East Lansing Public Schools

2017-18 FINAL BUDGET REVISION

Prepared By:
Richard Pugh, CPA, CFO, Director of Finance

Date: May 21, 2018

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East Lansing Public Schools

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

East Lansing Public Schools strives to provide every student with exemplary instruction in equitable learning environments designed to educate the whole child. In partnership with the community, ELPS endeavors to affirm cultural differences and nurture intellectual curiosity, collaboration, creativity, critical thinking, and effective communication so every student graduates to become a productive member of society.

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

President – Kate Powers
Vice President – Dr. Erin Graham
Treasurer – Hillary Henderson
Secretary – Karen Hoene
Trustee – Nell Kuhnmuench
Trustee – Nichole Martin
Trustee – Dr. Terah Chambers

Administration:

Superintendent – Dori Leyko
Director of Curriculum, Instruction and Assessment – Glenn Mitcham
Director of Finance – Richard Pugh
Director of Special Education – Kris Chapman
Director of Technology and Media Services – Christian Palasty
ELHS Principal – Andy Wells
ELHS Associate Principal – Nancy Artman
ELHS Associate Principal – Nick Hamilton
ELHS Director of Athletic – Tom Hunt
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Principal – Tracey Barton
Glencairn Principal – Lorraine Ware
Marble Principal – Josh Robertson
Pinecrest Principal – Amy Webster
Whitehills Principal – Shane Johnson

GENERAL FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2017-18; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of general fund income received by this School District.

RESOLVED FURTHER: That this School District shall levy 18.0000 operating mills as approved by voters generating $9,002,788 in property tax revenue from the "non-homestead" group of properties.

RESOLVED FURTHER: That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the School District for the fiscal year 2017-18 is as follows:

Revenues:		
Local	$	9,473,624
State		25,942,717
Federal		708,512
Incoming Transfers		3,858,318
Other Financing Sources (Uses)		58,000
Total Revenues & Other Financing Sources (Uses)	$	40,041,171
Total Fund Balance, July 1, 2017		4,457,204
Total Available to Appropriate	$	44,498,375

RESOLVED FURTHER: That the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction:		
Basic Programs	$	19,343,810
Added Needs		5,041,077
Total Instruction	$	24,384,887
Support Services:		
Pupil Services		2,833,400
Instructional Staff Services		2,533,245
General Administration		369,266
School Administration		2,429,549
Business Services		438,116
Operations and Maintenance		4,018,478
Pupil Transportation		1,159,495
Central Services		738,116
Athletic Activities		722,603
Total Support Services	$	15,242,268
Community Services		25,397
Payments to Other Government Agencies		-
Debt Services		-
Total Appropriations	$	39,652,552
Total Fund Balance, June 30, 2018	$	4,845,823

RESOLVED FURTHER: That no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with budgetary policy statement hitherto adopted by the Board.

RESOLVED FURTHER: That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board.

This resolution shall take immediate effect.
Ayes: Ms. Chambers, Ms. Graham, Ms. Henderson, Ms. Hoene, Ms. Kuhnmuench, Ms. Martin, Ms. Powers
Nayes: None
Excused Absences: None
Resolution declared adopted on: May 21, 2018

FOOD SERVICE FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2017-18; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Food Service Fund income received by this School District.

RESOLVED FURTHER: That the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the School District for the fiscal year 2017-18 is as follows:

Revenues:		
Local	$	497,430
State		44,653
Federal		689,800
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	$	1,231,883
Total Fund Balance, July 1, 2017		246,620
Total Available to Appropriate	$	1,478,503

RESOLVED FURTHER: That the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Salaries & Benefits	$	137,892
Purchased Services		520,100
Supplies & Materials		519,600
Capital Outlay		20,500
Other		17,500
Total Appropriations	$	1,215,592
Total Fund Balance, June 30, 2018	$	262,911

RESOLVED FURTHER: That no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with budgetary policy statement hitherto adopted by the Board.

RESOLVED FURTHER: That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board.

This resolution shall take immediate effect.
Ayes: Ms. Chambers, Ms. Graham, Ms. Henderson, Ms. Hoene, Ms. Kuhnmuench, Ms. Martin, Ms. Powers
Nayes: None
Excused Absences: None
Resolution declared adopted on: May 21, 2018

East Lansing Public Schools

FY 2017-18 General Fund

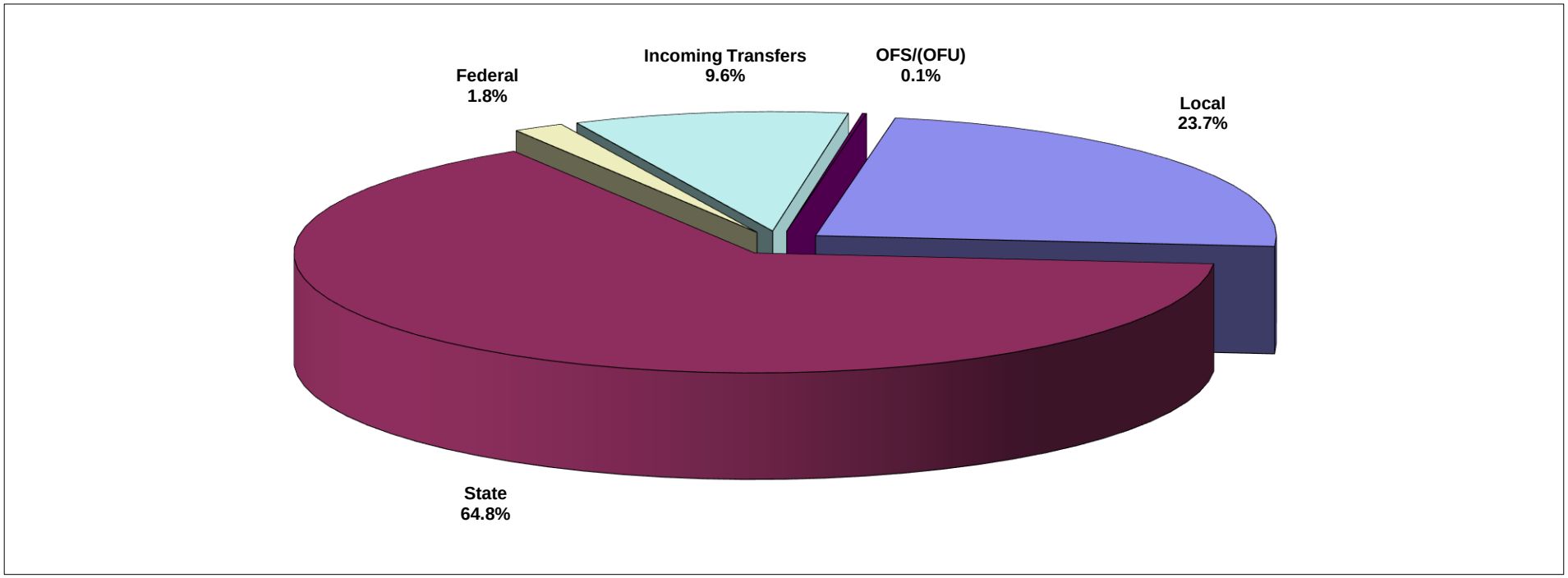
Major Assumptions & Summary Revenue & Expenditure Comparison

	2017-18 FIRST BUDGET REVISION	2017-18 FINAL BUDGET REVISION	Change
Major Assumptions			
Revenues:			
Property Taxable Values	1,085,071,885	1,083,846,819	-0.11%
Property Tax Delinquent Percentage	1.50%	1.50%	0.00%
Blended Enrollment	3,610.42	3,612.41	1.99
Foundation Allowance	8,289	8,289	-
Current Property Taxes	9,169,664	9,097,002	(72,662)
Prop A/Disc./SE Headlee	21,036,319	21,124,481	88,162
MPSERS 147 Funds	3,077,230	3,101,729	24,499
Prior Year State Aid Adjustments	25,597	129,553	103,956
At-Risk	918,825	921,119	2,294
Federal Grants	708,173	708,512	339
County Special Education	3,514,490	3,741,843	227,353
Expenditures:			
Employee wages	Per settlements / steps and 0.05% if not on steps	Per settlements / steps and 0.05% if not on steps	
MPSERS Rate (Pension & Health)	25.56%	25.56%	0.00%
MPSERS Rate (UAAL Stabilization)	11.32%	11.32%	0.00%
Health Insurance	3,021,567	3,002,247	(19,320)
Maintnenance FTE	3.00	3.00	-
At-Will FTE	10.50	10.50	-
Director FTE	4.00	4.00	-
Paraprofessional FTE	57.24	58.08	0.84
Secretary FTE	17.75	17.75	-
Teacher FTE	221.69	220.91	(0.78)
Principal Group FTE	10.87	10.87	-
Superintendent FTE	1.00	1.00	-
Summary Revenue and Expenditure Comparison			
Revenues:			
Local	$ 9,541,909	$ 9,473,624	$ (68,285)
State	25,725,394	25,942,717	217,323
Federal	708,173	708,512	339
Incoming Transfers	3,625,014	3,858,318	233,304
Other Financing Sources/ (Uses)	57,500	58,000	500
Total Revenues	$ 39,657,990	$ 40,041,171	$ 383,181
Expenditures:			
Salaries	$ 18,801,922	$ 18,769,585	$ (32,337)
Benefits	12,896,091	12,865,252	(30,839)
Purchase Services	3,019,017	2,982,271	(36,746)
Supplies & Materials	2,140,069	2,185,050	44,981
Capital Outlay	224,535	223,235	(1,300)
Other	2,894,800	3,027,690	132,890
Total Expenditures	$ 39,976,434	$ 40,053,083	$ 76,649
Favorable Expenditure Variance (1.0%)	$ (399,766)	$ (400,531)	$ (765)
Projected Add / (Draw) To/From Fund Balance	$ 81,322	$ 388,619	$ 307,297
Beginning Fund Balance	4,457,204	4,457,204	-
Ending Fund Balance	$ 4,538,526	$ 4,845,823	$ 307,297
Fund Balance as a Percentage of Expenditures	11.5%	12.2%	
Fund Balance as a Percentage of Revenues	11.4%	12.1%	

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FY 2017-18 FINAL BUDGET REVISION

	GENERAL FUND	FOOD SERVICE FUND	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	9,094,002		7,616,694	1,386,381	18,097,077
Building Use	87,000				87,000
Interest on Investments			9,800	533,500	543,300
Food Sales		497,430			497,430
Athletics	190,600				190,600
Other	102,022		0	0	102,022
State	25,942,717	44,653		0	25,987,370
Federal	708,512	689,800		0	1,398,312
County Special Education and Misc. via IISD	3,858,318				3,858,318
Total Revenues	39,983,171	1,231,883	7,626,494	1,919,881	50,761,429
EXPENDITURES:					
Instruction:					
Basic Programs	19,343,810				19,343,810
Added Needs	5,041,077				5,041,077
Instructional Support Services:					
Pupil	2,833,400				2,833,400
Instructional Staff	2,533,245				2,533,245
School Administration	2,429,549				2,429,549
Non-Instructional Support Services:					
General Administration	369,266				369,266
Business	438,116				438,116
Operations and Maintenance	4,018,478				4,018,478
Pupil Transportation	1,159,495				1,159,495
Central	738,116				738,116
Athletics	722,603				722,603
Food Service		1,215,592			1,215,592
Community	25,397				25,397
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				12,809,596	12,809,596
Debt Services:					
Principal	0		3,630,000		3,630,000
Interest & Issuance Costs/Escrow			3,979,242		3,979,242
Dues and Fees			1,500		1,500
Total Expenditures	39,652,552	1,215,592	7,610,742	12,809,596	61,288,482
Excess of Revenues over Expenditures	330,619	16,291	15,752	(10,889,715)	(10,527,053)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	45,000	0	0	(45,000)	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
Other	13,000	0			13,000
Total Other Financing Sources/(Uses)	58,000	0	0	(45,000)	13,000
Excess of Revenues and OFS/(OFU) over Expenditures	388,619	16,291	15,752	(10,934,715)	(10,514,053)
Fund Balance - Beginning of Year	4,457,204	246,620	361,794	69,087,609	74,153,227
Fund Balance - End of Year	4,845,823	262,911	377,546	58,152,894	63,639,174

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - REVENUES AND OTHER FINANCING SOURCES (USES)



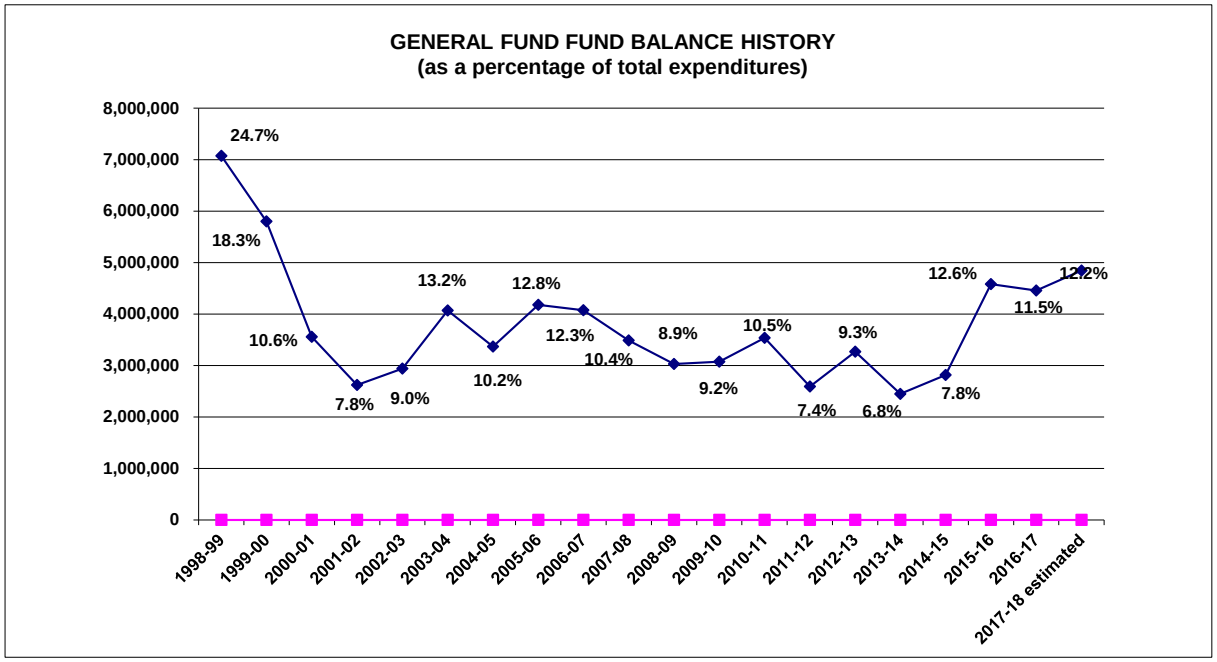
	2016-17	2017-18		2017-18			
	ACTUAL	FIRST REVISION	% of Total Revenues	FINAL REVISION	% of Total Revenues	$ CHANGE from FIRST Revision	% CHANGE from FIRST Revision
REVENUES and OFS/(OFU):							
Local	9,082,696	9,541,909	24.1%	9,473,624	23.7%	(68,285)	-0.7%
State	25,081,050	25,725,394	64.9%	25,942,717	64.8%	217,323	0.8%
Federal	672,997	708,173	1.8%	708,512	1.8%	339	0.0%
Incoming Transfers	3,580,504	3,625,014	9.1%	3,858,318	9.6%	233,304	6.4%
OFS/(OFU)	152,886	57,500	0.1%	58,000	0.1%	500	0.9%
Total [1]	38,570,133	39,657,990	100.0%	40,041,171	100.0%	383,181	1.0%

[1] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
REVENUE DETAIL AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	LOCAL REVENUE:					
8,723,205	Current Property Taxes (net 1.50% est. uncollectible)	9,215,736	9,169,664	9,097,002	(72,662)	373,797
30,198	Delinquent Property Taxes (includes P & I)	47,000	47,000	47,000	0	16,802
(62,942)	Property Tax Refunds (MTT/STC/Board of Review)	(50,000)	(50,000)	(50,000)	0	12,942
81,622	Building Use	87,000	87,000	87,000	0	5,378
129,114	Other	77,752	97,645	102,022	4,377	(27,092)
181,499	Other - Athletics	189,100	190,600	190,600	0	9,101
9,082,696	TOTAL LOCAL SOURCES	9,566,588	9,541,909	9,473,624	(68,285)	390,928
	STATE REVENUE:					
14,559,819	Proposal A	14,164,542	14,158,367	14,245,141	86,774	(314,678)
5,253,741	Discretionary	5,515,119	5,547,604	5,548,992	1,388	295,251
1,244,179	Special Ed. Headlee	1,346,235	1,330,348	1,330,348	0	86,169
(4,390)	Prior Year State Aid Adjustments	102,056	25,597	129,553	103,956	133,943
846,379	At-Risk	869,101	918,825	921,119	2,294	74,740
2,589,186	MPSERS 147	2,577,904	3,077,230	3,101,729	24,499	512,543
186,104	Hold Harmless Guarntee	186,097	186,442	186,607	165	503
91,048	Headlee Obligation for Data Collection	91,066	91,655	91,703	48	655
205,483	GSRP	224,328	229,389	229,389	0	23,906
109,501	Other	66,176	159,937	158,136	(1,801)	48,635
25,081,050	TOTAL STATE SOURCES	25,142,624	25,725,394	25,942,717	217,323	861,667
	FEDERAL REVENUE:					
397,850	Title 1a (Improving Basic Programs)	287,070	481,032	481,032	0	83,182
161,057	Title 2a (Supporting Effective Instruction)	96,690	105,115	105,115	0	(55,942)
69,855	Title 3 (Language English Learners & Immigrant)	54,101	56,980	56,980	0	(12,875)
0	Title 4 (Student Support & Academic Enrichment)	10,000	10,000	10,000	0	10,000
27,877	Preschool	27,877	21,690	22,120	430	(5,757)
16,358	Other	12,388	33,356	33,265	(91)	16,907
672,997	TOTAL FEDERAL SOURCES	488,126	708,173	708,512	339	35,515
	INCOMING TRANSFERS:					
3,479,737	County Special Education (via IISD)	3,378,979	3,514,490	3,741,843	227,353	262,106
100,767	Other	99,598	110,524	116,475	5,951	15,708
3,580,504	TOTAL INCOMING TRANSFERS	3,478,577	3,625,014	3,858,318	233,304	277,814
38,417,247	TOTAL REVENUES	38,675,915	39,600,490	39,983,171	382,681	1,565,924
	OTHER FINANCING SOURCES (USES):					
148,180	Operating Transfer	0	45,000	45,000	0	(103,180)
4,706	Sale of Property	10,000	12,500	13,000	500	8,294
152,886	TOTAL OTHER FINANCING SOURCES (USES)	10,000	57,500	58,000	500	(94,886)
38,570,133	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	38,685,915	39,657,990	40,041,171	383,181	1,471,038
38,694,524	TOTAL EXPENDITURES	38,964,236	39,976,434	40,053,083	76,649	1,358,559
(124,391)	Increase (Decrease) in Fund Balance before est. Variance	(278,321)	(318,444)	(11,912)	306,532	112,479
0	Estimated Favorable Budget Variance	389,642	399,766	400,531	765	400,531
(124,391)	Total Increase (Decrease) in Fund Balance	111,321	81,322	388,619	307,297	513,010
4,581,595	Fund Balance - Beginning of Year	4,447,848	4,457,204	4,457,204	0	(124,391)
4,457,204	Fund Balance - End of Year	4,559,169	4,538,526	4,845,823	307,297	388,619
11.5%	Fund Balance as a Percentage of Expenditures	11.8%	11.5%	12.2%		
11.6%	Fund Balance as a Percentage of Revenues, OFS & OFU	11.8%	11.4%	12.1%		

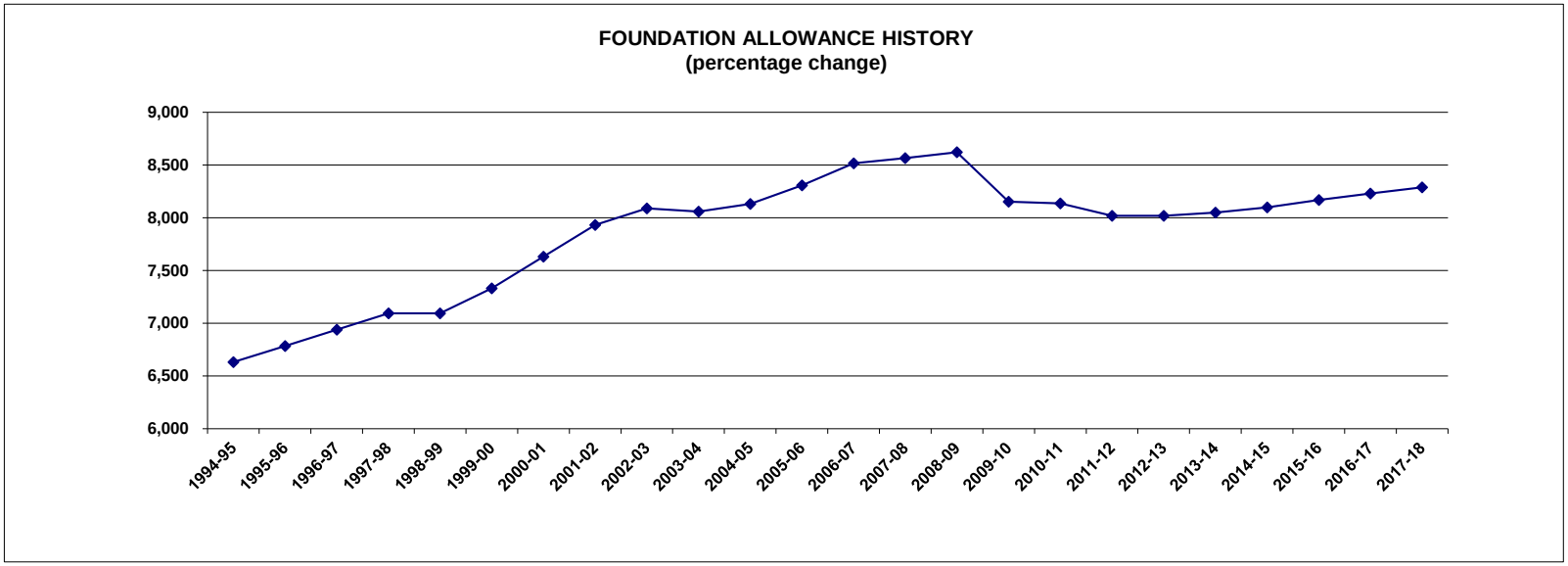
EAST LANSING PUBLIC SCHOOLS



Fiscal Year	Total GF Fund Balance	Fund Balance %	Total Expenditures	Fund Balance $ Change
1998-99	7,074,058	24.7%	28,679,200	1,117,389
1999-00	5,797,623	18.3%	31,747,831	(1,276,435)
2000-01	3,556,908	10.6%	33,537,841	(2,240,715)
2001-02	2,620,071	7.8%	33,788,558	(936,837)
2002-03	2,938,881	9.0%	32,578,547	318,810
2003-04	4,071,119	13.2%	30,891,542	1,132,238
2004-05	3,365,883	10.2%	32,906,276	(705,236)
2005-06	4,180,079	12.8%	32,624,654	814,196
2006-07	4,075,841	12.3%	33,177,118	(104,238)
2007-08	3,489,117	10.4%	33,691,698	(586,724)
2008-09	3,031,437	8.9%	34,129,930	(457,680)
2009-10	3,073,835	9.2%	33,492,118	42,398
2010-11	3,535,398	10.5%	33,820,516	461,563
2011-12	2,593,010	7.4%	35,221,189	(942,388)
2012-13	3,268,954	9.3%	34,989,783	675,944
2013-14	2,449,816	6.8%	36,106,849	(819,138)
2014-15	2,817,424	7.8%	35,952,301	367,608
2015-16	4,581,595	12.6%	36,228,845	1,764,171
2016-17	4,457,204	11.5%	38,694,524	(124,391)
2017-18 estimated	**4,845,823**	**12.2%**	**39,652,552** [1]	**388,619**

[1] Net of Estimated Variance

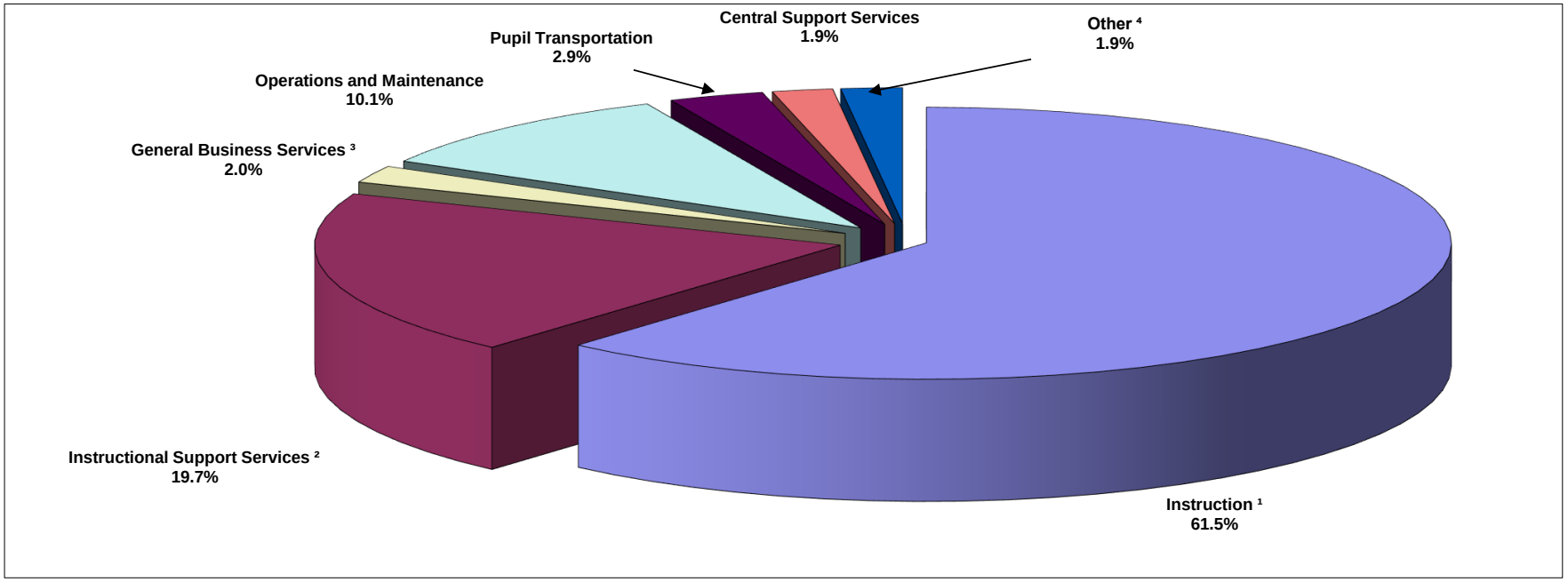
EAST LANSING PUBLIC SCHOOLS



Fiscal Year	Per Pupil Foundation	20j Hold Harmless PP	HB 6212	Foundation Inc (Dec)	Total Foundation	Per Pupil Pro-ration	Net Foundation	$ Change Foundation	% Change Foundation	ARRA [1]
1994-95	6,632	0	0	0	6,632	0	6,632	0	0.0%	0
1995-96	6,632	0	0	153	6,785	0	6,785	153	2.3%	0
1996-97	6,785	0	0	155	6,940	0	6,940	155	2.3%	0
1997-98	6,940	0	0	154	7,094	0	7,094	154	2.2%	0
1998-99	7,094	0	0	0	7,094	0	7,094	0	0.0%	0
1999-00	7,094	124	0	114	7,332	0	7,332	238	3.4%	0
2000-01	7,332	141	0	159	7,632	0	7,632	300	4.1%	0
2001-02	7,632	49	0	251	7,932	0	7,932	300	3.9%	0
2002-03	7,932	0	0	200	8,132	(43)	8,089	157	2.0%	0
2003-04	8,132	0	0	0	8,132	(74)	8,058	(74)	-0.9%	0
2004-05	8,132	0	0	0	8,132	0	8,132	0	0.0%	0
2005-06	8,132	0	0	175	8,307	0	8,307	175	2.2%	0
2006-07	8,307	0	0	210	8,517	0	8,517	210	2.5%	0
2007-08	8,517	0	0	48	8,565	0	8,565	48	0.6%	0
2008-09	8,565	0	0	56	8,621	0	8,621	56	0.7%	(372)
2009-10	8,621	(314)	0	(154)	8,153	0	8,153	(468)	-5.4%	(277)
2010-11	8,153	0	0	(16)	8,137	0	8,137	(16)	-0.2%	(116)
2011-12	8,137	0	182	(300)	8,019	0	8,019	(118)	-1.5%	0
2012-13	8,019	0	0	0	8,019	0	8,019	0	0.0%	0
2013-14	8,019	0	0	30	8,049	0	8,049	30	0.4%	0
2014-15	8,049	0	0	50	8,099	0	8,099	50	0.6%	0
2015-16	8,099	0	0	70	8,169	0	8,169	70	0.9%	0
2016-17	8,169	0	0	60	8,229	0	8,229	60	0.7%	0
2017-18	**8,229**	**0**	**0**	**60**	**8,289**	**0**	**8,289**	**60**	**0.7%**	**0**

[1] The American Recovery and Reinvestment Act (ARRA) provided "Stabilization Funds" to offset Foundation decreases.

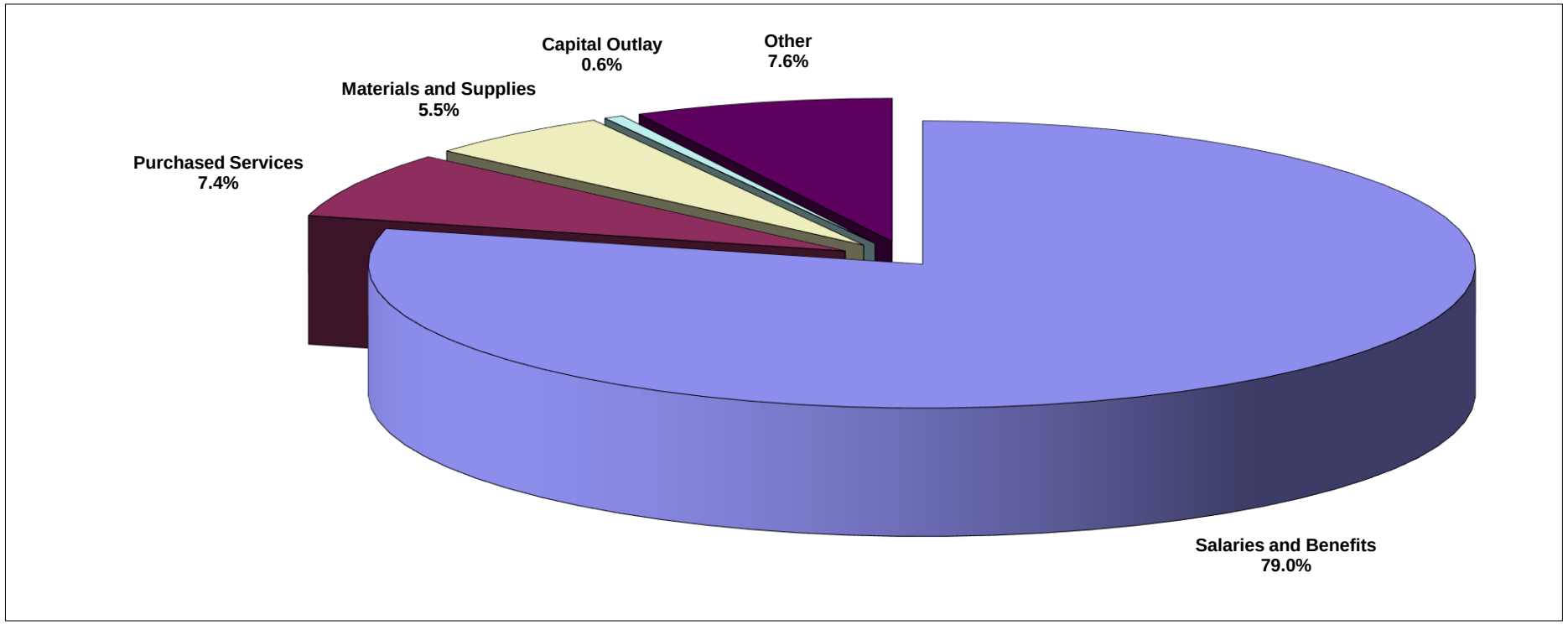
EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY FUNCTION (Before Est. Variance)



	2016-17	2017-18		2017-18			
	ACTUAL	FIRST REVISION	% of Total Expenditures	FINAL REVISION	% of Total Expenditures	$ CHANGE from FIRST Revision	% CHANGE from FIRST Revision
EXPENDITURES:							
Instruction [1]	23,769,541	24,542,130	61.4%	24,631,200	61.5%	89,070	0.4%
Instructional Support Services [2]	7,562,211	7,887,074	19.7%	7,874,943	19.7%	(12,131)	-0.2%
General Business Services [3]	898,735	840,429	2.1%	815,537	2.0%	(24,892)	-3.0%
Operations and Maintenance	4,009,760	4,038,894	10.1%	4,059,068	10.1%	20,174	0.5%
Pupil Transportation	1,023,612	1,070,854	2.7%	1,171,207	2.9%	100,353	9.4%
Central Support Services	709,815	747,542	1.9%	745,572	1.9%	(1,970)	-0.3%
Other [4]	720,850	849,511	2.1%	755,556	1.9%	(93,955)	-11.1%
Total [5]	38,694,524	39,976,434	100.0%	40,053,083	100.0%	76,649	0.2%

[1] Includes Basic Programs and Added Needs
[2] Includes Pupil Support Services, Instructional Staff Services and School Administration
[3] Includes General Administration and Business Services
[4] Includes Athletic Activities, Community Services, Payments to Other Government Agencies, Facilities Acquisition, and Prior Period Adjustments, Debt Service and Operating Transfer Out
[5] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)

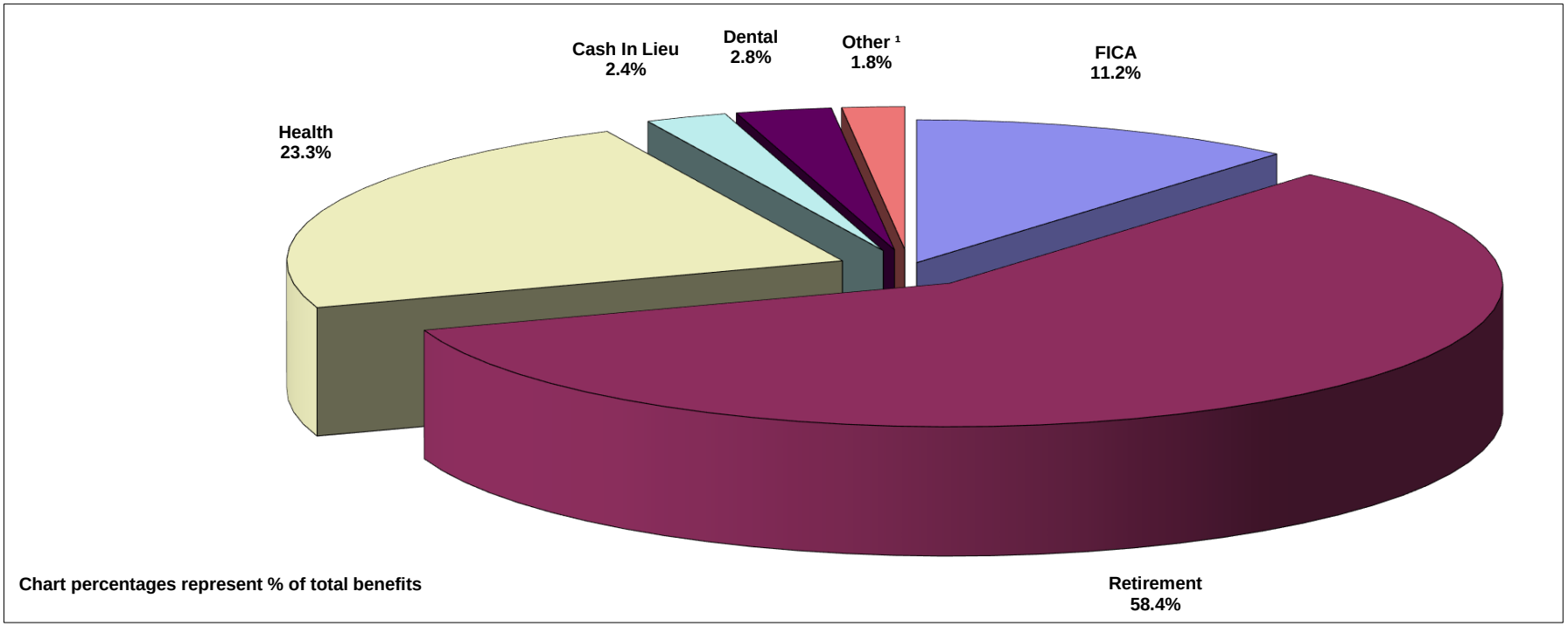


	2016-17	2017-18		2017-18			
	ACTUAL	FIRST REVISION	% of Total Expenditures	FINAL REVISION	% of Total Expenditures	$ CHANGE from FIRST Revision	% CHANGE from FIRST Revision
EXPENDITURES:							
Salaries and Benefits	30,533,657	31,698,013	79.3%	31,634,837	79.0%	(63,176)	-0.2%
Purchased Services	2,913,425	3,019,017	7.6%	2,982,271	7.4%	(36,746)	-1.2%
Materials and Supplies	2,253,595	2,140,069	5.4%	2,185,050	5.5%	44,981	2.1%
Capital Outlay	171,107	224,535	0.6%	223,235	0.6%	(1,300)	-0.6%
Other	2,822,740	2,894,800	7.2%	3,027,690	7.6%	132,890	4.6%
Total [1]	38,694,524	39,976,434	100.1%	40,053,083	100.1%	76,649	0.2%

[1] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND - EMPLOYEE BENEFIT EXPENDITURES (Before Est. Variance)



	2016-17	2017-18		2017-18			
	ACTUAL	FIRST REVISION	% of Total Expenditures	FINAL REVISION	% of Total Expenditures	$ CHANGE from FIRST Revision	% CHANGE from FIRST Revision
EXPENDITURES:							
FICA	1,275,453	1,451,610	3.6%	1,446,213	3.6%	(5,397)	-0.4%
Retirement	6,623,091	7,527,344	18.8%	7,519,505	18.8%	(7,839)	-0.1%
Health	2,744,873	3,021,567	7.6%	3,002,247	7.5%	(19,320)	-0.6%
Cash In Lieu	251,131	303,470	0.8%	305,220	0.8%	1,750	0.6%
Dental	249,502	357,741	0.9%	357,971	0.9%	230	0.1%
Other ¹	208,506	234,359	0.6%	234,096	0.6%	(263)	-0.1%
Total	11,352,556	12,896,091	32.3%	12,865,252	32.2%	(30,839)	-0.2%

¹ LTD, Life, Vision, Workers Comp, Unemployment, Misc.

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2016-17 ACTUAL		FUNCTION	2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	Net 1.00% Favorable Variance	2017-18 FINAL BUDGET REVISION Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
8,885,308	111	Elementary	8,652,598	8,868,304	8,908,665	8,998,652	5,153,528	3,461,535	46,479	166,972	26,363	143,775
3,896,163	112	Middle School	3,997,856	3,928,998	3,941,147	3,980,957	2,243,154	1,566,517	37,350	71,902	14,299	47,735
6,075,074	113	High School	6,090,283	6,157,199	6,177,565	6,239,965	3,262,411	2,216,767	94,300	137,477	67,975	461,035
249,181	118	Pre-Kindergarten	268,729	271,568	270,911	273,647	144,633	118,714	0	6,900	0	3,400
2,422	119	Summer School	49,406	45,514	45,522	45,982	30,849	15,133	0	0	0	0
19,108,148		Total Basic Programs	19,058,872	19,271,583	19,343,810	19,539,203	10,834,575	7,378,666	178,129	383,251	108,637	655,945
3,230,327	122	Special Education	3,251,530	3,546,012	3,564,901	3,600,910	1,557,235	1,280,164	47,925	8,000	1,500	706,086
1,431,066	125	Compensatory Education	1,371,924	1,479,113	1,476,176	1,491,087	864,781	573,600	9,348	34,158	1,000	8,200
4,661,393		Total Added Needs	4,623,454	5,025,125	5,041,077	5,091,997	2,422,016	1,853,764	57,273	42,158	2,500	714,286
23,769,541		Total Instruction	23,682,326	24,296,708	24,384,887	24,631,200	13,256,591	9,232,430	235,402	425,409	111,137	1,370,231
579,041	212	Guidance	587,431	596,796	590,038	595,998	341,021	245,977	0	9,000	0	0
218,423	213	Health	255,844	234,673	230,632	232,962	45,565	45,397	4,000	2,000	2,000	134,000
165,348	214	Psychology	164,995	166,993	156,484	158,065	91,199	62,266	600	4,000	0	0
575,103	215	Speech	584,676	579,233	592,488	598,473	338,902	219,680	6,700	5,000	2,000	26,191
593,812	216	Social Work	597,586	706,860	707,880	715,030	438,981	271,949	100	2,000	2,000	0
381,448	218	Teacher Consultant	390,110	388,638	399,759	403,797	166,012	115,513	1,000	2,500	1,500	117,272
130,622	219	Other Pupil Support	154,443	155,081	156,119	157,696	81,704	38,875	0	0	0	37,117
2,643,797		Total Pupil Support Services	2,735,085	2,828,274	2,833,400	2,862,021	1,503,384	999,657	12,400	24,500	7,500	314,580
891,083	221	Improvement of Instruction	731,904	787,442	791,725	799,722	291,045	161,564	155,385	79,324	3,504	108,900
508,331	222	Educational Media Services	507,030	516,986	491,953	496,922	240,300	202,272	10,800	38,150	2,700	2,700
54,068	224	Educational Television	60,712	60,114	60,121	60,728	33,432	21,196	200	1,500	4,000	400
271,179	225	Instruction Related Technology	271,262	275,022	283,644	286,509	158,050	97,459	9,000	0	0	22,000
506,901	226	Supervision of Instructional Staff	555,763	566,247	566,327	572,047	341,249	220,698	2,940	5,000	1,660	500
20,280	227	Academic Student Assessment	25,604	45,253	45,255	45,712	10,000	4,749	8,100	5,700	0	17,163
297,981	229	Other Instructional Staff Services	320,649	294,482	294,220	297,192	143,900	110,492	15,800	23,000	0	4,000
2,549,823		Total Instructional Staff Services	2,472,924	2,545,546	2,533,245	2,558,832	1,217,976	818,430	202,225	152,674	11,864	155,663
127,266	231	Board of Education	120,780	117,810	90,387	91,300	0	0	83,000	1,300	0	7,000
343,286	232	Executive Administration	283,159	280,929	278,879	281,696	161,212	105,784	3,000	8,500	1,200	2,000
470,552		Total General Administration	403,939	398,739	369,266	372,996	161,212	105,784	86,000	9,800	1,200	9,000
2,352,017	241	Office of the Principal	2,384,372	2,416,563	2,411,729	2,436,090	1,418,685	956,673	27,897	13,800	8,535	10,500
16,574	249	Other School Administration	17,820	17,820	17,820	18,000	0	0	7,000	11,000	0	0
2,368,591		Total School Administration	2,402,192	2,434,383	2,429,549	2,454,090	1,418,685	956,673	34,897	24,800	8,535	10,500
357,040	252	Fiscal Services	355,013	359,017	362,162	365,820	206,038	134,282	17,000	3,500	0	5,000
51,644	257	Internal Services	48,890	54,278	55,963	56,528	3,996	4,041	43,691	4,800	0	0
19,499	259	Other Business	19,499	19,991	19,991	20,193	0	0	18,193	0	0	2,000
428,183		Total Business Services	423,402	433,286	438,116	442,541	210,034	138,323	78,884	8,300	0	7,000

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2016-17 ACTUAL		FUNCTION	2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	Net 1.00% Favorable Variance	2017-18 FINAL BUDGET REVISION Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
3,895,921	261	Operating Buildings Services	3,828,476	3,857,109	3,876,587	3,915,744	353,851	245,620	1,864,985	1,414,192	16,920	20,176
113,839	266	Building Security	128,526	141,396	141,891	143,324	0	0	128,324	2,000	12,500	500
4,009,760		Total Operations and Maintenance	3,957,002	3,998,505	4,018,478	4,059,068	353,851	245,620	1,993,309	1,416,192	29,420	20,676
1,023,612	271	Pupil Transportation	1,042,705	1,060,145	1,159,495	1,171,207	0	0	11,500	52,115	0	1,107,592
0	281	Planning, Research, Development	1,287	1,287	0	0	0	0	0	0	0	0
47,044	282	Communication Services	54,322	57,175	57,178	57,756	14,327	9,071	11,150	2,460	1,500	19,248
278,080	283	Staff/Personnel Services	277,745	287,397	289,616	292,541	141,006	85,035	55,100	2,500	0	8,900
368,657	284	Non-Instructional Technology	366,420	377,922	375,034	378,822	106,978	72,104	166,800	1,000	31,440	500
16,034	285	Pupil Accounting	16,030	16,286	16,288	16,453	9,444	7,009	0	0	0	0
709,815		Total Central Support Services	715,804	740,067	738,116	745,572	271,755	173,219	233,050	5,960	32,940	28,648
705,491	293	Athletic Activities	705,716	728,615	722,603	729,902	376,097	195,116	73,950	60,300	20,639	3,800
15,359	3xx	Community Services	33,499	25,397	25,397	25,654	0	0	20,654	5,000	0	0
0	4xx	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	87,003	0	0	0	0	0	0	0	0
0	5xx	Debt Service - Long Term	0	0	0	0	0	0	0	0	0	0
38,694,524		Total General Fund	38,574,594	39,576,668	39,652,552	40,053,083	18,769,585	12,865,252	2,982,271	2,185,050	223,235	3,027,690
			net est. variance	net est. variance	99.00%							
		Percent of Total [1]				100.0%	46.9%	32.1%	7.4%	5.5%	0.6%	7.6%
		2017-18 FIRST BUDGET REVISION (before est. variance)				39,976,434	18,801,922	12,896,091	3,019,017	2,140,069	224,535	2,894,800
		$ CHANGE				76,649	(32,337)	(30,839)	(36,746)	44,981	(1,300)	132,890
		% CHANGE				0.2%	-0.2%	-0.2%	-1.2%	2.1%	-0.6%	4.6%
		2016-17 ACTUAL				38,694,524	18,464,905	12,068,752	2,913,425	2,253,595	171,107	2,822,740
		$ CHANGE				1,358,559	304,680	796,500	68,846	(68,545)	52,128	204,950
		% CHANGE				3.5%	1.7%	6.6%	2.4%	-3.0%	30.5%	7.3%

[1] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

NET EXPENDITURE CHANGES (Before Est. Variance)

	FUNCTION	2017-18 FINAL BUDGET REVISION VS. 2017-18 FIST BUDGET REVISION Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
111	Elementary	40,769	11,765	41,689	0	1,715	0	(14,400)
112	Middle School	12,272	8,680	13,197	0	595	0	(10,200)
113	High School	20,572	(1,820)	15,377	3,750	(1,235)	0	4,500
118	Pre-Kindergarten	(664)	0	36	0	0	0	(700)
119	Summer School	8	0	8	0	0	0	0
	Total Basic Programs	72,957	18,625	70,307	3,750	1,075	0	(20,800)
122	Special Education	19,080	(19,233)	(11,229)	0	0	0	49,542
125	Compensatory Education	(2,967)	(2,410)	843	0	0	0	(1,400)
	Total Added Needs	16,113	(21,643)	(10,386)	0	0	0	48,142
	Total Instruction	89,070	(3,018)	59,921	3,750	1,075	0	27,342
212	Guidance	(6,826)	(3,000)	174	0	0	0	(4,000)
213	Health	(4,081)	(880)	(408)	0	0	0	(2,793)
214	Psychology	(10,615)	(7,500)	(3,115)	0	0	0	0
215	Speech	13,389	8,210	5,357	0	0	0	(178)
216	Social Work	1,030	0	1,030	0	0	0	0
218	Teacher Consultant	11,233	3,500	2,796	0	0	0	4,937
219	Other Pupil Support	1,049	0	20	0	0	0	1,029
	Total Pupil Support Services	5,179	330	5,854	0	0	0	(1,005)
221	Improvement of Instruction	4,326	(1,972)	(902)	3,200	500	0	3,500
222	Educational Media Services	(25,286)	(12,611)	(13,275)	0	0	0	600
224	Educational Television	7	0	7	0	0	0	0
225	Instruction Related Technology	8,709	0	709	8,000	0	0	0
226	Supervision of Instructional Staff	80	0	80	0	0	0	0
227	Academic Student Assessment	2	0	2	0	0	0	0
229	Other Instructional Staff Services	(265)	0	35	0	0	0	(300)
	Total Instructional Staff Services	(12,427)	(14,583)	(13,344)	11,200	500	0	3,800
231	Board of Education	(27,700)	0	0	(27,700)	0	0	0
232	Executive Administration	(2,071)	0	629	(700)	0	0	(2,000)
	Total General Administration	(29,771)	0	629	(28,400)	0	0	(2,000)

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

NET EXPENDITURE CHANGES (Before Est. Variance)

	FUNCTION	2017-18 FINAL BUDGET REVISION VS. 2017-18 FIST BUDGET REVISION Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
241	Office of the Principal	(4,883)	(8,917)	4,034	0	0	0	0
249	Other School Administration	0	0	0	0	0	0	0
	Total School Administration	(4,883)	(8,917)	4,034	0	0	0	0
252	Fiscal Services	3,177	0	977	2,200	0	0	0
257	Internal Services	1,702	0	1	1,701	0	0	0
259	Other Business	0	0	0	0	0	0	0
	Total Business Services	4,879	0	978	3,901	0	0	0
261	Operating Buildings Services	19,674	0	1,265	(29,697)	36,406	(1,300)	13,000
266	Building Security	500	0	0	0	0	0	500
	Total Operations and Maintenance	20,174	0	1,265	(29,697)	36,406	(1,300)	13,500
271	Pupil Transportation	100,353	0	0	1,500	6,000	0	92,853
281	Planning, Research, Development	(1,300)	0	0	0	0	0	(1,300)
282	Communication Services	3	0	3	0	0	0	0
283	Staff/Personnel Services	2,241	0	541	1,000	1,000	0	(300)
284	Non-Instructional Technology	(2,917)	(1,972)	(945)	0	0	0	0
285	Pupil Accounting	3	0	3	0	0	0	0
	Total Central Support Services	(1,970)	(1,972)	(398)	1,000	1,000	0	(1,600)
293	Athletic Activities	(6,073)	(4,177)	(1,896)	0	0	0	0
3xx	Community Services	0	0	0	0	0	0	0
4xx	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	(87,882)	0	(87,882)	0	0	0	0
5xx	Debt Service - Long Term	0	0	0	0	0	0	0
	Total General Fund	76,649	(32,337)	(30,839)	(36,746)	44,981	(1,300)	132,890
	Percent of Total [1]	100.0%	-42.2%	-40.2%	-47.9%	58.7%	-1.7%	173.4%

[1] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

FOUR YEAR EXPENDITURES COMPARISON (Net Est. Variance)

		2014-15		2015-16		2016-17		2017-18		
	FUNCTION:	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL REVISION	% of TOTAL	$ CHANGE vs. 2016-17 ACTUAL
111	Elementary	8,426,586	23.4%	8,361,673	23.1%	8,885,308	22.9%	8,908,665	22.5%	23,357
112	Middle School	3,583,015	10.0%	3,845,280	10.6%	3,896,163	10.1%	3,941,147	9.9%	44,984
113	High School	5,851,768	16.3%	5,961,498	16.5%	6,075,074	15.5%	6,177,565	15.6%	102,491
118	Pre-Kindergarten	246,978	0.7%	234,519	0.6%	249,181	0.7%	270,911	0.7%	21,730
119	Summer School	11,233	0.0%	12,402	0.0%	2,422	0.1%	45,522	0.1%	43,100
	Total Basic Programs	18,119,580	50.4%	18,415,372	50.8%	19,108,148	49.3%	19,343,810	48.8%	235,662
122	Special Education	2,998,147	8.3%	2,933,290	8.1%	3,230,327	8.3%	3,564,901	9.0%	334,574
125	Compensatory Education	1,137,013	3.2%	1,165,162	3.2%	1,431,066	3.8%	1,476,176	3.7%	45,110
	Total Added Needs	4,135,160	11.5%	4,098,452	11.3%	4,661,393	12.1%	5,041,077	12.7%	379,684
	Total Instruction	22,254,740	61.9%	22,513,824	62.1%	23,769,541	61.4%	24,384,887	61.5%	615,346
212	Guidance	568,728	1.6%	562,482	1.6%	579,041	1.5%	590,038	1.5%	10,997
213	Health	186,626	0.5%	206,273	0.6%	218,423	0.7%	230,632	0.6%	12,209
214	Psychology	159,590	0.4%	165,953	0.5%	165,348	0.4%	156,484	0.4%	(8,864)
215	Speech	610,868	1.7%	558,904	1.5%	575,103	1.5%	592,488	1.5%	17,385
216	Social Work	482,676	1.3%	519,742	1.4%	593,812	1.5%	707,880	1.8%	114,068
218	Teacher Consultant	373,703	1.0%	391,310	1.1%	381,448	1.0%	399,759	1.0%	18,311
219	Other Pupil Support	116,784	0.3%	125,548	0.3%	130,622	0.4%	156,119	0.4%	25,497
	Total Pupil Support Services	2,498,975	6.8%	2,530,212	7.0%	2,643,797	7.0%	2,833,400	7.2%	189,603
221	Improvement of Instruction	963,191	2.7%	677,635	1.9%	891,083	2.5%	791,725	2.0%	(99,358)
222	Educational Media Services	421,072	1.2%	429,422	1.2%	508,331	1.3%	491,953	1.2%	(16,378)
224	Educational Television	54,738	0.2%	52,152	0.1%	54,068	0.2%	60,121	0.2%	6,053
225	Instruction Related Technology	272,728	0.8%	244,152	0.7%	271,179	0.7%	283,644	0.7%	12,465
226	Supervision of Instructional Staff	592,194	1.6%	535,161	1.5%	506,901	1.4%	566,327	1.4%	59,426
227	Academic Student Assessment	16,894	0.0%	20,341	0.1%	20,280	0.1%	45,255	0.1%	24,975
229	Other Instructional Staff Services	278,863	0.8%	297,910	0.8%	297,981	0.8%	294,220	0.7%	(3,761)
	Total Instructional Staff Support	2,599,680	7.3%	2,256,773	6.3%	2,549,823	7.0%	2,533,245	6.3%	(16,578)
231	Board of Education	124,462	0.3%	70,827	0.2%	127,266	0.3%	90,387	0.2%	(36,879)
232	Executive Administration	250,930	0.7%	288,702	0.8%	343,286	0.8%	278,879	0.7%	(64,407)
	Total General Administration	375,392	1.0%	359,529	1.0%	470,552	1.1%	369,266	0.9%	(101,286)

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

FOUR YEAR EXPENDITURES COMPARISON (Net Est. Variance)

		2014-15		2015-16		2016-17		2017-18		
	FUNCTION:	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL REVISION	% of TOTAL	$ CHANGE vs. 2016-17 ACTUAL
241	Office of the Principal	2,134,076	5.9%	2,284,614	6.3%	2,352,017	6.1%	2,411,729	6.1%	59,712
249	Other School Administration	18,269	0.1%	16,148	0.0%	16,574	0.0%	17,820	0.0%	1,246
	Total School Administration	2,152,345	6.0%	2,300,762	6.3%	2,368,591	6.1%	2,429,549	6.1%	60,958
252	Fiscal Services	348,000	1.0%	312,461	0.9%	357,040	0.9%	362,162	0.9%	5,122
257	Internal Services	45,414	0.1%	49,596	0.1%	51,644	0.1%	55,963	0.1%	4,319
259	Other Business	22,694	0.1%	21,912	0.1%	19,499	0.1%	19,991	0.1%	492
	Total Business Services	416,108	1.2%	383,969	1.1%	428,183	1.1%	438,116	1.1%	9,933
261	Operating Buildings Services	3,314,319	9.2%	3,443,606	9.5%	3,895,921	9.5%	3,876,587	9.8%	(19,334)
266	Building Security	92,565	0.3%	106,832	0.3%	113,839	0.3%	141,891	0.4%	28,052
	Total Operations and Maintenance	3,406,884	9.5%	3,550,438	9.8%	4,009,760	9.8%	4,018,478	10.2%	8,718
271	Pupil Transportation	1,022,490	2.8%	967,662	2.7%	1,023,612	2.7%	1,159,495	2.9%	135,883
281	Planning, Research, Development	1,243	0.0%	0	0.0%	0	0.0%	0	0.0%	0
282	Communication Services	48,974	0.1%	75,140	0.2%	47,044	0.1%	57,178	0.1%	10,134
283	Staff/Personnel Services	179,564	0.5%	257,597	0.7%	278,080	0.8%	289,616	0.7%	11,536
284	Non-Instructional Technology	285,768	0.8%	317,593	0.9%	368,657	0.9%	375,034	0.9%	6,377
285	Pupil Accounting	15,178	0.0%	15,682	0.0%	16,034	0.0%	16,288	0.0%	254
	Total Central Support Services	530,727	1.4%	666,012	1.8%	709,815	1.8%	738,116	1.7%	28,301
	Total Support Services	13,002,601	36.0%	13,015,357	36.0%	14,204,133	36.6%	14,519,665	36.4%	315,532
293	Athletic Activities	642,423	1.8%	677,095	1.9%	705,491	1.8%	722,603	1.8%	17,112
3xx	Community Services	29,299	0.1%	22,569	0.1%	15,359	0.1%	25,397	0.1%	10,038
4xx	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	23,238	0.1%	0	0.0%	0	0.0%	0	0.0%	0
5xx	Debt Service - Long Term	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0
	Total [1]	35,952,301	99.9%	36,228,845	100.1%	38,694,524	99.9%	39,652,552	99.8%	958,028
								net est. variance		

[1] Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

FOOD SERVICE FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
467,965	Food Sales	482,705	479,150	480,130	980	12,165
21,283	Catered Events	20,000	18,000	16,300	(1,700)	(4,983)
965	Other	1,000	1,000	1,000	0	35
	State:					
0	Breakfast - Supplemental	0	0	0	0	0
39,080	Lunch	41,400	40,202	44,653	4,451	5,573
	Federal:					
126,184	Breakfast	126,300	136,400	132,900	(3,500)	6,716
461,677	Lunch	465,600	480,300	468,400	(11,900)	6,723
1,031	Summer Food Service Program	0	0	2,500	2,500	1,469
85,817	USDA Commodity	70,000	70,000	86,000	16,000	183
1,204,002	Total Revenues	1,207,005	1,225,052	1,231,883	6,831	27,881
	Expenditures:					
56,277	Salaries	88,677	88,676	93,625	4,949	37,348
27,437	Employee Benefits	40,191	41,896	44,267	2,371	16,830
507,585	Purchased Services	491,800	510,500	520,100	9,600	12,515
510,134	Supplies & Materials	503,000	512,700	519,600	6,900	9,466
11,018	Capital Outlay	24,500	24,500	20,500	(4,000)	9,482
16,974	Other	18,100	18,100	17,500	(600)	526
1,129,425	Total Expenditures	1,166,268	1,196,372	1,215,592	19,220	86,167
74,577	Excess (Deficit) of Revenues over (under) Expenditures	40,737	28,680	16,291	(12,389)	(58,286)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
1,626	Other	0	0	0	0	(1,626)
1,626	Total Other Financing (Uses) Sources	0	0	0	0	(1,626)
76,203	Increase (Decrease) in Fund Balance	40,737	28,680	16,291	(12,389)	(59,912)
170,417	Fund Balance - Beginning of Year	186,869	246,620	246,620	0	76,203
246,620	Fund Balance - End of Year	227,606	275,300	262,911	(12,389)	16,291
21.8%	Fund Balance as a Percentage of Expenditures	19.5%	23.0%	21.6%		

EAST LANSING PUBLIC SCHOOLS

2013 DEBT FUND (TECHNOLOGY, SECURITY AND COMMUNICATION BONDS)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
1,123,544	Property Taxes (net 0.25% est. delinquent/uncollectible)	1,039,266	1,039,265	1,038,097	(1,168)	(85,447)
1,475	Payment in Lieu of Taxes	6,000	3,600	3,600	0	2,125
418	Delinquent Property Taxes (includes penalties & interest)	1,500	1,200	1,200	0	782
(888)	Property Tax Refunds (MTT/STC/Board of Review)	(6,000)	(4,000)	(4,000)	0	(3,112)
1,850	Interest on Investments	1,600	1,700	1,800	100	(50)
0	Other	0	0	0	0	0
1,126,399	Total Revenues	1,042,366	1,041,765	1,040,697	(1,068)	(85,702)
	Expenditures:					
	Due November:					
31,800	Interest on Bonded Debt	16,125	16,125	16,125	0	(15,675)
	Due May:					
1,045,000	Redemption of Principal (matures May 2018)	1,075,000	1,075,000	1,075,000	0	30,000
31,800	Interest on Bonded Debt	16,125	16,125	16,125	0	(15,675)
339	Dues and Fees	400	400	350	(50)	11
0	Other - Costs of Bond Issuance	0	0	0	0	0
1,108,939	Total Expenditures	1,107,650	1,107,650	1,107,600	(50)	(1,339)
17,460	Excess (Deficit) of Revenues over (under) Expenditures	(65,284)	(65,885)	(66,903)	(1,018)	(84,363)
	Other Financing (Uses) Sources					
0	Operating Transfers	(36,155)	(37,246)	(36,228)	1,018	(36,228)
0	Sale of Bonds	0	0	0	0	0
0	Total Other Financing (Uses) Sources	(36,155)	(37,246)	(36,228)	1,018	(36,228)
17,460	Increase (Decrease) in Fund Balance	(101,439)	(103,131)	(103,131)	0	(120,591)
85,671	Fund Balance - Beginning of Year	101,439	103,131	103,131	0	17,460
103,131	Fund Balance - End of Year	0	0	0	0	(103,131)

EAST LANSING PUBLIC SCHOOLS

2015 DEBT FUND (REFUNDING of 2005 REFUNDING SERIES B BONDS)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
4,367,580	Property Taxes (net 0.25% est. delinquent/uncollectible)	4,082,095	4,082,096	4,077,507	(4,589)	(290,073)
5,734	Payment in Lieu of Taxes	23,000	14,100	14,100	0	8,366
1,671	Delinquent Property Taxes (includes penalties & interest)	6,500	4,600	4,600	0	2,929
(3,699)	Property Tax Refunds (MTT/STC/Board of Review)	(11,000)	(9,000)	(9,000)	0	(5,301)
6,620	Interest on Investments	5,600	5,300	5,600	300	(1,020)
0	Other	0	0	0	0	0
4,377,906	Total Revenues	4,106,195	4,097,096	4,092,807	(4,289)	(285,099)
	Expenditures:					
	Due November:					
890,250	Interest on Bonded Debt	827,125	827,125	827,125	0	(63,125)
	Due May:					
2,525,000	Redemption of Principal (matures May 2030)	2,555,000	2,555,000	2,555,000	0	30,000
0	Redemption of Principal - SLRF	0	0	0	0	0
890,250	Interest on Bonded Debt	827,125	827,125	827,125	0	(63,125)
0	Interest on SLRF	0	0	0	0	0
334	Dues and Fees	400	400	350	(50)	16
0	Other - Costs of Bond Issuance	0	0	0	0	0
4,305,834	Total Expenditures	4,209,650	4,209,650	4,209,600	(50)	(96,234)
72,072	Excess (Deficit) of Revenues over (under) Expenditures	(103,455)	(112,554)	(116,793)	(4,239)	(188,865)
	Other Financing (Uses) Sources					
0	Operating Transfers	36,155	37,246	36,228	(1,018)	36,228
0	Sale of Bonds	0	0	0	0	0
0	Total Other Financing (Uses) Sources	36,155	37,246	36,228	(1,018)	36,228
72,072	Increase (Decrease) in Fund Balance	(67,300)	(75,308)	(80,565)	(5,257)	(152,637)
186,591	Fund Balance - Beginning of Year	259,900	258,663	258,663	0	72,072
258,663	Fund Balance - End of Year	192,600	183,355	178,098	(5,257)	(80,565)

EAST LANSING PUBLIC SCHOOLS

2017 DEBT FUND (ELEMENTARY BONDS)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
0	Property Taxes (net 0.25% est. delinquent/uncollectible)	2,488,388	2,488,389	2,485,590	(2,799)	2,485,590
0	Payment in Lieu of Taxes	0	5,000	5,000	0	5,000
0	Delinquent Property Taxes (includes penalties & interest)	0	0	0	0	0
0	Property Tax Refunds (MTT/STC/Board of Review)	0	0	0	0	0
0	Interest on Investments	3,400	2,300	2,400	100	2,400
0	Other	0	0	0	0	0
0	Total Revenues	2,491,788	2,495,689	2,492,990	(2,699)	2,492,990
	Expenditures:					
	Due November:					
0	Interest on Bonded Debt	930,718	930,717	930,717	0	930,717
	Due May:					
0	Redemption of Principal (matures May 2042)	0	0	0	0	0
0	Redemption of Principal - SLRF	0	0	0	0	0
0	Interest on Bonded Debt	1,362,025	1,362,025	1,362,025	0	1,362,025
0	Interest on SLRF	0	0	0	0	0
0	Dues and Fees	500	500	800	300	800
0	Other - Costs of Bond Issuance	0	0	0	0	0
0	Total Expenditures	2,293,243	2,293,242	2,293,542	300	2,293,542
0	Excess (Deficit) of Revenues over (under) Expenditures	198,545	202,447	199,448	(2,999)	199,448
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0	0
0	Increase (Decrease) in Fund Balance	198,545	202,447	199,448	(2,999)	199,448
0	Fund Balance - Beginning of Year	0	0	0	0	0
0	Fund Balance - End of Year	198,545	202,447	199,448	(2,999)	199,448

EAST LANSING PUBLIC SCHOOLS

SINKING FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
1,354,574	Property Taxes (net 0.25% est. delinquent/uncollectible)	1,382,370	1,385,846	1,384,281	(1,565)	29,707
1,781	Payment in Lieu of Taxes	7,000	4,600	4,600	0	2,819
492	Delinquent Property Taxes (includes penalties & interest)	1,500	1,100	1,100	0	608
(1,081)	Property Tax Refunds (MTT/STC/Board of Review)	(5,000)	(3,600)	(3,600)	0	(2,519)
0	Interest on Investments	0	0	0	0	0
27,548	Other	0	0	0	0	(27,548)
1,383,314	Total Revenues	1,385,870	1,387,946	1,386,381	(1,565)	3,067
	Expenditures:					
10,118	Donley Elementary	10,000	9,500	9,600	100	(518)
3,471	Glencairn Elementary	10,000	9,000	4,400	(4,600)	929
9,302	Marble Elementary	10,000	16,000	13,800	(2,200)	4,498
9,525	Pinecrest Elementary	10,000	10,500	19,100	8,600	9,575
4,229	Red Cedar Elementary	10,000	10,000	8,800	(1,200)	4,571
58,098	Whitehills Elementary	10,000	10,000	7,800	(2,200)	(50,298)
711,236	MacDonald Middle School	71,000	200,600	249,100	48,500	(462,136)
332,916	East Lansing High School	252,821	387,000	504,800	117,800	171,884
1,100	Towar	5,000	7,500	6,000	(1,500)	4,900
1,139,995	Total Expenditures	388,821	660,100	823,400	163,300	(316,595)
243,319	Excess (Deficit) of Revenues over (under) Expenditures	997,049	727,846	562,981	(164,865)	319,662
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0	0
243,319	Increase (Decrease) in Fund Balance	997,049	727,846	562,981	(164,865)	319,662
650,653	Fund Balance - Beginning of Year	969,657	893,972	893,972	0	243,319
893,972	Fund Balance - End of Year	1,966,706	1,621,818	1,456,953	(164,865)	562,981

EAST LANSING PUBLIC SCHOOLS

2012 CAPITAL PROJECTS FUND (SALE OF TIMBERLANE BUILDING)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
0	Interest on Investments	0	0	0	0	0
0	Other	0	0	0	0	0
0	Total Revenues	0	0	0	0	0
	Expenditures:					
9,115	Donley Elementary	8,750	14,500	15,700	1,200	6,585
9,114	Glencairn Elementary	8,750	14,500	15,700	1,200	6,586
9,114	Marble Elementary	8,750	14,500	15,700	1,200	6,586
9,114	Pinecrest Elementary	8,750	14,500	15,700	1,200	6,586
2,946	Red Cedar Elementary	3,750	3,000	1,300	(1,700)	(1,646)
9,114	Whitehills Elementary	8,750	14,500	15,700	1,200	6,586
39,834	MacDonald Middle School	21,250	45,000	53,100	8,100	13,266
13,239	East Lansing High School	41,250	16,000	168,200	152,200	154,961
0	Towar	0	0	0	0	0
101,590	Total Expenditures	110,000	136,500	301,100	164,600	199,510
(101,590)	Excess (Deficit) of Revenues over (under) Expenditures	(110,000)	(136,500)	(301,100)	(164,600)	(199,510)
	Other Financing (Uses) Sources					
(148,180)	Operating Transfers	0	(45,000)	(45,000)	0	103,180
0	Sale of Bonds	0	0	0	0	0
(148,180)	Total Other Financing (Uses) Sources	0	(45,000)	(45,000)	0	103,180
(249,770)	Increase (Decrease) in Fund Balance	(110,000)	(181,500)	(346,100)	(164,600)	(96,330)
1,346,313	Fund Balance - Beginning of Year	1,038,544	1,096,543	1,096,543	0	(249,770)
1,096,543	Fund Balance - End of Year	928,544	915,043	750,443	(164,600)	(346,100)

EAST LANSING PUBLIC SCHOOLS

2013 CAPITAL PROJECTS FUND (TECHNOLOGY, SECURITY AND COMMUNICATION BOND)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
0	Local	0	0	0	0	0
13,433	State	0	0	0	0	(13,433)
0	Federal	0	0	0	0	0
13,433	Total Revenues	0	0	0	0	(13,433)
	Expenditures:					
32,874	Donley Elementary	0	17,041	17,041	0	(15,833)
31,014	Glencairn Elementary	0	33,347	33,347	0	2,333
33,703	Marble Elementary	0	17,094	17,094	0	(16,609)
37,975	Pinecrest Elementary	0	17,199	17,199	0	(20,776)
8,869	Red Cedar Elementary	0	0	0	0	(8,869)
35,564	Whitehills Elementary	0	17,146	17,146	0	(18,418)
37,691	MacDonald Middle School	0	78,561	78,561	0	40,870
89,904	East Lansing High School	92,553	171,208	171,208	0	81,304
0	Towar	0	0	0	0	0
307,594	Total Expenditures	92,553	351,596	351,596	0	44,002
(294,161)	Excess (Deficit) of Revenues over (under) Expenditures	(92,553)	(351,596)	(351,596)	0	(57,435)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0	0
(294,161)	Increase (Decrease) in Fund Balance	(92,553)	(351,596)	(351,596)	0	(57,435)
645,757	Fund Balance - Beginning of Year	92,553	351,596	351,596	0	(294,161)
351,596	Fund Balance - End of Year	0	0	0	0	(351,596)

EAST LANSING PUBLIC SCHOOLS

2017 CAPITAL PROJECTS FUND (ELEMENTARY BOND)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2016-17 ACTUAL		2017-18 RECOMMENDED BUDGET	2017-18 FIRST REVISION	2017-18 FINAL REVISION	$ CHANGE FINAL REVISION vs. FIRST REVISION	$ CHANGE FINAL REVISION vs. 2016-17 ACTUAL
	Revenues:					
	Local:					
(30,248)	Interest on Investments	533,718	533,718	533,500	(218)	563,748
0	Other	0	0	0	0	0
(30,248)	Total Revenues	533,718	533,718	533,500	(218)	563,748
	Expenditures:					
104,547	Donley Elementary	1,524,259	1,524,259	1,234,000	(290,259)	1,129,453
105,706	Glencairn Elementary	1,572,593	1,572,593	1,215,000	(357,593)	1,109,294
104,784	Marble Elementary	0	0	8,000	8,000	(96,784)
105,512	Pinecrest Elementary	0	0	6,000	6,000	(99,512)
94,666	Red Cedar Elementary	9,794,796	9,794,796	8,865,000	(929,796)	8,770,334
105,751	Whitehills Elementary	0	0	5,500	5,500	(100,251)
620,966	Total Expenditures	12,891,648	12,891,648	11,333,500	(1,558,148)	10,712,534
(651,214)	Excess (Deficit) of Revenues over (under) Expenditures	(12,357,930)	(12,357,930)	(10,800,000)	1,557,930	(10,148,786)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
67,396,712	Sale of Bonds	0	0	0	0	(67,396,712)
67,396,712	Total Other Financing (Uses) Sources	0	0	0	0	(67,396,712)
66,745,498	Increase (Decrease) in Fund Balance	(12,357,930)	(12,357,930)	(10,800,000)	1,557,930	(77,545,498)
0	Fund Balance - Beginning of Year	66,998,694	66,745,498	66,745,498	0	66,745,498
66,745,498	Fund Balance - End of Year	54,640,764	54,387,568	55,945,498	1,557,930	(10,800,000)

EAST LANSING PUBLIC SCHOOLS

BLENDED PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)

THREE-YEAR COMPARISON BY BUILDING

	90% 10/7/2015 Fall 15	*10%* 2/11/2015 Supp 15	Audited 2015-16 Blended Count	*90%* 10/5/2016 Fall 16	*10%* 2/20/2016 Supp 16	Audited 2016-17 Blended Count	*90%* Unaudited 10/4/2017 Fall 17	*10%* Audited 2/8/2017 Supp 17	Projected 2017-18 Blended Count
ELEMENTARY:									
Donley	276.00	304.00	278.80	272.87	274.00	272.98	273.00	276.00	273.30
Glencairn	303.00	296.00	302.30	307.00	312.00	307.50	301.00	309.00	301.80
Marble	351.81	345.61	351.19	359.83	346.81	358.53	364.00	362.00	363.80
Pinecrest	383.00	359.32	380.63	397.29	386.00	396.16	398.76	403.79	399.26
Whitehills	352.00	307.00	347.50	318.89	353.00	322.30	325.00	319.00	324.40
Total Elementary	1,665.81	1,611.93	1,660.42	1,655.88	1,671.81	1,657.47	1,661.76	1,669.79	1,662.56
MacDonald Middle School	826.64	769.83	820.96	846.19	816.67	843.24	840.92	841.47	840.98
East Lansing High School	1,112.47	1,102.44	1,111.46	1,102.73	1,085.64	1,101.02	1,112.48	1,076.42	1,108.87
NON-PUBLICS:									
Greater Lansing Islamic	0.00	2.36	0.24	0.00	0.00	0.00	0.00	0.00	0.00
Saint Thomas Aquinas	21.43	23.93	21.68	0.00	21.23	2.12	0.00	0.00	0.00
	21.43	26.29	21.92	0.00	21.23	2.12	0.00	0.00	0.00
TOTAL PUPIL MEMBERSHIP COUNT	3,626.35	3,510.49	3,614.76	3,604.80	3,595.35	3,603.85	3,615.16	3,587.68	3,612.41
Blended count FTE change from prior year			111.40			(10.91)			8.56
Blended count % change from prior year			3.2%			-0.3%			0.2%

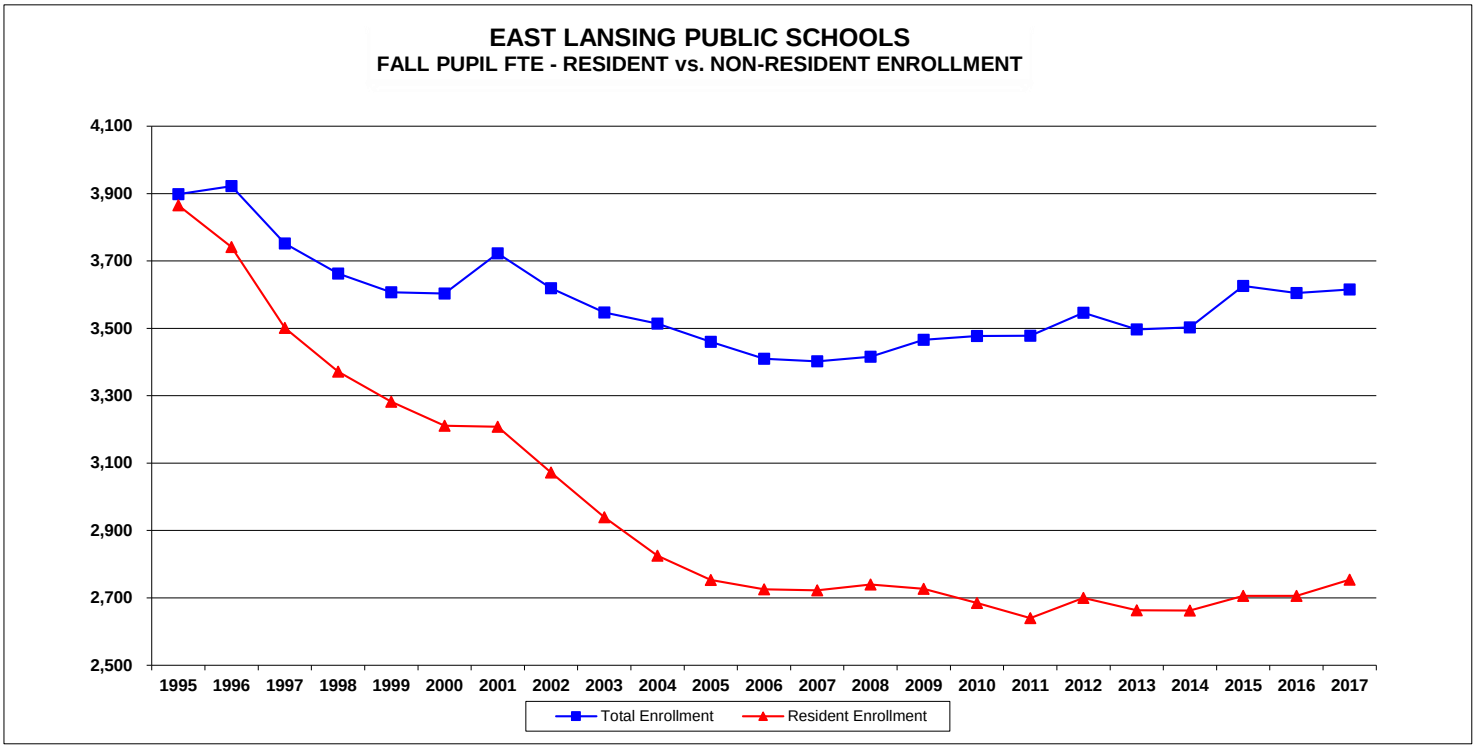
Note: Blended pupil membership count is based on percentage of full time equivalent enrollment for each count day.

EAST LANSING PUBLIC SCHOOLS

FALL PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)

TEN YEAR COMPARISON BY GRADE LEVEL

Grade Level	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Change from Prior Year Fall Count
Early Childhood Special Education	19.00	13.81	19.00	22.82	16.84	15.61	16.79	17.00	17.75	16.00	(1.75)
Kindergarten	273.00	306.00	294.00	277.00	291.00	275.00	285.32	276.62	288.24	271.00	(17.24)
1st Grade	255.76	269.67	276.48	272.57	274.05	260.78	250.45	279.57	248.67	271.00	22.33
2nd Grade	236.65	251.18	255.80	271.57	276.42	246.59	248.70	274.27	281.50	259.44	(22.06)
3rd Grade	235.21	224.42	243.46	246.91	259.65	268.36	258.74	267.03	261.71	285.00	23.29
4th Grade	250.78	226.68	227.62	249.71	267.81	254.69	276.42	271.54	277.26	277.32	0.06
5th Grade	242.74	258.90	242.17	227.34	251.05	260.22	265.06	289.19	280.75	282.00	1.25
Elementary Total							1,601.48	1,675.22	1,655.88	1,661.76	5.88
6th Grade	234.51	239.22	258.38	242.71	247.58	250.29	259.30	278.33	286.77	282.69	(4.08)
7th Grade	269.76	268.00	257.73	275.27	261.19	258.76	267.34	282.78	279.05	279.37	0.32
8th Grade	272.72	271.73	272.43	252.40	274.13	281.17	256.24	279.20	280.37	278.86	(1.51)
Middle School Total							782.88	840.31	846.19	840.92	(5.27)
9th Grade	296.69	305.88	303.00	280.53	280.00	280.00	289.67	278.00	269.78	299.55	29.77
10th Grade	309.50	291.40	307.10	294.00	280.97	283.95	291.83	295.53	277.00	283.51	6.51
11th Grade	248.18	284.75	285.83	292.67	284.77	266.83	261.49	293.01	275.27	258.66	(16.61)
12th Grade	270.75	254.24	234.50	272.58	280.96	295.23	275.21	244.28	280.68	270.76	(9.92)
High School Total							1,118.20	1,110.82	1,102.73	1,112.48	9.75
TOTAL PUPIL MEMBERSHIP COUNT	3,415.25	3,465.88	3,477.50	3,478.08	3,546.42	3,497.48	3,502.56	3,626.35	3,604.80	3,615.16	10.36
FTE change from prior year		50.63	11.62	0.58	68.34	(48.94)	5.08	123.79	(21.55)	10.36	



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment [1]	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,372	292	92.0%	8.0%	272	7.4%
1999	3,607	3,283	325	91.0%	9.0%	306	8.5%
2000	3,603	3,211	392	89.1%	10.9%	365	10.1%
2001	3,723	3,208	515	86.2%	13.8%	497	13.3%
2002	3,619	3,072	547	84.9%	15.1%	532	14.7%
2003	3,547	2,939	608	82.9%	17.1%	593	16.7%
2004	3,514	2,825	689	80.4%	19.6%	669	19.0%
2005	3,460	2,754	707	79.6%	20.4%	683	19.7%
2006	3,410	2,726	684	79.9%	20.1%	664	19.5%
2007	3,402	2,722	680	80.0%	20.0%	648	19.0%
2008	3,416	2,740	676	80.2%	19.8%	585	17.1%
2009	3,466	2,727	739	78.7%	21.3%	668	19.3%
2010	3,477	2,685	792	77.2%	22.8%	717	20.6%
2011	3,478	2,640	838	75.9%	24.1%	735	21.1%
2012	3,546	2,700	846	76.1%	23.9%	758	21.4%
2013	3,497	2,663	834	76.1%	23.9%	736	21.0%
2014	3,503	2,662	841	76.0%	24.0%	754	21.5%
2015	3,626	2,706	920	74.6%	25.4%	825	22.8%
2016	3,605	2,706	899	75.1%	24.9%	826	22.9%
2017	3,615	2,754	861	76.2%	23.8%	793	21.9%

Prior year change:

[1] Non-Resident enrollment includes: schools of choice, non-public non-residents (began Fall 2007), former resident students that moved after SOC period and are on release, SE cooperative agreements, non-resident students of district employees (employee provision began Fall 2005).

EAST LANSING PUBLIC SCHOOLS

PROPERTY TAX MILLAGE RATES - Five Year History

Levies	Expires	2017-18	2016-17	2015-16	2014-15	2013-14
Operating - Non-PRE (Non-Homestead)	12/31/18	18.0000	18.0000	18.0000	18.0000	18.0000
Sinking Fund - ALL	12/31/18	1.2804	1.2860	1.2860	1.2860	1.2860
2017 Debt Fund - ALL	N/A	2.2890	0	0	0	0
2015 Debt Fund - ALL	N/A	3.7550	4.1400	4.4000	0	0
2013 Debt Fund - ALL	N/A	0.9560	1.0650	1.0560	1.0950	1.1200
2011 Debt Fund - ALL	N/A	0	0	0	1.7240	0.7760
2005 Debt Fund - ALL	N/A	0	0	0	5.2760	4.4950
2005 Debt Fund (91/96) - ALL	N/A	0	0	0	0	1.7290
Total Debt		7.0000	5.2050	5.4560	8.0950	8.1200
Total PRE (Homestead)		8.2804	6.4910	6.7420	9.3810	9.4060
Total Non-PRE (Non-Homestead)		26.2804	24.4910	24.7420	27.3810	27.4060
Headlee Reduction [1] - ALL		YES - 0.9957	NO	NO	NO	NO
Headlee Reduction - Non-PRE (Non-Homestead)		YES - 0.9922	NO	NO	NO	NO

[1] A Headlee reduction is a reduction to a millage rate in which the authorized millage rate must be reduced if the value of property taxed by the District increases at a rate greater than inflation. Debt millages are not subject to Headlee reductions.

EAST LANSING PUBLIC SCHOOLS

TAXABLE VALUES BY MUNICIPAL ENTITY

TOTAL PRE & INDUSTRIAL PP, COMMERCIAL PERSONAL, & NON-PRE TAXABLE VALUE (excludes Capture)

	Percentage of Taxable Value	(as of 5-11-18) 2017-18	(as of 5-11-18) 2016-17	$ Change	% Change
City of East Lansing	76.7%	830,812,113	814,722,482	16,089,631	1.97%
City of Lansing	4.4%	47,371,901	35,907,846	11,464,055	31.93%
Bath Township	3.6%	39,495,481	38,069,513	1,425,968	3.75%
DeWitt Township	0.1%	1,372,049	1,459,131	(87,082)	-5.97%
Lansing Township	0.0%	195,021	196,755	(1,734)	-0.88%
Meridian Township	15.2%	164,600,254	159,024,689	5,575,565	3.51%
	100.0%	1,083,846,819	1,049,380,416	34,466,403	3.28%

Note: Taxable values, both current and prior years, are subject to change per MTT, STC, and Board of Review judgments. Amounts do not include Captured TVs. Taxable values are obtained from the Taxable Value Management System, a Michigan Department of Education web-based system.

Note: PRE (Principal Residence Exemption) is formerly known as "Homestead" and Non-PRE is formerly known as "Non-Homestead".

EAST LANSING PUBLIC SCHOOLS

TAXABLE VALUES BY MUNICIPAL ENTITY

PRE, QUALIFIED AG. & FOREST, & INDUSTRIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of 5-11-18) 2017-18	(as of 5-11-18) 2016-17	$ Change	% Change
City of East Lansing	417,698,710	408,423,606	9,275,104	2.27%
City of Lansing	6,931,809	6,830,455	101,354	1.48%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	36,458	36,133	325	0.90%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	120,233,184	118,406,611	1,826,573	1.54%
	544,900,161	533,696,805	11,203,356	2.10%
Percent of total taxable value	50.3%	50.9%		

Note: Taxable values, both current and prior years, are subject to change per MTT, STC, and Board of Review judgments. Amounts do not include Captured TVs. Taxable values are obtained from the Taxable Value Management System, a Michigan Department of Education web-based system.

EAST LANSING PUBLIC SCHOOLS

TAXABLE VALUES BY MUNICIPAL ENTITY

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of 5-11-18) 2017-18	(as of 5-11-18) 2016-17	$ Change	% Change
City of East Lansing	32,116,804	30,108,704	2,008,100	6.67%
City of Lansing	4,384,900	4,525,200	(140,300)	-3.10%
Bath Township	1,516,100	1,349,200	166,900	12.37%
DeWitt Township	100,400	145,400	(45,000)	-30.95%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	673,400	573,000	100,400	17.52%
	38,791,604	36,701,504	2,090,100	5.69%
Percent of total taxable value	3.6%	3.5%		

Note: Taxable values, both current and prior years, are subject to change per MTT, STC, and Board of Review judgments. Amounts do not include Captured TVs. Taxable values are obtained from the Taxable Value Management System, a Michigan Department of Education web-based system.

EAST LANSING PUBLIC SCHOOLS

TAXABLE VALUES BY MUNICIPAL ENTITY

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of 5-11-18) 2017-18	(as of 5-11-18) 2016-17	$ Change	% Change
City of East Lansing	380,996,599	376,190,172	4,806,427	1.28%
City of Lansing	36,055,192	24,552,191	11,503,001	46.85%
Bath Township	37,979,381	36,720,313	1,259,068	3.43%
DeWitt Township	1,235,191	1,277,598	(42,407)	-3.32%
Lansing Township	195,021	196,755	(1,734)	-0.88%
Meridian Township	43,693,670	40,045,078	3,648,592	9.11%
	500,155,054	478,982,107	21,172,947	4.42%
Percent of total taxable value	46.1%	45.6%		

Note: Taxable values, both current and prior years, are subject to change per MTT, STC, and Board of Review judgments. Amounts do not include Captured TVs. Taxable values are obtained from the Taxable Value Management System, a Michigan Department of Education web-based system.

EAST LANSING PUBLIC SCHOOLS
TAXABLE VALUES AND PROPERTY TAX REVENUE

ASSESSING UNIT	COUNTY	2017 TAXABLE VALUATION [1]	OPERATING MILLAGE Non-PRE 18.0000	OPERATING MILLAGE Commercial Personal 6.0000	OPERATING MILLAGE TOTAL OPERATING	SINKING FUND 1.2804	2013 DEBT (Tech Bond) 0.9560	2015 DEBT (2005 Refinance) 3.7550	2017 DEBT (Elem.) 2.2890
East Lansing, City of	Ingham								
PRE (includes Industrial Personal)		398,852,240				$ 510,690	$ 381,302	$ 1,497,690	$ 912,972
Commercial Personal		32,116,804		$ 192,700	$ 192,700	41,122	30,703	120,598	73,515
Non-PRE		380,487,854	$ 6,848,781		6,848,781	487,176	363,746	1,428,731	870,936
Capture - Commercial Personal		215,296					205	808	492
Capture - Non-PRE		1,935,887					1,850	7,269	4,431
TOTAL CITY OF EAST LANSING		813,608,081	6,848,781	192,700	7,041,481	1,038,988	777,806	3,055,096	1,862,346
East Lansing, City of	Clinton								
PRE		18,846,470				24,131	18,017	70,768	43,139
Commercial Personal		0		0	0	0	0	0	0
Non-PRE		508,745	9,157		9,157	651	486	1,910	1,164
TOTAL CITY OF EAST LANSING		19,355,215	9,157	0	9,157	24,782	18,503	72,678	44,303
Lansing, City of	Ingham								
PRE		6,931,809				8,875	6,626	26,028	15,866
Commercial Personal		4,384,900		26,309	26,309	5,614	4,191	16,465	10,037
Non-PRE		36,055,192	648,993		648,993	46,165	34,468	135,387	82,530
Capture - PRE		160,700					153	603	367
Capture - Commercial Personal		160,700					153	603	367
Capture - Non-PRE		2,292,394					2,191	8,607	5,247
TOTAL CITY OF LANSING		49,985,695	648,993	26,309	675,302	60,654	47,782	187,693	114,414
Lansing Township	Ingham								
PRE		0				0	0	0	0
Commercial Personal		0		0	0	0	0	0	0
Non-PRE		195,021	3,510		3,510	249	186	732	446
TOTAL LANSING TOWNSHIP		195,021	3,510	0	3,510	249	186	732	446
Meridian Township	Ingham								
PRE		120,233,184				153,946	114,942	451,475	275,213
Commercial Personal		673,400		4,040	4,040	862	643	2,528	1,541
Non-PRE		43,693,670	786,486		786,486	55,945	41,771	164,069	100,014
TOTAL MERIDIAN TOWNSHIP		164,600,254	786,486	4,040	790,526	210,753	157,356	618,072	376,768
DeWitt Township	Clinton								
PRE		36,458				46	34	136	83
Commercial Personal		100,400		602	602	128	95	377	229
Non-PRE		1,235,191	22,233		22,233	1,581	1,180	4,638	2,827
TOTAL DEWITT TOWNSHIP		1,372,049	22,233	602	22,835	1,755	1,309	5,151	3,139
Bath Township	Clinton								
PRE		0				0	0	0	0
Commercial Personal		1,516,100		9,096	9,096	1,941	1,449	5,692	3,470
Non-PRE		37,979,381	683,628		683,628	48,628	36,308	142,612	86,934
TOTAL BATH TOWNSHIP		39,495,481	683,628	9,096	692,724	50,569	37,757	148,304	90,404
Total PRE (Homestead)		545,060,861	0	0	0	697,688	521,074	2,046,700	1,247,640
Total Commercial Personal		39,167,600	0	232,747	232,747	49,667	37,439	147,071	89,651
Total Non-PRE (Non-Homestead)		504,383,335	9,002,788	0	9,002,788	640,395	482,186	1,893,955	1,154,529
Grand Total (includes Capture)		1,088,611,796	$ 9,002,788	$ 232,747	$ 9,235,535	$ 1,387,750	$ 1,040,699	$ 4,087,726	$ 2,491,820
Less Capture Amount		(4,764,977)					Total Debt		$ 7,620,245
Grand Total (excludes Capture)		1,083,846,819					Total Tax Revenue		$ 18,243,530

[1] As of 5-11-18 per MDE Taxable Value Management System website

DEFINED EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #26: 12-7-17)

Function Code	Function Name	Description
111	Elementary	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	Middle/Junior High	Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	High School	Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	Pre-Kindergarten	Learning experiences designed for ages preceding kindergarten.
119	Summer School	Any basic program activity offered in summer.
122	Special Education	Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.
125	Compensatory Education	Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I and Bilingual.
212	Guidance Services	Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	Health Services	Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing, occupational therapy or other health services.
214	Psychological Services	Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	Speech Pathology and Audiology Services	Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
216	Social Work Services	Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school and community.
218	Teacher Consultant	Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	Other Pupil Support Services	This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.

DEFINED EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #26: 12-7-17)

Function Code	Function Name	Description
221	Improvement of Instruction	Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	Educational Media Services	Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	Educational Television	Consist of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	Instruction Related Technology	Consist of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	Supervision and Direction of Instructional Staff	Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical and Title I directors.
227	Academic Student Assessment	Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	Other Instructional Staff Services	Consist of activities other than those defined above to assist instructional staff.
231	Board of Education	Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
232	Executive Administration	Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relations services (district wide activities and programs designed to improve school/community relations.)
241	Office of the Principal	Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	Other School Administration	Other activities of school administration not defined above. Include full-time department chairpersons and graduation expenditures here.
252	Fiscal Services	Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services	Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.

DEFINED EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #26: 12-7-17)

Function Code	Function Name	Description
259	Other Business Services	This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off.
261	Operating Buildings Services	Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services	Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
271	Pupil Transportation Services	Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
281	Planning, Research, Development, and Evaluation	Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	Communication Services	Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	Staff/Personnel Services	Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. **In-service training and professional development for non-instructional support staff should be recorded here.**
284	Non-Instructional Technology Services	Activities concerned with supporting the school district's information technology system, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Included costs associated with the administration and supervision of technology personnel, systems planning and analysis, system application development, systems operation, network support services, hardware maintenance and support, etc.
285	Pupil Accounting	Consists of those activities concerned with acquiring, maintaining, and auditing records or pupil attendance, and reporting information to various oversight agencies.
293	Athletic Activities	Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
297	Food Services	Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
311	Community Service Direction	Activities concerned with directing and managing community services activities, I.e., community school direction.
321	Community Recreation	Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

DEFINED EXPENDITURE FUNCTION CODES

Per Michigan Public School Accounting Manual - Bulletin 1022 (updated through Change Notice #26: 12-7-17)

Function Code	Function Name	Description
331	Community Activities	Consists of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
361	Welfare Activities	Pertain to providing for the personal needs of individuals who have been designated by an appropriate governmental entitiy. They include food or other personal needs.
371	Non-Public School Pupils	Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for no-public school pupils.
411	Payments to Other Public Schools Within the State of Michigan	Sub-Grantee/Flow Through Distributions Only. **All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.**
441	Payments to Other Governmental Entities	Sub-grantee Relationships Only (Non-Public School, Community Organizations, etc.)
452	Site Improvement Services	Activities concerned with improving sites, and with maintaining existing site improvements.
455	Building Acquisition and Construction Services	Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
491	Prior Period Adjustments-Material Transactions	Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
511	Debt Service - Long Term Only	Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."
601-659	Fund Modifications (Other Operating Transfers Out)	Use "6" in the first position of the fund code, then two position fund code of fund the dollars are going to.