection Obligation	107,886	107,886	0
Assessment & Literacy	38,867	66,266	27,399
Other	14,725	31,783	17,058
Great Start Readines Grant	71,775	109,530	37,755
Federal Sources			
Title I	213,738	192,753	(20,985)
Title II	79,550	63,008	(16,542)
Title III	160,996	60,784	(100,212)
Title IV	-	10,000	10,000
Special Education Preschool	13,297	16,870	3,573
Medicaid Outreach	-	15,000	15,000
Transfers - ISD			
Special Education	3,212,000	3,317,000	105,000
Other	11,385	32,446	21,061
Other Financing Sources			
Food Service Transfer to General Fund	80,000	80,000	0
	49,038,381	50,251,948	1,213,567
Summary of Fund Balance			
Beginning Unassigned Fund Balance	3,596,581	3,713,496	116,915
Operational surplus (deficit)	55,638	781,100	725,462
Ending Unassigned Fund Balance	3,652,219	4,494,596	842,377
	7.5%	9.1%	

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Elementary Instruction, 111			
Teacher Salaries			
Cornell	1,388,089	1,391,467	(3,378)
Hiawatha	1,403,278	1,417,831	(14,553)
Bennett Woods	1,185,285	1,322,607	(137,322)
Teacher Benefits			
Cornell	250,851	250,943	(92)
Hiawatha	312,309	316,935	(4,626)
Bennett Woods	285,068	290,805	(5,737)
Teacher Retirement			
Cornell	354,794	355,661	(867)
Hiawatha	358,677	362,399	(3,722)
Bennett Woods	302,957	338,058	(35,101)
Teacher Retirement Stabilization			
Cornell	167,402	193,971	(26,569)
Hiawatha	169,234	197,642	(28,408)
Bennett Woods	142,947	184,369	(41,422)
Teacher FICA			
Cornell	106,187	106,449	(262)
Hiawatha	107,348	108,463	(1,115)
Bennett Woods	90,671	101,182	(10,511)
Contracted Services			
Cornell	7,000	7,000	-
Hiawatha	7,000	7,000	-
Bennett Woods	7,000	7,000	-
Contracted Staff			
Cornell	5,000	23,000	(18,000)
Hiawatha	39,360	39,360	-
Bennett Woods	12,680	34,000	(21,320)
Local Travel			
Cornell	450	450	-
Hiawatha	450	450	-
Bennett Woods	450	450	-
Supplies			
Cornell	16,341	17,082	(741)
Hiawatha	18,525	19,383	(858)
Bennett Woods	24,586	26,029	(1,443)
Supplies, grant funded			
Cornell	1,610	1,610	-
Hiawatha	1,297	1,297	-
Bennett Woods	1,435	1,435	-
Replacement Textbooks			
Cornell	6,788	7,096	(308)
Hiawatha	7,695	8,051	(356)
Bennett Woods	6,059	6,658	(599)
Outgoing Transfer - Subs IISD	99,000	99,000	-
	6,887,823	7,245,133	(357,310)

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Grades 5-8 Instruction, 112			
Teacher Salaries			
Kinawa	1,844,763	1,850,138	(5,375)
Chippewa	2,270,439	2,238,133	32,306
Extra Duty Stipends	50,000	50,000	-
Teacher Benefits			
Kinawa	403,319	400,839	2,480
Chippewa	382,590	372,867	9,723
Teacher Retirement			
Kinawa	477,909	479,286	(1,377)
Chippewa	586,711	578,460	8,251
Teacher Retirement Stabilization			
Kinawa	225,495	261,394	(35,899)
Chippewa	276,828	315,480	(38,652)
Teacher FICA			
Kinawa	143,038	143,453	(415)
Chippewa	175,597	173,135	2,462
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	19,273	19,728	(455)
Chippewa	20,020	19,988	32
Supplies, grant funded			
Kinawa	-	-	-
Chippewa	490	490	-
Replacement Textbooks			
Kinawa	5,337	5,463	(126)
Chippewa	5,544	5,535	9
Outgoing Transfer - Subs IISD	126,000	126,000	-
	7,036,253	7,063,289	(27,036)

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
High School Instruction, 113			
Salaries	4,441,620	4,383,574	58,046
Extra Duty Stipends	110,000	110,000	-
Benefits	1,018,799	802,899	215,900
Retirement	1,163,389	1,148,563	14,826
Retirement Stabilization	548,920	626,401	(77,481)
FICA	348,193	343,766	4,427
Contracted Services	16,000	16,000	-
Contracted Staff	10,000	30,000	(20,000)
Local Travel	-	-	-
Supplies	46,410	48,440	(2,030)
Supplies, grant funded	770	770	-
Replacement Textbooks	11,934	12,456	(522)
Early College, MVU, HSDCI	143,400	204,400	(61,000)
Student Recovery Services	40,000	91,300	(51,300)
Dual Enrollment	40,600	40,600	-
Outgoing Transfer - Subs IISD	105,000	105,000	-
	8,045,035	7,964,169	80,866
Montessori Elementary, 116			
Teacher Salaries	827,849	788,861	38,988
Aide Wages	265,050	259,391	5,659
Benefits	283,232	254,965	28,267
Retirement	279,345	267,935	11,410
Retirement Stabilization	131,805	146,124	(14,319)
FICA	83,610	80,193	3,417
Contracted Services	7,000	7,000	-
Contracted Staff	9,898	5,000	4,898
Local Travel	450	450	-
Supplies	12,051	12,773	(722)
Supplies, grant funded	700	700	-
Replacement Textbooks	5,006	4,990	16
Outgoing Transfer - Subs IISD	25,000	25,000	-
	1,930,996	1,853,382	77,614
Montessori 5-8, 112-09348			
Teacher Salaries	455,538	455,500	38
Aide Wages	107,231	99,438	7,793
Benefits	130,508	99,210	31,298
Retirement	143,843	141,841	2,002
Retirement Stabilization	67,870	77,359	(9,489)
FICA	43,054	42,455	599
Local Travel	450	450	-
Supplies	20,981	21,501	(520)
Replacement Textbooks	1,656	1,800	(144)
	971,131	939,554	31,577
Total Montessori Instruction	2,902,127	2,792,936	109,191

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Beginnergarten, 117			
Teacher Salaries	40,700	40,904	(204)
Aide Wages	21,394	21,545	(151)
Benefits	6,996	6,952	44
Retirement	15,871	15,962	(91)
Retirement Stabilization	7,488	8,705	(1,217)
FICA	4,751	4,777	(26)
Supplies	780	780	-
Replacement textbooks	324	324	-
	98,304	99,949	(1,645)
Special Education - Instructional Programs 122			
Teacher Salaries	1,930,437	1,840,399	90,038
Aide Wages	568,295	651,442	(83,147)
Benefits	581,666	570,312	11,354
Retirement	638,677	636,921	1,756
Retirement Stabilization	301,345	347,350	(46,005)
FICA	191,153	190,633	520
Contracted Staff/Services	25,000	30,000	(5,000)
Travel & Conference	2,500	2,500	-
Supplies	10,000	15,000	(5,000)
Replacement Textbooks	800	800	-
Outgoing Transfer - Subs IISD	55,000	55,000	-
	4,304,873	4,340,357	(35,484)
Special Education - IDEA Preschool, 123			
Teacher Salaries	7,686	9,966	(2,280)
Benefits	1,837	2,206	(369)
Retirement	1,965	2,547	(582)
Retirement Stabilization	927	1,389	(462)
FICA	588	762	(174)
Supplies	294	-	294
	13,297	16,870	(3,573)
Special Education - Psychological Services, 214			
Psychologist Salaries	292,583	295,051	(2,468)
Benefits	65,742	69,630	(3,888)
Retirement	74,783	75,417	(634)
Retirement Stabilization	35,285	41,131	(5,846)
FICA	22,382	22,573	(191)
Travel & Conference	1,200	1,200	-
Supplies	2,000	5,000	(3,000)
	493,975	510,002	(16,027)

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Special Education - Speech & Language Services, 215			
Speech Therapist Salaries	292,469	294,757	(2,288)
Benefits	45,396	37,966	7,430
Retirement	74,756	75,340	(584)
Retirement Stabilization	35,272	41,089	(5,817)
FICA	22,373	22,550	(177)
Travel & Conference	1,520	1,520	-
Supplies	1,400	1,400	-
	473,186	474,622	(1,436)
Special Education - Social Work Services, 216			
Social Worker Salaries	312,052	355,593	(43,541)
Benefits	64,906	68,421	(3,515)
Retirement	79,761	90,890	(11,129)
Retirement Stabilization	37,633	49,571	(11,938)
FICA	23,872	27,202	(3,330)
Travel & Conference	1,520	1,520	-
Supplies	1,400	1,400	-
	521,144	594,597	(73,453)
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	(8,416)
FICA	-	4,618	(4,618)
	-	93,153	(93,153)
Total Special Education	5,806,475	6,029,601	(223,126)
Compensatory Education			
English as 2nd Lang., At Risk, 124			
Teacher Salaries	277,370	271,140	6,230
Aide Wages	12,000	6,000	6,000
Benefits	43,756	39,958	3,798
Retirement	73,962	70,838	3,124
Retirement Stabilization	34,900	38,632	(3,732)
FICA	22,136	21,203	933
Supplies	21,238	19,421	1,817
Contracted Staff	135,516	170,000	(34,484)
Transfer - Breakfast (food service)	5,500	8,000	(2,500)
	626,378	645,192	(18,814)
Gen. Ed. RTI-ESL, 125-530			
Teacher Salaries	303,413	358,016	(54,603)
Retirement	77,552	91,510	(13,958)
Retirement Stabilization	36,593	49,907	(13,314)
Benefits	58,816	81,303	(22,487)
FICA	23,212	27,387	(4,175)
	499,586	608,123	(108,537)

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Title IA, IMPROVING BASIC PROGRAMS, 125-601x			
Salary	136,340	124,817	11,523
Benefits	10,200	3,084	7,116
Retirement	34,848	31,904	2,944
Retirement Stabilization	16,442	17,399	(957)
FICA	10,430	9,549	881
Contracted Staff	3,441	-	3,441
Supplies	2,037	6,000	(3,963)
	213,738	192,753	20,985
Reading Interventionists, 126			
Teacher Salaries	190,700	181,001	9,699
Benefits	17,789	17,080	709
Retirement	48,743	46,264	2,479
Retirement Stabilization	22,998	25,232	(2,234)
FICA	14,588	13,846	742
	294,818	283,423	11,395
Title III, LEP & Immigrant, 125-684x			
Salary	28,470	13,175	15,295
Retirement	11,152	3,375	7,777
FICA	2,198	977	1,221
Contracted Staff	35,002	28,099	6,903
Supplies	10,119	2,622	7,497
Workshops & Conferences	1,424	-	1,424
Transportation	4,219	521	3,698
Payment to Other Districts	68,412	12,015	56,397
	160,996	60,784	100,212
Title IV, Support & Enrichment, 125-753x			
Supplies	-	10,000	(10,000)
	-	10,000	(10,000)
Early Literacy, 125-366x			
Salary	19,544	46,531	(26,987)
Retirement	4,995	11,864	(6,869)
Retirement Stabilization	2,357	4,091	(1,734)
FICA	1,495	3,440	(1,945)
Supplies	7,826	340	7,486
Transportation	2,650	-	2,650
	38,867	66,266	(27,399)
Computer Adaptive Tests, 125-3590			
Supplies	-	18,576	(18,576)
	-	18,576	(18,576)

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Bilingual, 125-3070			
Salary	-	6,124	(6,124)
Retirement	-	1,565	(1,565)
Retirement Stabilization	-	854	(854)
FICA	-	468	(468)
Supplies & Other	-	1,196	(1,196)
Transportation	-	3,000	(3,000)
	-	13,207	(13,207)
Total Compensatory Education	1,834,383	1,898,324	(63,941)
Gifted Programs, 129			
Teacher Salaries	115,682	116,260	(578)
Benefits	20,258	20,259	(1)
Retirement	29,568	29,716	(148)
Retirement Stabilization	13,951	16,206	(2,255)
FICA	8,849	8,894	(45)
Contracted Services	300	300	-
	188,608	191,635	(3,027)
Guidance Services, 212			
Counselor Salaries	500,524	504,499	(3,975)
Secretarial Wages	30,704	30,915	(211)
Benefits	118,685	97,045	21,640
Retirement	135,781	136,853	(1,072)
Retirement Stabilization	64,066	74,637	(10,571)
FICA	40,638	40,959	(321)
Supplies	3,000	3,000	-
	893,398	887,908	5,490
Other Pupil Services, 219			
Mentor Instruction	20,000	-	20,000
Safety Patrol	8,053	9,784	(1,731)
Club Advisors	40,000	35,000	5,000
Noon Hour Wages	76,500	77,029	(529)
Benefits	16,616	16,534	82
Retirement	36,947	31,135	5,812
Retirement Stabilization	17,433	16,981	452
FICA	11,058	9,319	1,739
Noon Hour Contracted Staff	137,600	137,600	-
	364,207	333,382	30,825

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Improvement of Instruction, 221			
Administrative Salaries	128,420	129,419	(999)
Curriculum Development Salary	27,785	27,785	-
Secretarial Wages	44,904	45,122	(218)
Mentor Instruction	-	30,000	(30,000)
Benefits	41,067	25,568	15,499
Retirement	51,403	59,382	(7,979)
Retirement Stabilization	24,253	32,386	(8,133)
FICA	15,385	17,774	(2,389)
Contracted Services	3,500	3,500	-
Workshops & Conference			-
Cornell	3,450	3,300	150
Central	2,400	2,550	(150)
Hiawatha	3,900	4,050	(150)
Bennett Woods	3,150	3,300	(150)
Kinawa	5,550	5,400	150
Chippewa	6,000	5,700	300
High School	11,100	10,800	300
Department	34,000	34,000	-
Program Development			-
Cornell	3,810	3,825	(15)
Central	2,760	3,300	(540)
Hiawatha	4,425	4,650	(225)
Bennett Woods	3,675	3,825	(150)
Kinawa	6,420	6,600	(180)
Chippewa	7,170	7,125	45
High School	13,380	12,825	555
Supplies	5,150	5,150	-
Software Licenses	11,385	17,000	(5,615)
Computer Adaptive Tests	14,725	-	14,725
New Textbooks	40,000	40,000	-
Other Supplies	10,000	10,000	-
	529,167	554,336	(25,169)
Title II, Part A Teacher/Principal Training, 221-764x			
Salaries	41,315	40,402	913
Benefits	3,629	3,556	73
Retirement	10,560	10,327	233
Retirement Stabilization	4,983	5,632	(649)
FICA	3,161	3,091	70
Workshops & Conferences	5,648	-	5,648
Payments to Other Public Schools	10,254	-	10,254
	79,550	63,008	16,542

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Technology Readiness Infrastructure, 221-2100			
Salaries	26,600	26,600	-
Retirement	6,799	6,799	-
Retirement Stabilization	3,208	3,708	(500)
FICA	2,035	2,035	-
	38,642	39,142	(500)
Total Improvement of Instruction	647,359	656,486	(9,127)
Libraries, 222			
Director Salaries	159,486	160,283	(797)
Specialist Wages	156,781	161,654	(4,873)
Benefits	63,387	63,353	34
Retirement	80,838	82,287	(1,449)
Retirement Stabilization	38,140	44,879	(6,739)
FICA	24,195	24,628	(433)
Library Books	20,000	20,000	-
Library A/V	5,000	5,000	-
Periodicals	5,000	5,000	-
Supplies	5,000	5,000	-
	557,827	572,084	(14,257)
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	576,327	590,584	(14,257)
Special Education, Staff Direction, 226			
Director Salary	109,361	109,890	(529)
Secretarial Wages	36,197	36,470	(273)
Benefits	25,581	25,092	489
Retirement	37,205	37,410	(205)
Retirement Stabilization	17,554	20,403	(2,849)
FICA	11,135	11,197	(62)
Contracted Services	10,000	10,000	-
Travel & Conference	2,500	2,500	-
Postage	750	750	-
Supplies	4,600	4,600	-
	254,883	258,312	(3,429)

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

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Other Instructional Staff Services, 229			
Department Coordinator Salaries	82,630	84,163	(1,533)
Benefits	6,359	6,433	(74)
Retirement	21,120	21,512	(392)
Retirement Stabilization	9,966	11,732	(1,766)
FICA	6,322	6,438	(116)
	126,397	130,278	(3,881)
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	170,001	163,815	6,186
Secretarial Wages	52,729	54,665	(1,936)
Benefits	38,845	24,102	14,743
Retirement	56,930	55,843	1,087
Retirement Stabilization	26,861	30,456	(3,595)
FICA	17,039	16,714	325
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	-
	418,505	401,695	16,810
Building Administration, Elementary, 241			
Administrative Salaries	439,936	438,952	984
Secretarial Wages	176,557	183,414	(6,857)
Benefits	111,144	115,469	(4,325)
Retirement	155,417	159,079	(3,662)
Retirement Stabilization	73,329	86,756	(13,427)
FICA	46,516	47,610	(1,094)
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		
	Adopted Budget	Revised Budget	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	-
	1,026,407	1,054,788	(28,381)
Building Administration, Middle School, 242			
Administrative Salaries	391,683	393,633	(1,950)
Secretarial Wages	127,529	134,755	(7,226)
Benefits	108,638	103,945	4,693
Retirement	132,711	135,056	(2,345)
Retirement Stabilization	62,617	73,657	(11,040)
FICA	39,720	40,422	(702)
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	-
	903,198	921,768	(18,570)
Building Administration, High School, 243			
Administrative Salaries	326,343	327,955	(1,612)
Secretarial Wages	127,061	121,221	5,840
Benefits	113,347	108,844	4,503
Retirement	115,890	114,809	1,081
Retirement Stabilization	54,681	62,615	(7,934)
FICA	34,685	34,361	324
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	-
	801,347	799,145	2,202
Total Building Administration	2,730,952	2,775,701	(44,749)

**Okemos Public Schools
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	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Fiscal Services, 252			
Director & Accountant Salaries	158,258	204,269	(46,011)
Payroll, Bookkeeper wages	96,221	31,904	64,317
Benefits	57,649	46,084	11,565
Retirement	65,045	60,366	4,679
Retirement Stabilization	30,690	32,922	(2,232)
FICA	19,468	18,068	1,400
Contracted Services	6,800	6,800	-
Travel & Conference	2,200	2,200	-
Supplies	2,500	2,500	-
Dues & Fees	700	700	-
	439,531	405,813	33,718
Internal Services - Technology, 257			
Director Salary	99,391	99,871	(480)
Coordinator Salaries	200,191	201,697	(1,506)
Benefits	91,122	83,933	7,189
Retirement	76,573	77,080	(507)
Retirement Stabilization	36,130	42,038	(5,908)
FICA	22,917	23,070	(153)
Contracted Services	3,500	3,500	-
Contracted Staff	40,000	67,669	(27,669)
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	-
	818,404	847,438	(29,034)
Internal Services - Print shop, 258			
Offset Operator Wages	36,666	36,790	(124)
Benefits	16,601	16,520	81
Retirement	9,372	9,404	(32)
Retirement Stabilization	4,422	5,129	(707)
FICA	2,805	2,814	(9)
Contracted Services	30,000	30,000	-
Supplies	50,000	45,000	5,000
	149,866	145,657	4,209
Total Internal Services	968,270	993,095	(24,825)

**Okemos Public Schools
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	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Other Business Services, 259			
Workers Compensation	25,000	28,000	(3,000)
Summer Tax Fee	1,000	1,000	-
Legal Liability Insurance	-	18,910	(18,910)
Interest on State Aid Note	27,640	25,000	2,640
Note Service Fees	4,450	3,800	650
Bank Service Charges	14,200	12,000	2,200
Fingerprinting	3,550	4,500	(950)
	75,840	93,210	(17,370)
State MPSERS in/out			
Retirement Stabilization	1,206	-	1,206
	1,206	-	1,206
Operation & Maintenance, 261			
Director Salaries	93,225	93,649	(424)
Secretary Wages	31,067	31,163	(96)
Maintenance Wages	224,545	225,669	(1,124)
Custodial & Grounds Wages	415,753	417,430	(1,677)
Overtime Wages	52,500	52,500	-
Benefits	249,076	236,281	12,795
Retirement	208,741	209,695	(954)
Retirement Stabilization	98,496	114,361	(15,865)
FICA	62,476	62,759	(283)
Contracted Custodial	675,000	675,000	-
Contracted Services	350,000	350,000	-
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	114,000	96,440	17,560
Fleet Insurance	6,000	5,010	990
Maintenance & Custodial Supplies	354,500	354,500	-
Capital Outlay	20,000	20,000	-
Vehicles	-	-	-
	3,875,129	3,864,207	10,922
Staff/Personnel Services, 283			
Administrative Salaries	121,888	124,398	(2,510)
Benefits	9,162	8,486	676
Retirement	31,155	31,796	(641)
Retirement Stabilization	14,700	17,341	(2,641)
FICA	9,324	9,516	(192)
Contracted Services	3,500	10,000	(6,500)
Travel & Conference	500	500	-
Other	1,000	1,000	-
	191,229	203,037	(11,808)

**Okemos Public Schools
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2017-18 Revised Budget**

	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Pupil Transportation, 271			
Director Salaries	80,227	80,611	(384)
Mechanic Wages	38,950	40,762	(1,812)
Driver Wages	219,437	230,347	(10,910)
Field Trip Wages	45,000	45,000	-
Secretarial Wages	19,745	19,875	(130)
Benefits	124,758	145,302	(20,544)
Retirement	103,098	106,485	(3,387)
Retirement Stabilization	48,645	58,073	(9,428)
FICA	30,857	31,871	(1,014)
Contracted Services	25,000	25,000	-
Travel & Conference	1,500	1,500	-
Fleet Insurance	7,020	6,750	270
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	-
	873,737	921,076	(47,339)
Data Processing, 284			
Data Processing Wages	114,767	115,323	(556)
Benefits	36,979	36,550	429
Retirement	29,334	29,477	(143)
Retirement Stabilization	13,841	16,076	(2,235)
FICA	8,779	8,822	(43)
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	-
	286,700	289,248	(2,548)
Athletics, 293			
Athletic Director Salary	96,451	96,933	(482)
Coaches/Xtra Duty	189,500	189,500	-
Secretarial Wages	19,932	20,345	(413)
Benefits	32,833	32,429	404
Retirement	78,184	78,412	(228)
Retirement Stabilization	36,890	42,764	(5,874)
FICA	23,401	23,468	(67)
Contracted Coaches	196,060	196,060	-
Contracted Services	83,000	83,000	-
Supplies	30,000	30,000	-
	786,251	792,911	(6,660)

**Okemos Public Schools
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	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Community Education - Child Care, 351			
Salaries	503,537	509,170	(5,633)
Benefits	139,026	126,630	12,396
Retirement	128,707	130,143	(1,436)
Retirement Stabilization	59,518	71,518	(12,000)
FICA	38,518	38,950	(432)
Field Trips	12,940	11,645	1,295
Contracted Services & Staff	809,506	716,537	92,969
Travel & Conference	4,963	5,950	(987)
Advertising	823	500	323
Printing & Binding	1,446	3,500	(2,054)
Supplies	29,260	30,135	(875)
Food Supplies	34,968	35,500	(532)
Games & Toys	4,012	3,450	562
Capital Outlay	12,275	20,000	(7,725)
Merchant Fees	41,397	30,000	11,397
Miscellaneous	1,660	4,405	(2,745)
Transportation	10,751	11,335	(584)
	1,833,307	1,749,368	83,939
Community Education - Recreation/Enrichment, 321			
Salaries	168,261	165,978	2,283
Benefits	26,104	26,867	(763)
Retirement	35,967	30,433	5,534
Retirement Stabilization	16,972	22,398	(5,426)
FICA	12,872	12,697	175
Contracted Services & Staff	182,536	147,850	34,686
Printing & Binding	4,000	4,000	-
Supplies	17,513	14,000	3,513
Merchant Fees	3,600	6,500	(2,900)
Miscellaneous	32	50	(18)
Transportation	6,520	3,500	3,020
	474,377	434,273	40,104
Community Education - School Readiness, 118-343x			
Salaries	20,539	32,444	(11,905)
Benefits	1,830	3,915	(2,085)
Retirement	5,250	8,276	(3,026)
Retirement Stabilization	2,477	3,866	(1,389)
FICA	1,571	2,481	(910)
Contracted Staff	23,225	35,466	(12,241)
Travel & Conference	5,496	1,351	4,145
Supplies	10,806	16,789	(5,983)
Other	81	3,902	(3,821)
Transportation	500	1,040	(540)
	71,775	109,530	(37,755)

**Okemos Public Schools
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	2017-18		
	Adopted Budget	Revised Budget	Impact of Change
Community Education - Senior Center, 391			
Secretarial Wages	42,706	43,336	(630)
Benefits	5,016	4,929	87
Retirement	10,916	11,077	(161)
Retirement Stabilization	5,150	6,041	(891)
FICA	3,267	3,315	(48)
Contracted Staff	22,000	22,000	-
	89,055	90,698	(1,643)
Community Education - Facilities Use, 311			
Contracted Services	38,000	38,000	-
Contracted Staff	22,500	22,500	-
Supplies/Miscellaneous	3,500	3,200	300
Utilities	50,000	50,000	-
	114,000	113,700	300
Total Community Services	2,582,514	2,497,569	84,945
Total Expenditures	48,982,743	49,470,848	(488,105)