

**Okemos Public Schools
General Fund Budgetary Comparison Schedule
Year Ended June 30, 2019 as of June 2018**

| | Adopted 2018-19 Budget | Revised 2018-19 Budget | Impact of Change |
|--|---------------------------------------|---------------------------------------|-----------------------------|
| REVENUES: | | | |
| Local sources | \$ 15,034,071 | \$ 15,426,885 | \$ 392,814 |
| State sources | | | |
| as presented on November 26, 2018 | 35,942,965 | 35,890,812 | (52,153) |
| updated MPSERS revenue assumption | 0 | 31,000 | 31,000 |
| | <u>\$ 35,942,965</u> | <u>\$ 35,921,812</u> | <u>(21,153)</u> |
| Federal sources | <u>\$ 391,976</u> | <u>\$ 405,834</u> | <u>13,858</u> |
| Total revenues | <u>51,369,012</u> | <u>51,754,531</u> | <u>385,519</u> |
| EXPENDITURES: | | | |
| Instruction: | | | |
| Basic programs | 25,898,940 | 26,329,642 | (430,702) |
| Added needs | <u>6,203,882</u> | <u>6,159,704</u> | <u>44,178</u> |
| Total instruction | <u>32,102,822</u> | <u>32,489,346</u> | <u>(386,524)</u> |
| Supporting services: | | | |
| Pupil | 3,054,799 | 3,067,239 | (12,440) |
| Instructional staff | 2,261,316 | 2,147,402 | 113,914 |
| General administration | 495,234 | 467,387 | 27,847 |
| School administration | 2,857,298 | 2,816,459 | 40,839 |
| Business | 669,316 | 679,777 | (10,461) |
| Operations and maintenance | 3,964,754 | 4,021,586 | (56,832) |
| Transportation | 1,093,629 | 1,086,256 | 7,373 |
| Central | 1,568,483 | 1,552,639 | 15,844 |
| Athletics | <u>798,928</u> | <u>796,707</u> | <u>2,221</u> |
| Total supporting services | <u>16,763,757</u> | <u>16,635,452</u> | <u>128,305</u> |
| Community services | 2,531,496 | 2,609,733 | (78,237) |
| Payments to other public schools | <u>12,015</u> | <u>-</u> | <u>12,015</u> |
| Total Expenditures | <u>51,410,090</u> | <u>51,734,531</u> | <u>(324,441)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>(41,078)</u> | <u>20,000</u> | <u>61,078</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| Transfers in | <u>\$ 80,000</u> | <u>\$ 80,000</u> | <u>0</u> |
| Total other financing sources (uses) | <u>80,000</u> | <u>80,000</u> | <u>0</u> |
| NET CHANGE IN FUND BALANCE | <u><u>\$ 38,922</u></u> | <u><u>\$ 100,000</u></u> | <u><u>\$ 61,078</u></u> |
| FUND BALANCE, UNASSIGNED: | | | |
| Beginning of year | 4,498,405 | 4,730,529 | 232,124 |
| End of year | <u><u>\$ 4,537,327</u></u> | <u><u>\$ 4,830,529</u></u> | <u><u>\$ 293,202</u></u> |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--------------------------------|----------------------------|----------------------------|-----------------------------|
| Revenues | | | |
| Local | 11,658,625 | 12,001,439 | 342,814 |
| State | 35,942,965 | 35,921,812 | (21,153) |
| Federal | 391,976 | 405,834 | 13,858 |
| Transfers - ISD | 3,375,446 | 3,425,446 | 50,000 |
| Other Financing Sources | 80,000 | 80,000 | - |
| Total Revenues | 51,449,012 | 51,834,531 | 385,519 |
| Expenditures | | | |
| Elementary Instruction | 7,496,532 | 7,583,388 | (86,856) |
| Middle School Instruction | 7,297,385 | 7,319,753 | (22,368) |
| High School Instruction | 8,122,530 | 8,211,878 | (89,348) |
| Montessori (PPK-8) | 2,879,000 | 2,889,377 | (10,377) |
| Beginnergarten | 103,493 | 131,727 | (28,234) |
| Special Education | 6,442,078 | 6,552,841 | (110,763) |
| Compensatory Education | 1,992,927 | 2,002,524 | (9,597) |
| Gifted Programs | 192,503 | 193,519 | (1,016) |
| Guidance | 991,406 | 896,441 | 94,965 |
| Other Pupil Services | 333,741 | 368,337 | (34,596) |
| Improvement of Instruction | 598,840 | 582,723 | 16,117 |
| Libraries & Audio Visual | 606,118 | 611,535 | (5,417) |
| Direction of Special Education | 259,854 | 262,714 | (2,860) |
| Other Instructional Staff | 124,055 | 108,017 | 16,038 |
| Board of Education | 91,300 | 91,300 | - |
| Executive Administration | 403,934 | 376,087 | 27,847 |
| School Administration | 2,857,298 | 2,816,459 | 40,839 |
| Fiscal Services | 429,774 | 439,539 | (9,765) |
| Internal Services | 146,332 | 147,028 | (696) |
| Other Business Services | 93,210 | 93,210 | - |
| Staff/Personnel Services | 212,021 | 214,720 | (2,699) |
| Technology Services | 1,356,462 | 1,337,919 | 18,543 |
| Operations & Maintenance | 3,964,754 | 4,021,586 | (56,832) |
| Pupil Transportation | 1,084,119 | 1,075,469 | 8,650 |
| Athletics | 798,928 | 796,707 | 2,221 |
| Community Education | 2,531,496 | 2,609,733 | (78,237) |
| Total Expenditures | 51,410,090 | 51,734,531 | (324,441) |
| Effect on Fund Balance | 38,922 | 100,000 | 61,078 |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|---------------------------------------|--------------------|--------------------|---------------------|
| Revenues: | | | |
| Local Sources: | | | |
| Property Taxes | 8,195,647 | 8,539,825 | 344,178 |
| Community Ed, Programming | 2,498,270 | 2,502,522 | 4,252 |
| Community Ed, Facility Rental | 140,000 | 140,000 | 0 |
| Community Ed, Senior Center | 89,648 | 91,121 | 1,473 |
| Athletics, Registration Fees | 200,000 | 200,000 | 0 |
| Athletics, Gate Receipts | 90,000 | 90,000 | 0 |
| Okemos Education Association | 13,000 | 13,000 | 0 |
| Tuition | 116,011 | 105,858 | (10,153) |
| 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 | 105,362 | 2,462 |
| Miscellaneous | 63,649 | 64,251 | 602 |
| State Sources: | | | |
| Foundation | 28,736,905 | 28,494,502 | (242,403) |
| HS Per-Pupil Bonus | 31,365 | 31,365 | 0 |
| Special Education | 2,011,287 | 1,926,433 | (84,854) |
| Hold Harmless | 445,403 | 464,023 | 18,620 |
| MPSERS Stabilization | 3,073,717 | 3,312,732 | 239,015 |
| MPSERS Cost Offset | 673,918 | 640,829 | (33,089) |
| At-Risk | 643,454 | 680,688 | 37,234 |
| Headlee Data Collection Obligation | 112,974 | 113,442 | 468 |
| Assessment & Literacy | 66,290 | 92,427 | 26,137 |
| Other | 38,122 | 38,122 | 0 |
| Great Start Readiness Grant | 109,530 | 127,249 | 17,719 |
| Federal Sources | | | |
| Title I | 200,345 | 192,834 | (7,511) |
| Title II | 69,596 | 87,283 | 17,687 |
| Title III | 79,831 | 76,265 | (3,566) |
| Title IV | 10,000 | 13,103 | 3,103 |
| Special Education Preschool | 17,204 | 21,349 | 4,145 |
| Medicaid Outreach | 15,000 | 15,000 | 0 |
| Transfers - ISD | | | |
| Special Education | 3,343,000 | 3,393,000 | 50,000 |
| Other | 32,446 | 32,446 | 0 |
| Other Financing Sources | | | |
| Food Service Transfer to General Fund | 80,000 | 80,000 | 0 |
| | <u>51,449,012</u> | <u>51,834,531</u> | <u>385,519</u> |
| Summary of Fund Balance | | | |
| Beginning Unassigned Fund Balance | 4,498,405 | 4,730,529 | 232,124 |
| Operational surplus (deficit) | 38,922 | 100,000 | 61,078 |
| | <u>4,537,327</u> | <u>4,830,529</u> | <u>293,202</u> |
| | 8.8% | 9.3% | |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|------------------------------------|--------------------|--------------------|---------------------|
| Elementary Instruction, 111 | | | |
| Teacher Salaries | | | |
| Cornell | 1,486,358 | 1,532,982 | (46,624) |
| Hiawatha | 1,424,146 | 1,429,431 | (5,285) |
| Bennett Woods | 1,332,838 | 1,338,286 | (5,448) |
| Teacher Benefits | | | |
| Cornell | 275,787 | 277,361 | (1,574) |
| Hiawatha | 316,412 | 324,419 | (8,007) |
| Bennett Woods | 326,172 | 270,688 | 55,484 |
| Teacher Retirement | | | |
| Cornell | 389,128 | 401,336 | (12,208) |
| Hiawatha | 372,842 | 374,228 | (1,386) |
| Bennett Woods | 348,937 | 350,362 | (1,425) |
| Teacher Retirement Stabilization | | | |
| Cornell | 171,380 | 190,548 | (19,168) |
| Hiawatha | 164,204 | 177,680 | (13,476) |
| Bennett Woods | 153,675 | 166,348 | (12,673) |
| Teacher FICA | | | |
| Cornell | 113,707 | 117,270 | (3,563) |
| Hiawatha | 108,944 | 109,353 | (409) |
| Bennett Woods | 101,959 | 102,378 | (419) |
| Contracted Services | | | |
| Cornell | 7,000 | 7,000 | - |
| Hiawatha | 7,000 | 7,000 | - |
| Bennett Woods | 7,000 | 7,000 | - |
| Contracted Staff | | | |
| Cornell | 23,000 | 55,000 | (32,000) |
| Hiawatha | 39,360 | 17,360 | 22,000 |
| Bennett Woods | 34,000 | 33,000 | 1,000 |
| Local Travel | | | |
| Cornell | 450 | 450 | - |
| Hiawatha | 450 | 450 | - |
| Bennett Woods | 450 | 450 | - |
| Supplies | | | |
| Cornell | 28,506 | 29,900 | (1,394) |
| Hiawatha | 20,998 | 20,027 | 971 |
| Bennett Woods | 27,365 | 28,125 | (760) |
| Supplies, grant funded | | | |
| Cornell | 1,610 | 1,610 | - |
| Hiawatha | 1,297 | 1,297 | - |
| Bennett Woods | 1,435 | 1,435 | - |
| Textbooks, Replacement | | | |
| Cornell | 7,687 | 8,266 | (579) |
| Hiawatha | 8,722 | 8,319 | 403 |
| Bennett Woods | 7,213 | 7,529 | (316) |
| Textbooks, New | 87,500 | 87,500 | - |
| Outgoing Transfer - Subs IISD | 99,000 | 99,000 | - |
| | 7,496,532 | 7,583,388 | (86,856) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|------------------------------------|----------------------------|----------------------------|-----------------------------|
| Grades 5-8 Instruction, 112 | | | |
| Teacher Salaries | | | |
| Kinawa | 1,924,760 | 1,821,629 | 103,131 |
| Chippewa | 2,258,355 | 2,376,494 | (118,139) |
| Extra Duty Stipends | 56,035 | 56,035 | - |
| Teacher Benefits | | | |
| Kinawa | 417,208 | 382,850 | 34,358 |
| Chippewa | 400,931 | 397,779 | 3,152 |
| Teacher Retirement | | | |
| Kinawa | 510,981 | 483,984 | 26,997 |
| Chippewa | 598,827 | 629,759 | (30,932) |
| Teacher Retirement Stabilization | | | |
| Kinawa | 225,041 | 229,786 | (4,745) |
| Chippewa | 263,733 | 298,999 | (35,266) |
| Teacher FICA | | | |
| Kinawa | 149,311 | 141,422 | 7,889 |
| Chippewa | 174,985 | 184,014 | (9,029) |
| 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 | 35,646 | 34,252 | 1,394 |
| Chippewa | 25,984 | 27,209 | (1,225) |
| Supplies, grant funded | | | |
| Kinawa | - | - | - |
| Chippewa | 490 | 490 | - |
| Textbooks, Replacement | | | |
| Kinawa | 7,102 | 6,716 | 386 |
| Chippewa | 7,196 | 7,535 | (339) |
| Textbooks, New | 87,500 | 87,500 | - |
| MVU | 4,400 | 4,400 | - |
| Outgoing Transfer - Subs IISD | 126,000 | 126,000 | - |
| | 7,297,385 | 7,319,753 | (22,368) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|-------------------------------------|--------------------|--------------------|---------------------|
| High School Instruction, 113 | | | |
| Salaries | 4,464,554 | 4,498,564 | (34,010) |
| Extra Duty Stipends | 111,925 | 111,925 | - |
| Benefits | 826,471 | 803,430 | 23,041 |
| Retirement | 1,198,125 | 1,207,024 | (8,899) |
| Retirement Stabilization | 505,692 | 551,211 | (45,519) |
| FICA | 350,100 | 352,694 | (2,594) |
| Contracted Services | 16,000 | 16,000 | - |
| Contracted Staff | 30,000 | 32,000 | (2,000) |
| Local Travel | - | - | - |
| Supplies | 63,300 | 64,201 | (901) |
| Supplies, grant funded | 3,270 | 3,270 | - |
| Textbooks, Replacement | 16,193 | 16,509 | (316) |
| Textbooks, New | 100,000 | 100,000 | - |
| Early College, MVU, HSDCI | 200,000 | 200,000 | - |
| Student Recovery Services | 91,300 | 109,450 | (18,150) |
| Dual Enrollment | 40,600 | 40,600 | - |
| Outgoing Transfer - Subs IISD | 105,000 | 105,000 | - |
| | 8,122,530 | 8,211,878 | (89,348) |
| Montessori Elementary, 116 | | | |
| Teacher Salaries | 832,702 | 849,519 | (16,817) |
| Aide Wages | 269,309 | 237,025 | 32,284 |
| Benefits | 265,860 | 248,029 | 17,831 |
| Retirement | 288,504 | 284,459 | 4,045 |
| Retirement Stabilization | 127,064 | 135,057 | (7,993) |
| FICA | 84,305 | 83,124 | 1,181 |
| Contracted Services | 7,000 | 7,000 | - |
| Contracted Staff | 5,000 | 10,000 | (5,000) |
| Local Travel | 450 | 450 | - |
| Supplies | 13,774 | 13,871 | (97) |
| Supplies, grant funded | 700 | 700 | - |
| Textbooks | 5,405 | 5,405 | - |
| Outgoing Transfer - Subs IISD | 25,000 | 25,000 | - |
| | 1,925,073 | 1,899,639 | 25,434 |
| Montessori 5-8, 112-09348 | | | |
| Teacher Salaries | 473,282 | 489,532 | (16,250) |
| Aide Wages | 104,976 | 96,538 | 8,438 |
| Benefits | 102,131 | 121,045 | (18,914) |
| Retirement | 151,388 | 153,431 | (2,043) |
| Retirement Stabilization | 66,674 | 72,849 | (6,175) |
| FICA | 44,236 | 44,832 | (596) |
| Local Travel | 450 | 450 | - |
| Supplies | 8,450 | 8,662 | (212) |
| Textbooks | 2,340 | 2,399 | (59) |
| | 953,927 | 989,738 | (35,811) |
| Total Montessori Instruction | 2,879,000 | 2,889,377 | (10,377) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Beginnergarten, 117 | | | |
| Teacher Salaries | 43,758 | 61,813 | (18,055) |
| Aide Wages | 21,812 | 21,955 | (143) |
| Benefits | 6,985 | 8,130 | (1,145) |
| Retirement | 17,166 | 21,931 | (4,765) |
| Retirement Stabilization | 7,560 | 10,412 | (2,852) |
| FICA | 5,016 | 6,409 | (1,393) |
| Supplies | 845 | 761 | 84 |
| Textbooks | 351 | 316 | 35 |
| | 103,493 | 131,727 | (28,234) |
| Special Education - Instructional Programs 122 | | | |
| Teacher Salaries | 1,965,122 | 1,968,038 | (2,916) |
| Aide Wages | 746,124 | 788,071 | (41,947) |
| Benefits | 635,001 | 576,567 | 58,434 |
| Retirement | 709,805 | 721,555 | (11,750) |
| Retirement Stabilization | 312,392 | 342,580 | (30,188) |
| FICA | 207,404 | 210,846 | (3,442) |
| Contracted Staff/Services | 46,074 | 48,074 | (2,000) |
| Travel & Conference | 2,500 | 2,500 | - |
| Supplies | 15,000 | 15,000 | - |
| Textbooks | 800 | 800 | - |
| Outgoing Transfer - Subs IISD | 55,000 | 55,000 | - |
| | 4,695,222 | 4,729,031 | (33,809) |
| Special Education - IDEA Preschool, 123 | | | |
| Teacher Salaries | 10,291 | 12,788 | (2,497) |
| Benefits | 2,250 | 2,761 | (511) |
| Retirement | 2,694 | 3,348 | (654) |
| Retirement Stabilization | 1,182 | 1,474 | (292) |
| FICA | 787 | 978 | (191) |
| Supplies | - | - | - |
| | 17,204 | 21,349 | (4,145) |
| Special Education - Psychological Services, 214 | | | |
| Psychologist Salaries | 312,417 | 252,595 | 59,822 |
| Benefits | 72,704 | 50,676 | 22,028 |
| Retirement | 81,793 | 66,131 | 15,662 |
| Retirement Stabilization | 36,021 | 31,398 | 4,623 |
| FICA | 23,899 | 19,325 | 4,574 |
| Travel & Conference | 1,200 | 1,200 | - |
| Supplies | 5,000 | 5,000 | - |
| | 533,034 | 426,325 | 106,709 |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Special Education - Speech & Language Services, 215 | | | |
| Speech Therapist Salaries | 306,838 | 306,821 | 17 |
| Benefits | 39,353 | 37,677 | 1,676 |
| Retirement | 80,330 | 80,326 | 4 |
| Retirement Stabilization | 35,378 | 38,137 | (2,759) |
| FICA | 23,473 | 23,470 | 3 |
| Travel & Conference | 1,520 | 1,520 | - |
| Supplies | 1,400 | 1,400 | - |
| | 488,292 | 489,351 | (1,059) |
| Special Education - Social Work Services, 216 | | | |
| Social Worker Salaries | 370,731 | 463,013 | (92,282) |
| Benefits | 71,318 | 69,604 | 1,714 |
| Retirement | 97,056 | 121,217 | (24,161) |
| Retirement Stabilization | 42,745 | 57,552 | (14,807) |
| FICA | 28,362 | 35,419 | (7,057) |
| Travel & Conference | 1,520 | 1,520 | - |
| Supplies | 1,400 | 1,400 | - |
| | 613,132 | 749,725 | (136,593) |
| Special Education - ASD Teacher Consultant, 218 | | | |
| ASD Teacher Consultant Salaries | 62,499 | 62,973 | (474) |
| Benefits | 4,345 | 6,581 | (2,236) |
| Retirement | 16,363 | 16,487 | (124) |
| Retirement Stabilization | 7,206 | 7,827 | (621) |
| FICA | 4,781 | 4,818 | (37) |
| | 95,194 | 98,686 | (3,492) |
| Special Education - Interpreter | | | |
| Salaries | - | 20,315 | (20,315) |
| Benefits | - | 8,662 | (8,662) |
| Retirement | - | 5,318 | (5,318) |
| Retirement Stabilization | - | 2,525 | (2,525) |
| FICA | - | 1,554 | (1,554) |
| | - | 38,374 | (38,374) |
| Total Special Education | 6,442,078 | 6,552,841 | (110,763) |
| Compensatory Education | | | |
| English as 2nd Lang., At Risk, 124 | | | |
| Teacher Salaries | 298,620 | 305,071 | (6,451) |
| Aide Wages | 6,000 | - | 6,000 |
| Benefits | 40,518 | 42,534 | (2,016) |
| Retirement | 79,749 | 79,869 | (120) |
| Retirement Stabilization | 35,124 | 37,919 | (2,795) |
| FICA | 23,303 | 23,338 | (35) |
| Supplies | 17,064 | 22,163 | (5,099) |
| Contracted Staff | 135,076 | 161,794 | (26,718) |
| Transfer - Breakfast (food service) | 8,000 | 8,000 | - |
| | 643,454 | 680,688 | (37,234) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|---|--------------------|--------------------|---------------------|
| Gen. Ed. RTI-ESL, 125-530 | | | |
| Teacher Salaries | 398,507 | 342,863 | 55,644 |
| Retirement | 104,329 | 89,762 | 14,567 |
| Retirement Stabilization | 47,823 | 42,762 | 5,061 |
| Benefits | 89,661 | 77,402 | 12,259 |
| FICA | 30,485 | 26,229 | 4,256 |
| | 670,805 | 579,018 | 91,787 |
| Title IA, IMPROVING BASIC PROGRAMS, 125-601x | | | |
| Salary | 127,275 | 122,556 | 4,719 |
| Benefits | 9,337 | 8,687 | 650 |
| Retirement | 33,321 | 32,085 | 1,236 |
| Retirement Stabilization | 14,675 | 14,131 | 544 |
| FICA | 9,737 | 9,375 | 362 |
| Supplies | 6,000 | 6,000 | - |
| | 200,345 | 192,834 | 7,511 |
| Interventionists, 126 | | | |
| Teacher Salaries | 188,240 | 228,979 | (40,739) |
| Benefits | 17,715 | 24,238 | (6,523) |
| Retirement | 49,281 | 59,947 | (10,666) |
| Retirement Stabilization | 21,704 | 28,461 | (6,757) |
| FICA | 14,401 | 17,517 | (3,116) |
| | 291,341 | 359,142 | (67,801) |
| Title III, LEP & Immigrant, 125-684x | | | |
| Salary | 31,550 | 25,463 | 6,087 |
| Retirement | 10,633 | 9,813 | 820 |
| FICA | 2,383 | 1,910 | 473 |
| Contracted Staff | 11,035 | 6,981 | 4,054 |
| Supplies | 7,562 | 26,285 | (18,723) |
| Transportation | 4,653 | 5,813 | (1,160) |
| Payment to Other Districts | 12,015 | - | 12,015 |
| | 79,831 | 76,265 | 3,566 |
| Title IV, Support & Enrichment, 125-753x | | | |
| Salary | 6,525 | 8,554 | (2,029) |
| Benefits | 516 | 670 | (154) |
| Retirement | 1,708 | 2,239 | (531) |
| Retirement Stabilization | 752 | 986 | (234) |
| FICA | 499 | 654 | (155) |
| Supplies | - | - | - |
| | 10,000 | 13,103 | (3,103) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Early Literacy, 366x | | | |
| Salary | 46,943 | 42,375 | 4,568 |
| Retirement | 12,155 | 11,072 | 1,083 |
| Retirement Stabilization | 1,614 | 5,037 | (3,423) |
| FICA | 3,471 | 3,154 | 317 |
| Contracted Staff | - | 26,085 | (26,085) |
| Supplies | 520 | 1,000 | (480) |
| Transportation | 1,587 | 3,704 | (2,117) |
| | 66,290 | 92,427 | (26,137) |
| Computer Adaptive Tests, 125-3590 | | | |
| Supplies | 16,556 | 20,000 | (3,444) |
| | 16,556 | 20,000 | (3,444) |
| Bilingual, 125-3070 | | | |
| Salary | 6,755 | 6,755 | - |
| Retirement | 1,768 | 1,768 | - |
| Retirement Stabilization | 779 | 779 | - |
| FICA | 517 | 517 | - |
| Supplies & Other | 1,216 | 1,216 | - |
| Transportation | 3,270 | 3,270 | - |
| | 14,305 | 14,305 | - |
| Total Compensatory Education | 1,992,927 | 2,027,782 | (34,855) |
| Gifted Programs, 9200 | | | |
| Teacher Salaries | 117,706 | 118,615 | (909) |
| Benefits | 21,105 | 20,038 | 1,067 |
| Retirement | 30,815 | 31,052 | (237) |
| Retirement Stabilization | 13,572 | 14,742 | (1,170) |
| FICA | 9,005 | 9,072 | (67) |
| Contracted Services | 300 | - | 300 |
| | 192,503 | 193,519 | (1,016) |
| Guidance Services, 212 | | | |
| Counselor Salaries | 565,421 | 516,369 | 49,052 |
| Secretarial Wages | 31,304 | 31,510 | (206) |
| Benefits | 121,008 | 92,112 | 28,896 |
| Retirement | 156,221 | 143,435 | 12,786 |
| Retirement Stabilization | 68,802 | 68,102 | 700 |
| FICA | 45,650 | 41,913 | 3,737 |
| Supplies | 3,000 | 3,000 | - |
| | 991,406 | 896,441 | 94,965 |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Other Pupil Services, 219 | | | |
| Safety Patrol | 9,955 | 9,955 | - |
| Club Advisors | 35,613 | 35,613 | - |
| Noon Hour Wages | 77,533 | 78,275 | (742) |
| Benefits | 17,203 | 17,206 | (3) |
| Retirement | 32,227 | 32,421 | (194) |
| Retirement Stabilization | 14,193 | 15,393 | (1,200) |
| FICA | 9,417 | 9,474 | (57) |
| Noon Hour Contracted Staff | 137,600 | 170,000 | (32,400) |
| | 333,741 | 368,337 | (34,596) |
| Improvement of Instruction, 221 | | | |
| Administrative Salaries | 131,046 | 106,777 | 24,269 |
| Curriculum Development Salary | 27,785 | 27,785 | - |
| Secretarial Wages | 45,964 | 46,306 | (342) |
| Mentor Instruction | 30,525 | 30,525 | - |
| Benefits | 27,028 | 15,938 | 11,090 |
| Retirement | 61,606 | 45,132 | 16,474 |
| Retirement Stabilization | 27,134 | 21,429 | 5,705 |
| FICA | 18,002 | 16,172 | 1,830 |
| Contracted Services | 3,500 | 3,500 | - |
| Workshops & Conference | | | |
| Cornell | 3,300 | 3,750 | (450) |
| Central | 2,550 | 2,550 | - |
| Hiawatha | 4,050 | 3,900 | 150 |
| Bennett Woods | 3,300 | 3,450 | (150) |
| Kinawa | 5,400 | 5,700 | (300) |
| Chippewa | 5,700 | 6,600 | (900) |
| High School | 10,800 | 10,200 | 600 |
| Department | - | - | - |
| Program Development | | | |
| Cornell | 3,825 | 4,200 | (375) |
| Central | 3,300 | 3,450 | (150) |
| Hiawatha | 4,650 | 4,500 | 150 |
| Bennett Woods | 3,825 | 3,975 | (150) |
| Kinawa | 6,600 | 6,975 | (375) |
| Chippewa | 7,125 | 7,800 | (675) |
| High School | 12,825 | 11,925 | 900 |
| Supplies | 5,150 | 5,150 | - |
| Software Licenses | 25,588 | 25,588 | - |
| Other Supplies | 10,000 | 10,000 | - |
| | 490,578 | 433,277 | 57,301 |
| Title II, Part A Teacher/Principal Training, 221-764x | | | |
| Salaries | 45,191 | 56,712 | (11,521) |
| Benefits | 3,901 | 4,847 | (946) |
| Retirement | 11,831 | 14,847 | (3,016) |
| Retirement Stabilization | 5,216 | 6,539 | (1,323) |
| FICA | 3,457 | 4,338 | (881) |
| | 69,596 | 87,283 | (17,687) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Technology Readiness Infrastructure, 221-2100 | | | |
| Salaries | 26,600 | 26,600 | - |
| Retirement | 6,964 | 6,964 | - |
| Retirement Stabilization | 3,067 | 3,306 | (239) |
| FICA | 2,035 | 2,035 | - |
| | 38,666 | 38,905 | (239) |
| Total Improvement of Instruction | 598,840 | 559,465 | 39,375 |
| Libraries, 222 | | | |
| Director Salaries | 162,276 | 163,529 | (1,253) |
| Specialist Wages | 172,384 | 173,594 | (1,210) |
| Benefits | 66,159 | 64,962 | 1,197 |
| Retirement | 87,613 | 88,256 | (643) |
| Retirement Stabilization | 38,585 | 41,905 | (3,320) |
| FICA | 25,601 | 25,789 | (188) |
| Library Books | 20,000 | 20,000 | - |
| Library A/V | 5,000 | 5,000 | - |
| Periodicals | 5,000 | 5,000 | - |
| Supplies | 5,000 | 5,000 | - |
| | 587,618 | 593,035 | (5,417) |
| 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 | 606,118 | 611,535 | (5,417) |
| Special Education, Staff Direction, 226 | | | |
| Director Salary | 111,275 | 112,105 | (830) |
| Secretarial Wages | 36,943 | 37,151 | (208) |
| Benefits | 26,553 | 26,562 | (9) |
| Retirement | 38,804 | 39,075 | (271) |
| Retirement Stabilization | 17,090 | 18,553 | (1,463) |
| FICA | 11,339 | 11,418 | (79) |
| Contracted Services | 10,000 | 10,000 | - |
| Travel & Conference | 2,500 | 2,500 | - |
| Postage | 750 | 750 | - |
| Supplies | 4,600 | 4,600 | - |
| | 259,854 | 262,714 | (2,860) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|---|--------------------|--------------------|---------------------|
| Other Instructional Staff Services, 229 | | | |
| Department Coordinator Salaries | 80,923 | 70,376 | 10,547 |
| Benefits | 6,425 | 5,084 | 1,341 |
| Retirement | 21,186 | 18,425 | 2,761 |
| Retirement Stabilization | 9,330 | 8,748 | 582 |
| FICA | 6,191 | 5,384 | 807 |
| | 124,055 | 108,017 | 16,038 |
| 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 | 165,853 | 153,926 | 11,927 |
| Secretarial Wages | 55,332 | 55,734 | (402) |
| Benefits | 26,319 | 32,129 | (5,810) |
| Retirement | 57,906 | 35,366 | 22,540 |
| Retirement Stabilization | 25,503 | 16,792 | 8,711 |
| FICA | 16,921 | 16,040 | 881 |
| Graduation | 8,500 | 8,500 | - |
| Contracted Services | 15,000 | 25,000 | (10,000) |
| 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 | - |
| | 403,934 | 376,087 | 27,847 |
| Building Administration, Elementary, 241 | | | |
| Administrative Salaries | 431,699 | 439,388 | (7,689) |
| Secretarial Wages | 201,885 | 178,205 | 23,680 |
| Benefits | 117,211 | 120,383 | (3,172) |
| Retirement | 165,872 | 161,686 | 4,186 |
| Retirement Stabilization | 73,054 | 76,769 | (3,715) |
| FICA | 48,472 | 47,246 | 1,226 |
| 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 & Equipment | | | |
| Cornell | 16,400 | 16,400 | - |
| Central | 1,400 | 1,400 | - |
| Hiawatha | 1,400 | 1,400 | - |
| Bennett Woods | 1,400 | 1,400 | - |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| 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 | - |
| | 1,076,701 | 1,062,185 | 14,516 |
| Building Administration, Middle School, 242 | | | |
| Administrative Salaries | 407,926 | 402,168 | 5,758 |
| Secretarial Wages | 139,094 | 139,971 | (877) |
| Benefits | 108,986 | 108,942 | 44 |
| Retirement | 143,211 | 141,931 | 1,280 |
| Retirement Stabilization | 63,073 | 67,389 | (4,316) |
| FICA | 41,847 | 41,474 | 373 |
| Contracted Services | | | |
| Kinawa | 6,000 | 6,000 | - |
| Chippewa | 6,000 | 6,000 | - |
| Travel & Conference | 4,800 | 4,800 | - |
| Postage | 5,000 | 5,000 | - |
| Supplies & Equipment | | | |
| Kinawa | 2,250 | 2,250 | - |
| Chippewa | 32,550 | 32,550 | - |
| Other Expense | | | |
| Kinawa | 2,000 | 2,000 | - |
| Chippewa | 2,000 | 2,000 | - |
| | 964,737 | 962,475 | 2,262 |
| Building Administration, High School, 243 | | | |
| Administrative Salaries | 334,007 | 327,540 | 6,467 |
| Secretarial Wages | 127,515 | 125,690 | 1,825 |
| Benefits | 115,651 | 99,564 | 16,087 |
| Retirement | 120,828 | 118,656 | 2,172 |
| Retirement Stabilization | 53,213 | 56,337 | (3,124) |
| FICA | 35,306 | 34,672 | 634 |
| 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 | - |
| | 815,860 | 791,799 | 24,061 |
| Total Building Administration | 2,857,298 | 2,816,459 | 40,839 |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Fiscal Services, 252 | | | |
| Director & Accountant Salaries | 215,159 | 214,121 | 1,038 |
| Payroll, Bookkeeper wages | 37,398 | 37,686 | (288) |
| Benefits | 50,457 | 59,047 | (8,590) |
| Retirement | 66,120 | 65,922 | 198 |
| Retirement Stabilization | 29,120 | 31,300 | (2,180) |
| FICA | 19,320 | 19,263 | 57 |
| Contracted Services | 6,800 | 6,800 | - |
| Contracted Staff | - | - | - |
| Travel & Conference | 2,200 | 2,200 | - |
| Supplies | 2,500 | 2,500 | - |
| Dues & Fees | 700 | 700 | - |
| | 429,774 | 439,539 | (9,765) |
| Internal Services - Print shop, 258 | | | |
| Offset Operator Wages | 37,246 | 37,492 | (246) |
| Benefits | 17,192 | 17,193 | (1) |
| Retirement | 9,751 | 9,815 | (64) |
| Retirement Stabilization | 4,294 | 4,660 | (366) |
| FICA | 2,849 | 2,868 | (19) |
| Contracted Services | 30,000 | 30,000 | - |
| Supplies | 45,000 | 45,000 | - |
| | 146,332 | 147,028 | (696) |
| 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 | - |
| Staff/Personnel Services, 283 | | | |
| Administrative Salaries | 127,445 | 128,503 | (1,058) |
| Benefits | 8,767 | 8,772 | (5) |
| Retirement | 33,365 | 33,642 | (277) |
| Retirement Stabilization | 14,694 | 15,973 | (1,279) |
| FICA | 9,750 | 9,830 | (80) |
| Contracted Services | 16,500 | 16,500 | - |
| Travel & Conference | 500 | 500 | - |
| Other | 1,000 | 1,000 | - |
| | 212,021 | 214,720 | (2,699) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|---|--------------------|--------------------|---------------------|
| Operation & Maintenance, 261 | | | |
| Director Salaries | 94,769 | 95,560 | (791) |
| Secretary Wages | 31,560 | 31,744 | (184) |
| Maintenance Wages | 220,737 | 219,235 | 1,502 |
| Custodial & Grounds Wages | 422,415 | 427,968 | (5,553) |
| Overtime Wages | 52,500 | 52,500 | - |
| Benefits | 248,224 | 242,301 | 5,923 |
| Retirement | 215,197 | 216,511 | (1,314) |
| Retirement Stabilization | 94,771 | 102,799 | (8,028) |
| FICA | 62,881 | 63,268 | (387) |
| Contracted Custodial | 776,000 | 776,000 | - |
| Contracted Services | 350,000 | 370,000 | (20,000) |
| Travel & Conference | 750 | 750 | - |
| Telephone | 56,500 | 67,000 | (10,500) |
| Heating Fuel/Natural Gas | 258,500 | 238,500 | 20,000 |
| Electricity | 530,000 | 550,000 | (20,000) |
| Water & Sewer | 47,000 | 57,000 | (10,000) |
| Waste & Trash Disposal | 27,000 | 27,000 | - |
| Property & Casualty Insurance | 96,440 | 103,000 | (6,560) |
| Fleet Insurance | 5,010 | 5,950 | (940) |
| Maintenance & Custodial Supplies | 354,500 | 354,500 | - |
| Capital Outlay | 20,000 | 20,000 | - |
| Vehicles | - | - | - |
| | 3,964,754 | 4,021,586 | (56,832) |
| Pupil Transportation, 271 | | | |
| Director Salaries | 81,631 | 82,232 | (601) |
| Mechanic Wages | 73,235 | 53,322 | 19,913 |
| Driver Wages | 280,771 | 286,102 | (5,331) |
| Field Trip Wages | 45,000 | 50,000 | (5,000) |
| Secretarial Wages | 20,129 | 20,244 | (115) |
| Benefits | 172,954 | 170,766 | 2,188 |
| Retirement | 131,100 | 128,777 | 2,323 |
| Retirement Stabilization | 57,738 | 61,146 | (3,408) |
| FICA | 38,311 | 37,630 | 681 |
| Contracted Services | 25,000 | 25,000 | - |
| Leased Fleet | 14,500 | 14,500 | - |
| Travel & Conference | 1,500 | 1,500 | - |
| Fleet Insurance | 6,750 | 6,750 | - |
| Vehicle Fuel | 91,000 | 91,000 | - |
| 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 | - |
| | 1,084,119 | 1,073,469 | 10,650 |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|--|--------------------|--------------------|---------------------|
| Technology Services, 284 | | | |
| Director Salary | 101,131 | 101,883 | (752) |
| Staff Wages | 348,239 | 344,626 | 3,613 |
| Benefits | 135,709 | 117,304 | 18,405 |
| Retirement | 117,644 | 116,897 | 747 |
| Retirement Stabilization | 51,812 | 55,501 | (3,689) |
| FICA | 34,378 | 34,159 | 219 |
| Support/Consultant Fees | 16,500 | 16,500 | - |
| Contracted Services | 3,500 | 3,500 | - |
| Contracted Staff | 67,669 | 67,669 | - |
| Travel & Conference | 4,000 | 4,000 | - |
| Annual User Fees/Contracts | 263,000 | 263,000 | - |
| Maintenance & Repair | 207,380 | 207,380 | - |
| Other | 3,500 | 3,500 | - |
| Supplies | 2,000 | 2,000 | - |
| | 1,356,462 | 1,337,919 | 18,543 |
| Athletics, 293 | | | |
| Athletic Director Salary | 98,139 | 98,895 | (756) |
| Coaches/Xtra Duty | 192,816 | 192,816 | - |
| Secretarial Wages | 22,383 | 22,531 | (148) |
| Benefits | 34,400 | 28,035 | 6,365 |
| Retirement | 82,032 | 82,269 | (237) |
| Retirement Stabilization | 36,128 | 39,062 | (2,934) |
| FICA | 23,970 | 24,039 | (69) |
| Contracted Coaches | 196,060 | 196,060 | - |
| Contracted Services | 83,000 | 83,000 | - |
| Supplies | 30,000 | 30,000 | - |
| | 798,928 | 796,707 | 2,221 |
| Community Education - Child Care, 351 | | | |
| Salaries | 511,352 | 535,865 | (24,513) |
| Benefits | 130,518 | 136,039 | (5,521) |
| Retirement | 133,872 | 140,288 | (6,416) |
| Retirement Stabilization | 58,926 | 66,607 | (7,681) |
| FICA | 39,121 | 40,995 | (1,874) |
| Field Trips | 11,645 | 11,645 | - |
| Contracted Services & Staff | 727,443 | 737,443 | (10,000) |
| 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 | 35,000 | 35,000 | - |
| Merchant Fees | 35,000 | 35,000 | - |
| Miscellaneous | 4,405 | 4,405 | - |
| Transportation | 11,335 | 11,335 | - |
| | 1,777,652 | 1,833,657 | (56,005) |

**Okemos Public Schools
General Operating Fund
2018-19 Revised Budget**

| | 2018-19 Adopted | 2018-19 Revised | Impact of Change |
|---|--------------------|--------------------|---------------------|
| Community Education - Recreation/Enrichment, 321 | | | |
| Salaries | 163,419 | 163,724 | (305) |
| Benefits | 27,737 | 27,738 | (1) |
| Retirement | 30,285 | 30,767 | (482) |
| Retirement Stabilization | 18,600 | 20,349 | (1,749) |
| FICA | 12,500 | 12,523 | (23) |
| Contracted Services & Staff | 160,600 | 160,600 | - |
| Printing & Binding | 4,000 | 4,000 | - |
| Supplies | 13,775 | 13,775 | - |
| Merchant Fees | 6,500 | 6,500 | - |
| Miscellaneous | 50 | 50 | - |
| Transportation | 3,500 | 3,500 | - |
| | 440,966 | 443,526 | (2,560) |
| Community Education - School Readiness, 343x | | | |
| Salaries | 32,628 | 40,147 | (7,519) |
| Benefits | 3,915 | 5,414 | (1,499) |
| Retirement | 8,498 | 10,489 | (1,991) |
| Retirement Stabilization | 3,784 | 4,685 | (901) |
| FICA | 2,495 | 3,059 | (564) |
| Contracted Staff | 35,466 | 42,962 | (7,496) |
| Travel & Conference | 1,351 | 2,520 | (1,169) |
| Supplies | 16,451 | 16,266 | 185 |
| Other | 3,902 | 683 | 3,219 |
| Transportation | 1,040 | 1,024 | 16 |
| | 109,530 | 127,249 | (17,719) |
| Community Education - Senior Center, 391 | | | |
| Secretarial Wages | 43,147 | 44,215 | (1,068) |
| Benefits | 4,929 | 4,933 | (4) |
| Retirement | 11,296 | 11,575 | (279) |
| Retirement Stabilization | 4,975 | 5,496 | (521) |
| FICA | 3,301 | 3,382 | (81) |
| Contracted Staff | 22,000 | 22,000 | - |
| | 89,648 | 91,601 | (1,953) |
| 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 | 2,531,496 | 2,609,733 | (78,237) |
| Total Expenditures | 51,410,090 | 51,734,531 | (324,441) |