

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

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
REVENUES:			
Local sources	\$ 16,164,492	\$ 16,665,156	\$ 500,664
State sources	42,815,358	43,569,123	753,765
Federal sources	1,035,110	3,901,401	2,866,291
Total revenues	<u>60,014,960</u>	<u>64,135,680</u>	<u>4,120,720</u>
EXPENDITURES:			
Instruction:			
Basic programs	29,789,020	30,577,760	(788,740)
Added needs	<u>8,021,720</u>	<u>8,192,688</u>	<u>(170,968)</u>
Total instruction	<u>37,810,740</u>	<u>38,770,448</u>	<u>(959,708)</u>
Supporting services:			
Pupil	4,318,966	4,943,114	(624,148)
Instructional staff	2,724,131	3,129,978	(405,847)
General administration	606,440	607,932	(1,492)
School administration	3,728,003	3,817,784	(89,781)
Business	790,792	828,149	(37,357)
Operations and maintenance	5,203,505	5,055,183	148,322
Transportation	1,249,665	1,261,374	(11,709)
Central	1,665,687	1,774,848	(109,161)
Athletics	<u>961,203</u>	<u>1,001,429</u>	<u>(40,226)</u>
Total supporting services	<u>21,248,392</u>	<u>22,419,791</u>	<u>(1,171,399)</u>
Community services	2,378,066	2,771,663	(393,597)
Payments to other public schools	-	-	-
Total Expenditures	<u>61,437,198</u>	<u>63,961,902</u>	<u>(2,524,704)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,422,238)</u>	<u>173,778</u>	<u>1,596,016</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	\$ 80,000	\$ 80,000	0
Transfers out	<u>-</u>	<u>-</u>	<u>0</u>
Total other financing sources (uses)	<u>80,000</u>	<u>80,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,342,238)</u>	<u>\$ 253,778</u>	<u>\$ 1,596,016</u>
FUND BALANCE, UNASSIGNED:			
Beginning of year	8,367,381	8,677,164	309,783
End of year	<u>\$ 7,025,143</u>	<u>\$ 8,930,942</u>	<u>\$ 1,905,799</u>

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Revenues			
Local	11,653,492	12,154,156	500,664
State	42,815,358	43,569,123	753,765
Federal	1,035,110	3,901,401	2,866,291
Transfers - ISD	4,511,000	4,511,000	-
Other Financing Sources	80,000	80,000	-
Total Revenues	60,094,960	64,215,680	4,120,720
Expenditures			
Elementary Instruction	9,116,337	9,245,177	(128,840)
Middle School Instruction	8,077,562	8,524,353	(446,791)
High School Instruction	8,924,606	9,194,789	(270,183)
Montessori (PPK-8)	3,358,506	3,443,100	(84,594)
Beginnergarten	168,377	170,341	(1,964)
Special Education	8,838,765	9,314,557	(475,792)
Compensatory Education	1,544,504	1,525,219	19,285
Gifted Programs	143,632	145,053	(1,421)
Guidance	1,620,669	1,576,402	44,267
Pupil Support Services	112,298	-	112,298
Other Pupil Services	386,119	784,313	(398,194)
Improvement of Instruction	1,523,787	1,858,929	(335,142)
Libraries & Audio Visual	680,190	647,894	32,296
Direction of Special Education	290,282	307,305	(17,023)
Other Instructional Staff Services	74,203	117,758	(43,555)
Board of Education	121,300	121,300	-
Executive Administration	485,140	486,632	(1,492)
School Administration	3,728,003	3,817,784	(89,781)
Fiscal Services	544,597	565,936	(21,339)
Internal Services	155,495	156,013	(518)
Other Business Services	90,700	106,200	(15,500)
Staff/Personnel Services	235,366	236,272	(906)
Technology Services	1,430,321	1,538,576	(108,255)
Operations & Maintenance	5,203,505	5,055,183	148,322
Pupil Transportation	1,243,665	1,249,724	(6,059)
Athletics	961,203	1,001,429	(40,226)
Community Education	2,378,066	2,771,663	(393,597)
Total Expenditures	61,437,198	63,961,902	(2,524,704)
Effect on Fund Balance	(1,342,238)	253,778	1,596,016

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Revenues:			
Local Sources:			
Property Taxes	9,238,045	9,670,193	432,148
Community Ed, Programming	1,553,912	1,546,888	(7,024)
Community Ed, Facility Rental	80,000	130,000	50,000
Community Ed, Senior Center	113,001	113,541	540
Athletics, Registration Fees	144,000	144,000	0
Athletics, Gate Receipts	90,000	90,000	0
Okemos Education Association	13,000	13,000	0
Tuition	103,858	103,858	0
Print Shop Fees (internal)	55,000	55,000	0
Transportation Fees (internal)	20,000	20,000	0
Student Parking	10,380	10,380	0
Donations	-	25,000	25,000
NAHF Grant - Mascot	193,664	193,664	0
Miscellaneous	38,632	38,632	0
State Sources:			
Foundation	30,311,080	31,181,872	870,792
Special Education	3,082,188	3,262,805	180,617
Hold Harmless	467,360	467,360	0
MPSERS Stabilization	4,844,349	5,353,889	509,540
MPSERS Cost Offset	1,175,000	1,181,000	6,000
At-Risk	790,460	870,211	79,751
Assessment & Literacy	101,443	106,445	5,002
Great Start Readiness Grant	202,582	447,954	245,372
ESSER II Equalization	1,510,213	-	(1,510,213)
Mental Health & Safety Grants	150,020	463,322	313,302
Other	180,663	234,265	53,602
Federal Sources			
Title I	177,479	199,443	21,964
Title II	53,757	48,047	(5,710)
Title III	100,708	90,583	(10,125)
Title IV	10,000	10,000	0
Special Education IDEA	17,659	22,067	4,408
Medicaid Outreach	25,000	25,000	0
Cornovirus Child Care Relief	632,090	1,213,457	581,367
Cornovirus Relief Funds	18,417	2,292,804	2,274,387
Transfers - ISD			
Special Education ISD	4,511,000	4,511,000	0
Other Financing Sources			
Transfers to General Fund	80,000	80,000	0
	<u>60,094,960</u>	<u>64,215,680</u>	<u>4,120,720</u>
Summary of Fund Balance			
Beginning Fund Balance	8,367,381	8,677,164	309,783
Operational surplus (deficit)	(1,342,238)	253,778	1,596,016
Ending Fund Balance	<u>7,025,143</u>	<u>8,930,942</u>	<u>1,905,799</u>
	<u>11.4%</u>	<u>14.0%</u>	

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Elementary Instruction, 111			
Teacher Salaries			
Cornell	1,655,437	1,699,071	(43,634)
Hiawatha	1,624,546	1,642,403	(17,857)
Bennett Woods	1,668,248	1,642,544	25,704
Teacher Benefits			
Cornell	293,934	341,774	(47,840)
Hiawatha	325,348	293,556	31,792
Bennett Woods	316,868	306,440	10,428
Teacher Retirement			
Cornell	467,329	479,648	(12,319)
Hiawatha	458,607	463,650	(5,043)
Bennett Woods	470,943	463,693	7,250
Teacher Retirement Stabilization			
Cornell	274,303	287,139	(12,836)
Hiawatha	269,187	277,563	(8,376)
Bennett Woods	276,428	277,587	(1,159)
Teacher FICA			
Cornell	126,642	129,980	(3,338)
Hiawatha	124,276	125,643	(1,367)
Bennett Woods	127,623	125,652	1,971
Contracted Staff & Services			
Cornell	63,904	53,904	10,000
Hiawatha	50,451	40,451	10,000
Bennett Woods	55,915	45,915	10,000
Supplies			
Cornell	21,448	22,000	(552)
Hiawatha	21,356	30,435	(9,079)
Bennett Woods	22,028	22,128	(100)
Textbooks, Replacement			
Cornell	7,225	8,496	(1,271)
Hiawatha	7,306	7,974	(668)
Bennett Woods	7,501	8,622	(1,121)
Textbooks, New	78,750	78,750	-
Outgoing Transfer - Subs IISD	164,595	201,095	(36,500)
	8,980,198	9,076,113	(95,915)
Beginnergarten, 117			
Teacher Salaries	80,023	80,773	(750)
Aide Wages	24,289	24,539	(250)
Benefits	8,304	8,283	21
Retirement	29,447	29,729	(282)
Retirement Stabilization	17,285	17,798	(513)
FICA	7,980	8,056	(76)
Supplies & Textbooks	1,049	1,163	(114)
	168,377	170,341	(1,964)

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Grades 5-8 Instruction, 112			
Teacher Salaries			
Kinawa	2,065,702	2,241,835	(176,133)
Chippewa	2,493,709	2,487,605	6,104
Teacher Benefits			
Kinawa	392,223	409,588	(17,365)
Chippewa	382,341	385,496	(3,155)
Teacher Retirement			
Kinawa	583,147	632,867	(49,720)
Chippewa	703,970	702,252	1,718
Teacher Retirement Stabilization			
Kinawa	338,365	378,868	(40,503)
Chippewa	409,286	420,405	(11,119)
Teacher FICA			
Kinawa	158,027	171,498	(13,471)
Chippewa	190,773	190,304	469
Contracted Staff & Services			
Kinawa	19,200	19,200	-
Chippewa	9,300	9,300	-
Supplies			
Kinawa	23,907	25,308	(1,401)
Chippewa	27,104	25,798	1,306
Textbooks, Replacement			
Kinawa	5,805	7,030	(1,225)
Chippewa	6,462	7,030	(568)
Textbooks, New	70,000	70,000	-
Tuition Payments (MVU)	8,000	8,000	-
Outgoing Transfer - Subs IISD	178,295	178,295	-
	8,065,616	8,370,679	(305,063)

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
High School Instruction, 113			
Salaries	4,908,598	4,928,659	(20,061)
Benefits	763,093	799,372	(36,279)
Retirement	1,385,690	1,391,361	(5,671)
Retirement Stabilization	572,109	771,957	(199,848)
FICA	375,510	377,039	(1,529)
Contracted Services & Staff	16,000	16,000	-
Supplies	167,756	166,306	1,450
Textbooks, Replacement	16,532	18,668	(2,136)
Textbooks, New	125,000	125,000	-
Tuit Pymts (Early College, MVU, HSDCI)	167,000	167,000	-
Student Recovery Services	112,050	12,050	100,000
Dual Enrollment	70,600	70,600	-
Outgoing Transfer - Subs IISD	152,965	152,965	-
	8,832,903	8,996,977	(164,074)
Montessori Elementary, 116			
Teacher Salaries	964,716	984,825	(20,109)
Aide Wages	278,529	269,554	8,975
Benefits	225,365	234,755	(9,390)
Retirement	350,965	354,112	(3,147)
Retirement Stabilization	206,005	211,989	(5,984)
FICA	95,107	95,961	(854)
Contracted Services & Staff	8,904	8,904	-
Supplies	13,999	14,071	(72)
Textbooks, Replacement	4,504	5,238	(734)
Textbooks, New	26,250	26,250	-
Outgoing Transfer - Subs IISD	21,265	21,265	-
	2,195,609	2,226,924	(31,315)
Montessori 5-8, 112-9700			
Teacher Salaries	561,463	564,327	(2,864)
Aide Wages	108,077	109,943	(1,866)
Benefits	121,737	151,767	(30,030)
Retirement	189,010	190,345	(1,335)
Retirement Stabilization	110,942	113,951	(3,009)
FICA	51,218	51,580	(362)
Contracted Services & Staff	450	450	-
	1,142,897	1,182,363	(39,466)
Total Montessori Instruction	3,338,506	3,409,287	(70,781)

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Special Education - Instructional Programs 122			
Teacher Salaries	2,612,038	2,542,790	69,248
Aide Wages	1,083,179	1,214,355	(131,176)
Benefits	821,706	688,379	133,327
Retirement	1,043,148	1,060,661	(17,513)
Retirement Stabilization	612,297	634,953	(22,656)
FICA	282,684	287,420	(4,736)
Contracted Services & Staff	57,574	57,574	-
Supplies	35,800	35,800	-
Outgoing Transfer - Subs IISD	72,800	72,800	-
	6,621,226	6,594,732	26,494
Special Education - IDEA			
Salaries	10,150	12,683	(2,533)
Benefits	2,185	2,691	(506)
Retirement	2,866	3,580	(714)
Retirement Stabilization	1,682	2,143	(461)
FICA	776	970	(194)
	17,659	22,067	(4,408)
Special Education - Psychological Services, 214			
Salaries	294,182	311,969	(17,787)
Benefits	49,809	52,627	(2,818)
Retirement	83,048	88,069	(5,021)
Retirement Stabilization	48,746	52,723	(3,977)
FICA	22,504	23,867	(1,363)
Contracted Services & Staff	1,200	1,200	-
Supplies	5,000	5,000	-
	504,489	535,455	(30,966)
Special Education - Speech & Language Services, 215			
Salaries	351,625	361,650	(10,025)
Benefits	40,537	45,874	(5,337)
Retirement	99,263	102,093	(2,830)
Retirement Stabilization	58,264	61,119	(2,855)
FICA	26,900	27,666	(766)
Contracted Services & Staff	1,520	1,520	-
Supplies	1,400	1,400	-
	579,509	601,322	(21,813)
Special Education - Social Work Services, 216			
Salaries	466,162	486,758	(20,596)
Benefits	78,197	66,760	11,437
Retirement	131,597	137,414	(5,817)
Retirement Stabilization	77,242	82,263	(5,021)
FICA	35,662	37,237	(1,575)
Contracted Services & Staff	1,520	1,520	-
Supplies	1,400	1,400	-
	791,780	813,352	(21,572)

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Special Education - Teacher Consultants, 218			
Salaries	74,939	166,946	(92,007)
Benefits	4,345	24,428	(20,083)
Retirement	21,155	47,129	(25,974)
Retirement Stabilization	12,417	28,213	(15,796)
FICA	5,733	12,771	(7,038)
	118,589	279,487	(160,898)
Special Education - Interpreter			
Salaries	22,100	37,052	(14,952)
Benefits	1,687	2,832	(1,145)
Retirement	6,239	10,460	(4,221)
Retirement Stabilization	3,662	6,262	(2,600)
FICA	1,691	2,834	(1,143)
	35,379	59,440	(24,061)
Total Special Education	8,668,631	8,905,855	(237,224)
Compensatory Education			
English as 2nd Language At Risk, 3060			
Teacher & Parapro Salaries	292,378	310,415	(18,037)
RTI Coaches	90,636	94,667	(4,031)
Benefits	62,743	69,627	(6,884)
Retirement	108,121	114,356	(6,235)
Retirement Stabilization	63,465	68,459	(4,994)
FICA	29,301	30,989	(1,688)
Supplies	10,000	10,000	-
Contracted Staff	132,816	170,698	(37,882)
Transfer - Breakfast (food service)	1,000	1,000	-
	790,460	870,211	(79,751)
Title IA, IMPROVING BASIC PROGRAMS, 125-601x			
Salary	38,519	118,470	(79,951)
Retirement	10,873	33,489	(22,616)
Retirement Stabilization	6,382	20,735	(14,353)
FICA	2,946	9,027	(6,081)
Benefits	3,213	13,722	(10,509)
Contracted Staff	109,546	-	109,546
Supplies	6,000	4,000	2,000
	177,479	199,443	(21,964)

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Interventionists, 126			
Teacher Salaries	220,676	208,081	12,595
Benefits	33,939	30,985	2,954
Retirement	62,296	58,741	3,555
Retirement Stabilization	36,566	35,165	1,401
FICA	16,882	15,918	964
	370,359	348,890	21,469
Title III, LEP & Immigrant, 125-684x			
Salary	40,275	43,450	(3,175)
Retirement	19,393	20,360	(967)
FICA	3,027	3,278	(251)
Contracted Staff & Services	11,622	9,491	2,131
Supplies	20,391	5,715	14,676
Transportation	6,000	8,289	(2,289)
	100,708	90,583	10,125
Title IV, Support & Enrichment, 125-753x			
Textbooks	8,196	10,000	(1,804)
Contracted Staff & Services	1,804	-	1,804
	10,000	10,000	-
Early Literacy, 36xx			
Salary	61,427	63,739	(2,312)
Retirement	17,316	18,063	(747)
Retirement Stabilization	13,801	11,767	2,034
FICA	4,594	4,784	(190)
Benefits	3,480	4,647	(1,167)
Supplies	825	84	741
Transportation	-	3,361	(3,361)
	101,443	106,445	(5,002)
Bilingual, 3070			
Salary	37,593	29,582	8,011
Retirement	16,846	13,350	3,496
FICA	2,876	2,263	613
Benefits	3,165	8,010	(4,845)
Contracted Staff	-	14,370	(14,370)
Supplies	-	4,377	(4,377)
	60,480	71,952	(11,472)
Total Compensatory Education	1,610,929	1,697,524	(86,595)

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Gifted Programs, 9200			
Teacher Salaries	90,507	91,257	(750)
Benefits	5,654	5,631	23
Retirement	25,550	25,762	(212)
Retirement Stabilization	14,997	15,422	(425)
FICA	6,924	6,981	(57)
	143,632	145,053	(1,421)
Guidance Services, 212			
Salaries	942,578	953,345	(10,767)
Benefits	180,712	116,880	63,832
Retirement	266,089	269,130	(3,041)
Retirement Stabilization	156,185	161,114	(4,929)
FICA	72,105	72,933	(828)
Supplies	3,000	3,000	-
	1,620,669	1,576,402	44,267
COVID Grants, non child care			
Salary	617,888	865,713	(247,825)
Benefits	85,181	103,828	(18,647)
Retirement	163,254	269,646	(106,392)
Retirement Stabilization	97,478	164,408	(66,930)
FICA	45,141	72,750	(27,609)
Contracted Staff & Services	65,340	488,536	(423,196)
Contracted Instruction	90,000	131,200	(41,200)
Software Licenses & Internet Access	45,308	-	45,308
Supplies & Materials	141,000	196,723	(55,723)
Equipment	178,040	-	178,040
	1,528,630	2,292,804	(764,174)
Other Pupil Services, 219			
Safety Patrol	9,955	9,955	-
Club Advisors	35,613	54,013	(18,400)
Noon Hour Wages	71,539	90,538	(18,999)
Benefits	17,588	17,670	(82)
Retirement	33,060	43,617	(10,557)
Retirement Stabilization	19,405	23,002	(3,597)
FICA	8,959	11,818	(2,859)
Noon Hour Contracted Staff & Services	190,000	190,000	-
	386,119	440,613	(54,494)
Title II, Part A Teacher/Principal Training, 221-764x			
Salaries	31,859	28,962	2,897
Retirement	8,994	8,176	818
Retirement Stabilization	5,279	4,895	384
FICA	2,439	2,216	223
Benefits	3,686	2,773	913
Contracted Services	1,500	1,025	475
	53,757	48,047	5,710

**Okemos Public Schools
General Operating Fund
2022-23 Proposed Budget Revision**

	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Improvement of Instruction, 221			
Salaries, all other	179,503	180,031	(528)
Curriculum Development Wages	15,535	15,535	-
Mentor Instruction	30,525	30,525	-
Benefits	27,332	27,334	(2)
Retirement	63,676	63,826	(150)
Retirement Stabilization	37,375	38,209	(834)
FICA	17,255	17,295	(40)
Contracted Staff & Services	3,500	3,500	-
Workshops & Conference			
Cornell	3,900	4,200	(300)
Central	2,400	2,850	(450)
Hiawatha	4,050	4,350	(300)
Bennett Woods	4,125	4,200	(75)
Kinawa	6,000	6,300	(300)
Chippewa	6,150	6,150	-
High School	10,800	10,950	(150)
Program Development			
Cornell	4,571	4,800	(229)
Central	3,221	3,600	(379)
Hiawatha	4,721	5,100	(379)
Bennett Woods	4,801	5,100	(299)
Kinawa	7,351	8,100	(749)
Chippewa	7,641	7,500	141
High School	12,900	13,350	(450)
Supplies	15,150	15,150	-
Software Licenses	25,000	85,875	(60,875)
	497,482	563,830	(66,348)
MTSS Coaches (non-grant funded)			
Teacher Salaries	330,379	347,309	(16,930)
Benefits	75,167	68,140	7,027
Retirement	93,263	98,046	(4,783)
Retirement Stabilization	53,004	57,009	(4,005)
FICA	25,273	26,569	(1,296)
	577,086	597,073	(19,987)
Total Improvement of Instruction	1,128,325	1,208,950	(80,625)
Libraries, 222			
Salaries	355,339	345,266	10,073
Benefits	84,975	66,899	18,076
Retirement	100,313	97,467	2,846
Retirement Stabilization	58,878	58,349	529
FICA	27,185	26,413	772
Library Books	20,000	20,000	-
Library A/V	5,000	5,000	-
Periodicals	5,000	5,000	-
Supplies	5,000	5,000	-
	661,690	629,394	32,296

**Okemos Public Schools
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	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Audio Visual, 223			
Repairs	4,500	4,500	-
Supplies	11,000	11,000	-
Software	3,000	3,000	-
	18,500	18,500	-
Total Libraries & Audio Visual	680,190	647,894	32,296
Special Education, Staff Direction, 226			
Salaries	160,654	159,765	889
Benefits	27,515	45,366	(17,851)
Retirement	45,353	45,102	251
Retirement Stabilization	26,620	27,000	(380)
FICA	12,290	12,222	68
Contracted Staff & Services	13,250	13,250	-
Supplies & Other	4,600	4,600	-
	290,282	307,305	(17,023)
Other Instructional Staff Services, 229			
Salaries	43,013	45,567	(2,554)
Benefits	8,633	4,363	4,270
Retirement	12,144	12,864	(720)
Retirement Stabilization	7,126	7,701	(575)
FICA	3,287	3,486	(199)
	74,203	73,981	222
Board of Education, 231			
Contracted Services	117,100	117,100	-
Travel & Conference	4,200	4,200	-
	121,300	121,300	-
Executive Administration, 232			
Salaries	241,359	241,812	(453)
Benefits	46,088	46,091	(3)
Retirement	68,136	68,264	(128)
Retirement Stabilization	39,993	40,866	(873)
FICA	18,464	18,499	(35)
Graduation	8,500	8,500	-
Contracted Staff & Services	35,000	35,000	-
Travel & Conference	2,000	2,000	-
Postage, Printing & Advertising	9,800	9,800	-
Supplies & Capital Outlay	5,800	5,800	-
Dues & Fees	10,000	10,000	-
	485,140	486,632	(1,492)

**Okemos Public Schools
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	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Building Administration, Elementary, 241			
Salaries	854,909	926,338	(71,429)
Benefits	199,482	189,367	10,115
Retirement	241,340	261,508	(20,168)
Retirement Stabilization	141,659	156,552	(14,893)
FICA	65,401	70,864	(5,463)
Contracted Staff & Services			
Cornell	2,500	2,500	-
Central	2,500	2,500	-
Hiawatha	2,500	2,500	-
Bennett Woods	2,500	2,500	-
Supplies, Equipment & Other			
Cornell	2,820	2,820	-
Central	2,820	2,820	-
Hiawatha	2,820	2,820	-
Bennett Woods	2,820	2,820	-
Supplies, grant			
Central	184	184	-
Hiawatha	260	260	-
Bennett Woods	587	587	-
	1,525,102	1,626,940	(101,838)
Building Administration, Middle School, 242			
Salaries	613,272	615,270	(1,998)
Benefits	125,716	122,562	3,154
Retirement	173,128	173,690	(562)
Retirement Stabilization	101,620	103,980	(2,360)
FICA	46,916	47,069	(153)
Contracted Staff & Services			
Kinawa	10,900	10,900	-
Chippewa	10,900	10,900	-
Supplies, Equipment & Other			
Kinawa	4,250	4,250	-
Chippewa	4,250	4,250	-
	1,090,952	1,092,871	(1,919)
Building Administration, High School, 243			
Salaries	484,716	476,324	8,392
Benefits	105,651	84,268	21,383
Retirement	136,839	134,472	2,367
Retirement Stabilization	80,317	80,499	(182)
FICA	37,080	36,439	641
Contracted Staff & Services	12,800	13,795	(995)
Supplies, Equipment & Other	12,325	12,325	-
	869,728	838,122	31,606
Total Building Administration	3,485,782	3,557,933	(72,151)

**Okemos Public Schools
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	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Fiscal Services, 252			
Salaries	300,119	301,321	(1,202)
Benefits	74,866	74,877	(11)
Retirement	84,723	85,064	(341)
Retirement Stabilization	49,729	50,923	(1,194)
FICA	22,960	23,051	(91)
Contracted Services & Staff	9,000	27,500	(18,500)
Supplies & Other	3,200	3,200	-
	544,597	565,936	(21,339)
Internal Services - Print shop, 258			
Salaries	41,243	41,493	(250)
Benefits	17,620	17,621	(1)
Retirement	11,643	11,713	(70)
Retirement Stabilization	6,834	7,012	(178)
FICA	3,155	3,174	(19)
Contracted Services	30,000	30,000	-
Supplies	45,000	45,000	-
	155,495	156,013	(518)
Other Business Services, 259			
Workers Compensation	28,000	36,000	(8,000)
Summer Tax Fee	1,900	1,900	-
Legal Liability Insurance	24,000	20,800	3,200
Interest on Notes	500	500	-
Bank Service Charges	27,800	40,000	(12,200)
Fingerprinting	8,500	7,000	1,500
	90,700	106,200	(15,500)
Staff/Personnel Services, 283			
Salaries	127,914	128,230	(316)
Benefits	22,362	22,362	-
Retirement	36,110	36,199	(89)
Retirement Stabilization	21,195	21,671	(476)
FICA	9,785	9,810	(25)
Contracted Services	17,000	17,000	-
Supplies & Other	1,000	1,000	-
	235,366	236,272	(906)

**Okemos Public Schools
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	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Operation & Maintenance, 261			
Salaries, all other	124,299	121,914	2,385
Custodial & Maintenance Wages	743,021	788,057	(45,036)
Overtime Wages	52,500	52,500	-
Benefits	265,335	222,700	42,635
Retirement	259,665	271,705	(12,040)
Retirement Stabilization	152,415	162,655	(10,240)
FICA	70,366	73,629	(3,263)
Contracted Custodial	1,109,050	1,109,050	-
Contracted Services	370,750	370,750	-
Telephone	31,000	31,000	-
Heating Fuel/Natural Gas	324,500	343,000	(18,500)
Electricity	570,000	570,000	-
Water & Sewer	61,000	61,000	-
Waste & Trash Disposal	27,000	39,500	(12,500)
Property, Casualty & Fleet Insurance	156,950	186,450	(29,500)
Maintenance & Custodial Supplies	354,500	354,500	-
Capital Outlay & Other	150,000	158,570	(8,570)
	4,822,351	4,916,980	(94,629)
Pupil Transportation, 271			
Salaries, all other	163,177	163,837	(660)
Driver Wages	351,791	352,327	(536)
Field Trip Wages	50,500	50,500	-
Benefits	176,612	144,239	32,373
Retirement	159,632	159,970	(338)
Retirement Stabilization	93,696	95,765	(2,069)
FICA	43,259	43,352	(93)
Contracted Services	32,500	32,500	-
Fleet Insurance	9,000	11,200	(2,200)
Vehicle Fuel	91,000	91,000	-
Vehicle Repair, Parts & Supplies	33,500	33,500	-
Supplies, Uniforms & Physicals	5,000	5,000	-
	1,209,667	1,183,190	26,477
Technology Services, 284			
Salaries	611,005	615,088	(4,083)
Benefits	159,132	168,719	(9,587)
Retirement	172,486	173,638	(1,152)
Retirement Stabilization	101,243	103,950	(2,707)
FICA	46,741	47,055	(314)
Contracted Services & Staff	41,626	31,626	10,000
Annual User Fees/Contracts	249,588	350,000	(100,412)
Maintenance & Repair	45,000	45,000	-
Supplies	3,500	3,500	-
	1,430,321	1,538,576	(108,255)

**Okemos Public Schools
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	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Athletics, 293			
Salaries	132,587	133,088	(501)
Coaches/Games Workers	192,816	192,816	-
Benefits	28,967	17,223	11,744
Retirement	91,861	92,003	(142)
Retirement Stabilization	53,919	55,077	(1,158)
FICA	24,893	24,932	(39)
Contracted Coaches/Game Workers	214,560	214,560	-
Contracted Services	91,600	91,600	-
Supplies & Other	130,000	180,130	(50,130)
	961,203	1,001,429	(40,226)
Community Education - Child Care, 351			
Salaries	496,026	273,606	222,420
Benefits	100,321	49,594	50,727
Retirement	140,067	76,341	63,726
Retirement Stabilization	81,215	42,406	38,809
FICA	37,868	20,755	17,113
Contracted Services & Staff	76,209	41,113	35,096
Supplies, Equipment & Other	79,810	66,999	12,811
	1,011,516	570,814	440,702
Community Education - Recreation/Enrichment, 321			
Salaries	43,986	44,236	(250)
Benefits	22,307	22,308	(1)
Retirement	12,417	12,488	(71)
Retirement Stabilization	7,288	7,476	(188)
FICA	3,365	3,384	(19)
Contracted Services & Staff	208,000	208,000	-
Supplies & Other	11,000	11,000	-
	308,363	308,892	(529)
Community Education - School Readiness, 343x			
Salaries	76,145	138,090	(61,945)
Benefits	26,470	32,477	(6,007)
Retirement	21,463	38,930	(17,467)
Retirement Stabilization	12,168	23,777	(11,609)
FICA	5,797	10,517	(4,720)
Contracted Staff & Services	53,194	142,362	(89,168)
Supplies & Other	7,345	61,801	(54,456)
	202,582	447,954	(245,372)

**Okemos Public Schools
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	2022-23 Proposed Budget	2022-23 Revised Budget	Impact of Change
Child Care Relief Fund			
Salaries	117,732	309,739	(192,007)
Benefits	43,269	73,196	(29,927)
Retirement	33,235	83,525	(50,290)
Retirement Stabilization	19,508	54,599	(35,091)
FICA	9,005	23,754	(14,749)
Contracted Staff	410,855	506,063	(95,208)
Supplies & Other	-	162,581	(162,581)
	633,604	1,213,457	(579,853)
Community Education - Senior Center, 391			
Secretarial Wages	52,961	53,211	(250)
Benefits	5,376	5,379	(3)
Retirement	14,951	15,021	(70)
Retirement Stabilization	8,776	8,993	(217)
FICA	3,937	3,937	-
Contracted Services & Staff	27,000	27,000	-
	113,001	113,541	(540)
Community Education - Facilities Use, 311			
Secretarial Wages	-	10,110	(10,110)
Benefits	-	1,259	(1,259)
Retirement	-	2,854	(2,854)
Retirement Stabilization	-	1,709	(1,709)
FICA	-	773	(773)
Contracted Services & Staff	57,500	45,000	12,500
Utilities	50,000	53,800	(3,800)
Supplies & All Other	1,500	1,500	-
	109,000	117,005	(8,005)
Total Community Services	2,378,066	2,771,663	(393,597)
Total Expenditures	61,437,198	63,961,902	(2,524,704)