



East Lansing Public Schools

BUDGET BOOK 2023-24 FIRST BUDGET REVISION

Prepared By: Richard Pugh, CPA
Director of Finance & Operations

Date: February 12, 2024

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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 – Chris Martin
Vice President – Dr. Elizabeth Guerrero Lyons
Secretary – Tali Faris-Hylen
Treasurer – Dr. Kath Edsall
Trustee – Dr. Terah Chambers
Trustee – Gary Holbrook
Trustee – Dr. Estrella Torrez

Administration:

Superintendent – Dori Leyko
Assistant Superintendent – Glenn Mitcham
Chief Human Resources Officer – Rulesha Glover-Payne
Director of Finance & Operations – Rich Pugh
Director of Operations & Maintenance – Billy Hastings
Director of Student Support Services – Nick Hamilton
Director of Technology & Communications – Christian Palasty
East Lansing High School Principal – Ashley Schwarzbek
East Lansing High School Associate Principal – Quiana Davis-Lewis
East Lansing High School Associate Principal – Jeff Lampi
East Lansing High School Director of Athletics and Activities – Nikki Norris
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Elementary Principal – Tracey Barton
Glencairn Elementary Principal – Lorraine Ware
Marble Elementary Principal – Josh Robertson
Robert L Green Elementary Principal – Amy Webster
Red Cedar Elementary Principal – Rinard Pugh
Whitehills Elementary Principal – Molly Williams

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 2023-24; 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 \$11,682,558 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 2023-24 is as follows:

Revenues:	
Local	\$ 13,052,998
State	36,338,497
Federal	700,282
Incoming Transfers	5,724,623
Other Financing Sources (Uses)	<u>25,000</u>
Total Revenues & Other Financing Sources (Uses)	<u>\$ 55,841,400</u>
Total Fund Balance, July 1, 2023	<u>15,501,954</u>
Total Available to Appropriate	<u>\$ 71,343,354</u>

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	\$ 23,940,941
Added Needs	8,019,944
	<hr/>
Total Instruction	\$ 31,960,885
Support Services:	
Pupil Services	5,035,469
Instructional Staff Services	3,939,641
General Administration	528,584
School Administration	3,200,873
Business Services	855,980
Operations and Maintenance	6,170,618
Pupil Transportation	1,825,937
Central Services	1,386,205
Athletic Activities	1,071,634
	<hr/>
Total Support Services	\$ 24,014,941
Community Services	31,939
Payments to Other Government Agencies	-
Debt Services	32,636
	<hr/>
Total Appropriations	\$ 56,040,401
Total Fund Balance, June 30, 2024	\$ 15,302,953

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: T. Chambers, K. Edsall, T. Faris-Hylen, E. Guerrero Lyons, G. Holbrook, C. Martin, E. Torrez

Nays: None

Excused Absences: None

Resolution declared adopted on: February 12, 2024

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 2023-24; 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 2023-24 is as follows:

Revenues:	
Local	\$ 59,800
State	937,719
Federal	1,168,640
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 2,166,159
Total Fund Balance, July 1, 2023	577,046
Total Available to Appropriate	\$ 2,743,205

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	\$ 129,482
Purchased Services	836,480
Supplies & Materials	1,064,655
Capital Outlay	62,500
Other	16,355
Total Appropriations	\$ 2,109,472
Total Fund Balance, June 30, 2024	\$ 633,733

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: T. Chambers, K. Edsall, T. Faris-Hylen, E. Guerrero Lyons, G. Holbrook, C. Martin, E. Torrez

Nays: None

Excused Absences: None

Resolution declared adopted on: February 12, 2024

STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 2023-24; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of Student/School Activity 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 Student/School Activity Fund of the School District for the fiscal year 2023-24 is as follows:

Revenues:			
Local - student/school groups			\$ 414,000
Other Financing Sources (Uses)			-
Total Revenues & Other Financing Sources (Uses)			\$ 414,000
Total Fund Balance, July 1, 2023			463,130
Total Available to Appropriate			\$ 877,130

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

Expenditures:	
Other	\$ 376,000
Total Appropriations	\$ 376,000
Total Fund Balance, June 30, 2024	\$ 501,130

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 Board of Education commits the projected ending fund balance for student/school activities.

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: T. Chambers, K. Edsall, T. Faris-Hylen, E. Guerrero Lyons, G. Holbrook, C. Martin, E. Torrez

Nays: None

Excused Absences: None

Resolution declared adopted on: February 12, 2024

East Lansing Public Schools

General Fund

Major Assumptions and Revenue & Expenditure Summary Comparison

Major Assumptions

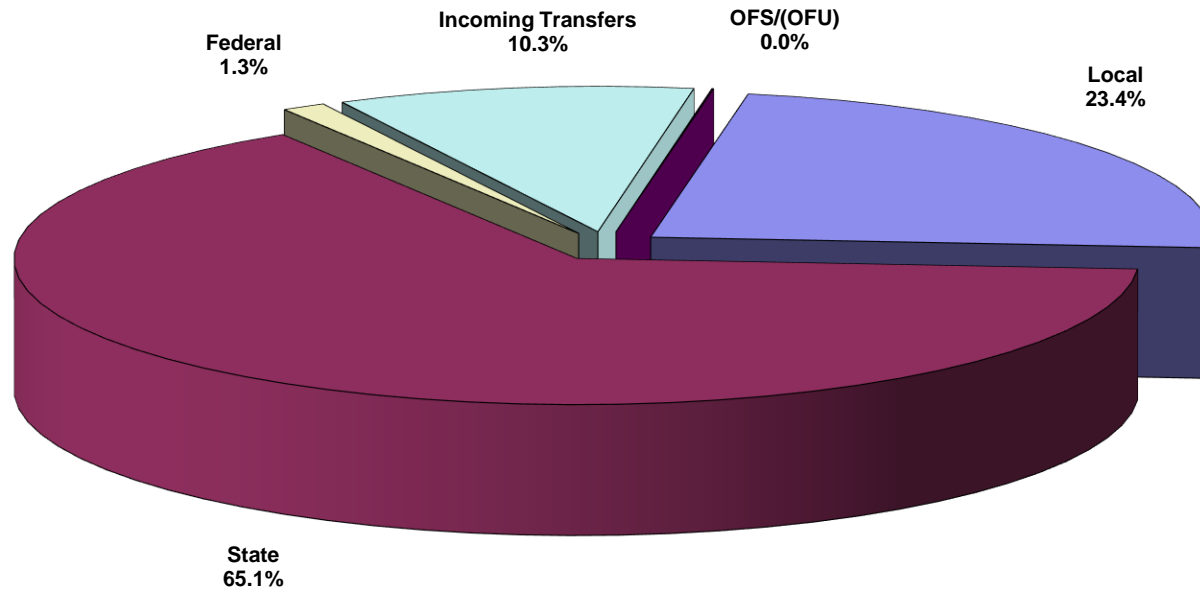
					2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	Change	
1				Revenues:				1
2				Blended Enrollment	3,749.71	3,698.69	(51.02)	2
3				Foundation Allowance	\$ 9,608	\$ 9,608	\$ -	3
4				Property Taxable Values (excludes Captured Values)	\$ 1,382,887,105	\$ 1,361,922,996	-1.52%	4
5				Property Taxes Delinquent %	1.50%	1.50%	0.00%	5
6				Current Property Taxes	\$ 12,104,700	\$ 11,709,500	\$ (395,200)	6
7				Prop A/Disc./SE Headlee	\$ 25,533,546	\$ 25,842,982	\$ 309,436	7
8				MPERS 147 Funds	\$ 5,735,386	\$ 6,136,960	\$ 401,574	8
9				Prior Year State Aid Adjustments	\$ 14,580	\$ 359,667	\$ 345,087	9
10				At-Risk	\$ 1,580,028	\$ 1,617,112	\$ 37,084	10
11				Federal Grants	\$ 909,370	\$ 700,282	\$ (209,088)	11
12				County Special Education	\$ 5,675,342	\$ 5,583,648	\$ (91,694)	12
13				Expenditures:				13
14				Employee wages	Per Contract Settlements	Per Contract Settlements		14
15				MPERS Rate (Pension & Health)	31.34%	31.34%	0.00%	15
16				Health Insurance Renewal	10.00%	3.00%	-7.00%	16
17				Staffing FTEs:				17
18				Maintenance, Custodial, Grounds, & Courier	36.25	36.01	(0.2)	18
19				At-Wills	23.00	24.79	1.8	19
20				Central Office Administrators	7.00	7.94	0.9	20
21				ELESPA	78.25	72.81	(5.4)	21
22				IUOE	19.30	19.71	0.4	22
23				ELEA	243.33	242.43	(0.9)	23
24				Building Level Administrators	12.00	12.00	-	24
25				Superintendent	1.00	1.00	-	25
26				Revenue & Expenditure Summary Comparison				26
27					2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	Change	27
28				Revenues:				28
29				Local	\$ 12,830,314	\$ 13,052,998	\$ 222,684	29
30				State	34,540,849	36,338,497	1,797,648	30
31				Federal	909,370	700,282	(209,088)	31
32				Incoming Transfers	5,750,010	5,724,623	(25,387)	32
33				Other Financing Sources/(Uses)	15,000	25,000	10,000	33
34				Total Revenues	\$ 54,045,543	\$ 55,841,400	\$ 1,795,857	34
35				Expenditures:				35
36				Salaries	\$ 25,959,968	\$ 26,223,319	\$ 263,351	36
37				Benefits	20,176,679	19,935,678	(241,001)	37
38				Purchase Services	2,533,887	2,804,691	270,804	38
39				Supplies & Materials	2,895,205	2,873,720	(21,485)	39
40				Capital Outlay	328,700	329,200	500	40
41				Other	3,924,894	4,155,403	230,509	41
42				Total Expenditures (before favorable variance)	\$ 55,819,333	\$ 56,322,011	\$ 502,678	42
43				Favorable Expenditure Variance	\$ (279,097)	\$ (281,610)	\$ (2,513)	43
44				Projected Add/(Draw) To/From Fund Balance	\$ (1,494,693)	\$ (199,001)	\$ 1,295,692	44
45				Beginning Fund Balance	14,109,244	15,501,954	1,392,710	45
46				Ending Fund Balance	\$ 12,614,551	\$ 15,302,953	\$ 2,688,402	46

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2023-24 FIRST BUDGET REVISION

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	11,744,500		9,240,400	1,378,600	22,363,500
Interest Earnings	984,000		144,000	0	1,128,000
Building Use	70,000				70,000
Food Sales		59,800			59,800
Athletics	79,400				79,400
Other	175,098	414,000	0	0	589,098
State	36,338,497	937,719			37,276,216
Federal	700,282	1,168,640			1,868,922
County Special Education and Misc. via IISD	5,724,623				5,724,623
Total Revenues	55,816,400	2,580,159	9,384,400	1,378,600	69,159,559
EXPENDITURES:					
Instruction:					
Basic Programs	23,940,941				23,940,941
Added Needs	8,019,944				8,019,944
Instructional Support Services:					
Pupil	5,035,469				5,035,469
Instructional Staff	3,939,641				3,939,641
School Administration	3,200,873				3,200,873
Non-Instructional Support Services:					
General Administration	528,584				528,584
Business	855,980		5,000	1,000	861,980
Operations and Maintenance	6,170,618				6,170,618
Pupil Transportation	1,825,937				1,825,937
Central	1,386,205				1,386,205
Athletics	1,071,634				1,071,634
Food Service		2,109,472			2,109,472
Student/School Activity		376,000			
Community	31,939				31,939
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				1,606,207	1,606,207
Debt Services:					
Principal	32,636		5,045,000		5,077,636
Interest & Issuance Costs/Escrow			4,365,150		4,365,150
Dues and Fees			1,800		1,800
Total Expenditures	56,040,401	2,485,472	9,416,950	1,607,207	69,174,030
Excess of Revenues over Expenditures	(224,001)	94,687	(32,550)	(228,607)	(14,471)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				
Other	25,000	0			25,000
Total Other Financing Sources/(Uses)	25,000	0	0	0	25,000
Excess of Revenues and OFS/(OFU) over Expenditures	(199,001)	94,687	(32,550)	(228,607)	10,529
Fund Balance - Beginning of Year	15,501,954	1,040,176	861,143	572,035	17,975,308
Fund Balance - End of Year	15,302,953	1,134,863	828,593	343,428	17,985,837

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND - REVENUES AND OTHER FINANCING SOURCES/(USES)



	2022-23	2023-24		2023-24			
		ORIGINAL	% of Total	FIRST	% of Total	\$ CHANGE	% CHANGE
	ACTUAL	BUDGET	Revenues	BUDGET	Revenues	from 2023-24	from 2023-24
REVENUES and OFS/(OFU):				REVISION		ORIGINAL BUDGET	ORIGINAL BUDGET
Local	11,903,457	12,830,314	23.7%	13,052,998	23.4%	222,684	1.7%
State	34,501,142	34,540,849	63.9%	36,338,497	65.1%	1,797,648	5.2%
Federal	3,168,921	909,370	1.7%	700,282	1.3%	(209,088)	-23.0%
Incoming Transfers	5,677,524	5,750,010	10.6%	5,724,623	10.3%	(25,387)	-0.4%
OFS/(OFU)	85,841	15,000	0.0%	25,000	0.0%	10,000	66.7%
Total ¹	55,336,885	54,045,543	99.9%	55,841,400	100.1%	1,795,857	3.3%

¹ Amount may not add to 100.0% due to rounding

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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
LOCAL REVENUE:					
10,839,730	Current Property Taxes (net 1.50% est. uncollectible)	12,104,700	11,709,500	(395,200)	869,770
28,260	Delinquent Property Taxes (includes P & I)	35,000	35,000	0	6,740
66,959	Building Use	70,000	70,000	0	3,041
623,225	Interest on Investments	400,000	984,000	584,000	360,775
263,839	Other	158,014	175,098	17,084	(88,741)
81,444	Other - Athletics	62,600	79,400	16,800	(2,044)
11,903,457	TOTAL LOCAL SOURCES	12,830,314	13,052,998	222,684	1,149,541
STATE REVENUE:					
13,582,230	Proposal A	12,084,040	12,153,571	69,531	(1,428,659)
9,786,079	Discretionary (includes 51e SE)	11,443,723	11,495,442	51,719	1,709,363
1,834,302	Special Ed. Headlee	2,005,783	2,193,969	188,186	359,667
0	Enrollment Stabilization	0	239,410	239,410	239,410
(41,403)	Prior Year State Aid Adjustments	14,580	359,667	345,087	401,070
1,468,534	At-Risk	1,580,028	1,617,112	37,084	148,578
6,915,983	MPERS 147	5,735,386	6,136,960	401,574	(779,023)
194,402	Hold Harmless Guarantee	193,252	189,351	(3,901)	(5,051)
101,386	Headlee Obligation for Data Collection	100,842	107,244	6,402	5,858
347,184	GSRP	385,390	289,788	(95,602)	(57,396)
0	Educator Compensation	0	160,000	160,000	160,000
71,538	Student Safety	313,559	368,972	55,413	297,434
8,714	Mental Health	550,347	565,329	14,982	556,615
0	MI Kids Back on Track	0	217,253	217,253	217,253
232,193	Other	133,919	244,429	110,510	12,236
34,501,142	TOTAL STATE SOURCES	34,540,849	36,338,497	1,797,648	1,837,355
FEDERAL REVENUE:					
382,887	Title 1a (Improving Basic Programs)	385,809	358,764	(27,045)	(24,123)
79,752	Title 2a (Supporting Effective Instruction)	74,860	83,288	8,428	3,536
33,248	Title 3 (Language English Learners & Immigrant)	31,754	25,205	(6,549)	(8,043)
28,863	Title 4 (Student Support & Academic Enrichment)	28,863	25,353	(3,510)	(3,510)
2,482,015	ESSER/CRF/11T/Other COVID	141,548	107,069	(34,479)	(2,374,946)
33,177	IDEA Preschool/Flowthrough	52,991	40,906	(12,085)	7,729
128,979	Other	193,545	59,697	(133,848)	(69,282)
3,168,921	TOTAL FEDERAL SOURCES	909,370	700,282	(209,088)	(2,468,639)
INCOMING TRANSFERS:					
5,590,296	County Special Education (via IISD)	5,675,342	5,583,648	(91,694)	(6,648)
87,228	Other	74,668	140,975	66,307	53,747
5,677,524	TOTAL INCOMING TRANSFERS	5,750,010	5,724,623	(25,387)	47,099
55,251,044	TOTAL REVENUES	54,030,543	55,816,400	1,785,857	565,356
OTHER FINANCING SOURCES/(USES):					
0	Operating Transfer	0	0	0	0
63,494	Subscription-Based IT Agreements	0	0	0	(63,494)
22,347	Sale of Property	15,000	25,000	10,000	2,653
85,841	TOTAL OTHER FINANCING SOURCES (USES)	15,000	25,000	10,000	(60,841)
55,336,885	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	54,045,543	55,841,400	1,795,857	504,515
54,517,922	TOTAL EXPENDITURES	55,819,333	56,322,011	502,678	1,804,089
818,963	Increase (Decrease) in Fund Balance before est. Variance	(1,773,790)	(480,611)	1,293,179	(1,299,574)
0	Estimated Favorable Budget Variance	279,097	281,610	2,513	281,610
818,963	Total Increase (Decrease) in Fund Balance	(1,494,693)	(199,001)	1,295,692	(1,017,964)
0	Prior Year Restatement	0	0	0	0
14,682,991	Fund Balance - Beginning of Year	14,109,244	15,501,954	1,392,710	818,963
15,501,954	Fund Balance - End of Year	12,614,551	15,302,953	2,688,402	(199,001)
28.4%	Fund Balance as a % of Expenditures (excludes OFU)	22.7%	27.3%		
28.0%	Fund Balance as a % of Total Revenues (excludes OFS)	23.3%	27.4%		

EAST LANSING PUBLIC SCHOOLS

Historical General Fund Ending Fund Balance

Fiscal Year	June 30 Fund Balance	Fund Balance as a % of total Expenditures	Total Expenditures	Fund Balance \$ Change
1989-90	2,377,345	10.4%	22,836,724	
1990-91	2,688,814	10.7%	25,055,917	311,469
1991-92	3,620,163	14.5%	24,954,194	931,349
1992-93	4,457,580	17.4%	25,609,114	837,417
1993-94	5,823,424	21.7%	26,843,471	1,365,844
1994-95	6,340,596	21.5%	29,423,552	517,172
1995-96	4,164,229	12.7%	32,682,971	(2,176,367)
1996-97	3,644,912	11.5%	31,731,132	(519,317)
1997-98	5,956,669	20.1%	29,587,086	2,311,757
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	5,101,107	13.1%	38,895,323	643,903
2018-19	6,326,360	16.4%	38,673,882	1,225,253
2019-20	6,908,352	16.9%	40,809,543	581,992
2020-21	12,321,595	29.7%	41,534,344	5,413,243
2021-22	14,682,991	31.6%	46,446,051	2,361,396
2022-23	15,501,954	28.4%	54,517,922	818,963
2023-24 est.	15,302,953	27.3%	56,040,401 ¹	(199,001)

¹ Net of Estimate Favorable Budget Variance

Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

EAST LANSING PUBLIC SCHOOLS

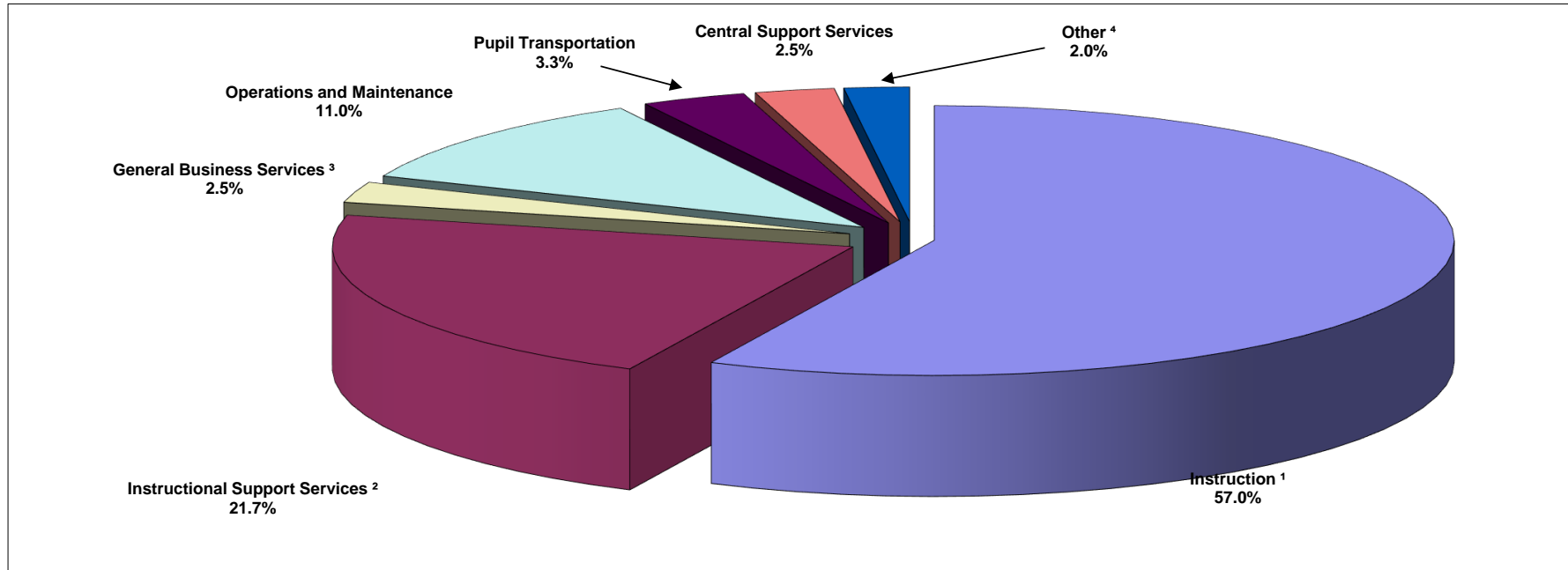
PER PUPIL FOUNDATION ALLOWANCE HISTORY

<u>Fiscal Year</u>	<u>Per Pupil Foundation</u>	<u>20j Hold Harmless PP</u>	<u>HB 6212</u>	<u>Foundation Inc (Dec)</u>	<u>Total Foundation</u>	<u>Per Pupil Pro-ration</u>	<u>Reduction ARRA ¹</u>	<u>Net Foundation</u>	<u>Net \$ Change</u>	<u>Net % Change</u>
1994-95	6,632	0		0	6,632	0		6,632	0	
1995-96	6,632	0		153	6,785	0		6,785	153	2.3%
1996-97	6,785	0		155	6,940	0		6,940	155	2.3%
1997-98	6,940	0		154	7,094	0		7,094	154	2.2%
1998-99	7,094	0		0	7,094	0		7,094	0	0.0%
1999-00	7,094	124		114	7,332	0		7,332	238	3.4%
2000-01	7,332	141		159	7,632	0		7,632	300	4.1%
2001-02	7,632	49		251	7,932	0		7,932	300	3.9%
2002-03	7,932	0		200	8,132	(43)		8,089	157	2.0%
2003-04	8,132	0		0	8,132	(74)		8,058	(74)	-0.9%
2004-05	8,132	0		0	8,132	0		8,132	0	0.0%
2005-06	8,132	0		175	8,307	0		8,307	175	2.2%
2006-07	8,307	0		210	8,517	0		8,517	210	2.5%
2007-08	8,517	0		48	8,565	0		8,565	48	0.6%
2008-09	8,565	0		56	8,621	0	(372)	8,249	(316)	-3.7%
2009-10	8,621	(314)		(154)	8,153	0	(277)	7,876	(745)	-9.0%
2010-11	8,153			(16)	8,137	0	(116)	8,021	(132)	-1.7%
2011-12	8,137		182	(300)	8,019	0		8,019	(118)	-1.5%
2012-13	8,019			0	8,019	0		8,019	0	0.0%
2013-14	8,019			30	8,049	0		8,049	30	0.4%
2014-15	8,049			50	8,099	0		8,099	50	0.6%
2015-16	8,099			70	8,169	0		8,169	70	0.9%
2016-17	8,169			60	8,229	0		8,229	60	0.7%
2017-18	8,229			60	8,289	0		8,289	60	0.7%
2018-19	8,289			120	8,409	0		8,409	120	1.4%
2019-20	8,409			120	8,529	0		8,529	120	1.4%
2020-21	8,529			0	8,529	0		8,529	0	0.0%
2021-22	8,529			171	8,700	0		8,700	171	2.0%
2022-23	8,700			450	9,150	0		9,150	450	5.2%
2023-24	9,150			458	9,608	0		9,608	458	5.0%

¹ The American Recovery and Reinvestment Act (ARRA) provided "Stabilization Funds" to offset Foundation decreases in 2008-09, 2009-10, & 2010-11.

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND - EXPENDITURES BY FUNCTION (Before Est. Variance)



EXPENDITURES:	2022-23	2023-24		2023-24			
		ORIGINAL	% of Total	FIRST	% of Total	\$ CHANGE	% CHANGE
	ACTUAL	BUDGET	Expenditures	BUDGET REVISION	Expenditures	from 2023-24 ORIGINAL BUDGET	from 2023-24 ORIGINAL BUDGET
Instruction ¹	33,202,120	32,285,595	57.8%	32,121,493	57.0%	(164,102)	-0.5%
Instructional Support Services ²	10,571,737	12,040,177	21.6%	12,237,168	21.7%	196,991	1.6%
General Business Services ³	1,186,826	1,282,934	2.3%	1,391,522	2.5%	108,588	8.5%
Operations and Maintenance	5,422,775	5,837,015	10.5%	6,201,626	11.0%	364,611	6.2%
Pupil Transportation	1,809,929	1,769,896	3.2%	1,835,113	3.3%	65,217	3.7%
Central Support Services	1,347,287	1,427,378	2.6%	1,393,171	2.5%	(34,207)	-2.4%
Other ⁴	977,248	1,176,338	2.1%	1,141,918	2.0%	(34,420)	-2.9%
Total ⁵	54,517,922	55,819,333	100.1%	56,322,011	100.0%	502,678	0.9%

¹ Includes Basic Programs and Added Needs

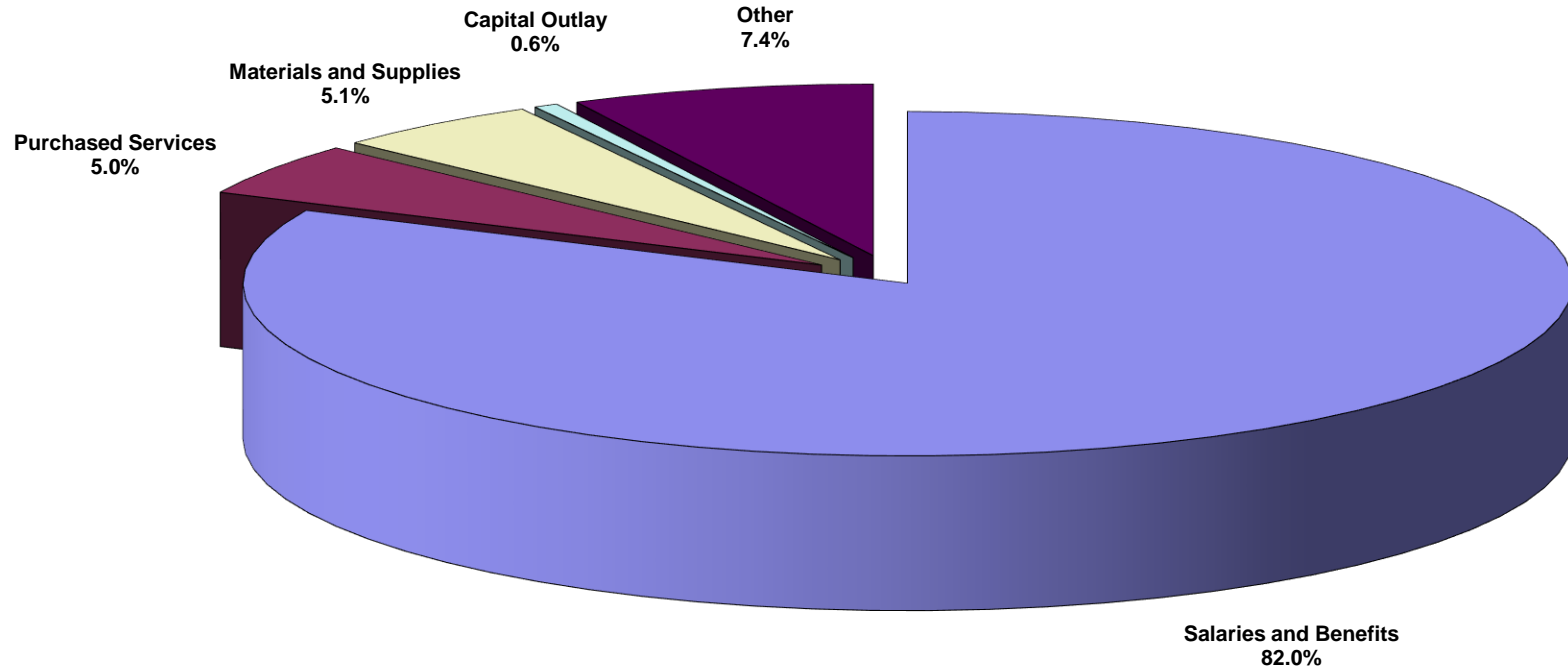
² Includes Pupil Support Services, Instructional Staff Services and School Administration

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)

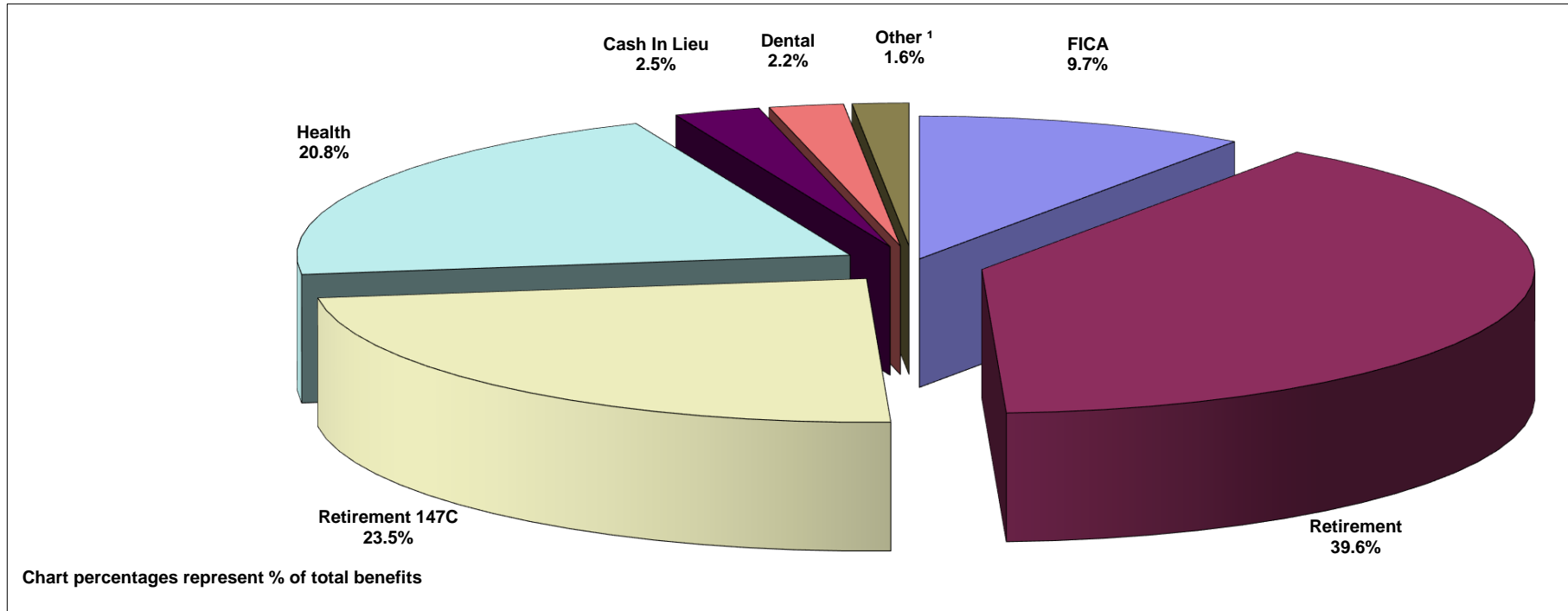


EXPENDITURES:	2022-23	2023-24		2023-24			
	ACTUAL	ORIGINAL BUDGET	% of Total Expenditures	FIRST BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2023-24 ORIGINAL BUDGET	% CHANGE from 2023-24 ORIGINAL BUDGET
Salaries and Benefits	43,678,808	46,136,647	82.7%	46,158,997	82.0%	22,350	0.0%
Purchased Services	2,941,749	2,533,887	4.5%	2,804,691	5.0%	270,804	10.7%
Materials and Supplies	2,924,065	2,895,205	5.2%	2,873,720	5.1%	(21,485)	-0.7%
Capital Outlay	597,654	328,700	0.6%	329,200	0.6%	500	0.2%
Other	4,375,646	3,924,894	7.0%	4,155,403	7.4%	230,509	5.9%
Total ¹	54,517,922	55,819,333	100.0%	56,322,011	100.1%	502,678	0.9%

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND - EMPLOYEE BENEFITS (Before Est. Variance)



EXPENDITURES:	2022-23	2023-24	2023-24			
			FIRST		\$ CHANGE	% CHANGE
	ACTUAL	ORIGINAL BUDGET	BUDGET REVISION	% of Total Expenditures	from 2023-24 ORIGINAL BUDGET	from 2023-24 ORIGINAL BUDGET
FICA	1,762,429	1,968,574	1,926,168	3.4%	(42,406)	-2.2%
Retirement	6,626,887	7,967,058	7,902,127	14.0%	(64,931)	-0.8%
Retirement 147C	5,982,158	4,317,039	4,694,238	8.3%	377,199	8.7%
Health	3,830,222	4,656,021	4,149,238	7.4%	(506,783)	-10.9%
Cash In Lieu	440,416	491,707	502,362	0.9%	10,655	2.2%
Dental	402,026	448,843	433,733	0.8%	(15,110)	-3.4%
Other ¹	272,856	327,437	327,812	0.6%	375	0.1%
Total	19,316,994	20,176,679	19,935,678	35.4%	(241,001)	-1.2%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 ORIGINAL BUDGET	(Net 0.50% Variance) Total	Total	Salaries	2023-24 FIRST BUDGET REVISION Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
12,498,434	111 Elementary	11,038,666	10,925,253	10,980,154	5,787,154	4,448,913	97,320	199,579	2,500	444,688
4,863,354	112 Middle School	4,875,101	4,857,740	4,882,151	2,604,902	2,010,924	42,995	82,081	3,500	137,749
7,318,319	113 High School	7,440,737	7,469,843	7,507,380	3,849,030	2,833,280	434,285	146,385	19,000	225,400
359,851	118 Pre-Kindergarten	374,082	368,924	370,778	198,544	160,734	3,000	2,000	500	6,000
234,646	119 Summer School	68,951	319,181	320,785	201,650	113,935	100	5,100	0	0
25,274,604	Total Basic Programs	23,797,537	23,940,941	24,061,248	12,641,280	9,567,786	577,700	435,145	25,500	813,837
5,639,638	122 Special Education	6,051,507	5,762,119	5,791,074	2,710,030	2,194,317	76,950	30,500	5,000	774,277
2,287,878	125 Compensatory Education	2,275,122	2,257,825	2,269,171	1,223,639	1,020,307	17,225	8,000	0	0
7,927,516	Total Added Needs	8,326,629	8,019,944	8,060,245	3,933,669	3,214,624	94,175	38,500	5,000	774,277
33,202,120	Total Instruction	32,124,166	31,960,885	32,121,493	16,574,949	12,782,410	671,875	473,645	30,500	1,588,114
0	211 Attendance	48,049	0	0	0	0	0	0	0	0
1,054,405	212 Guidance	1,500,637	1,440,392	1,447,630	760,508	572,322	92,800	22,000	0	0
273,336	213 Health	294,715	402,251	404,272	117,242	82,192	2,200	6,000	16,000	180,638
282,260	214 Psychology	325,637	325,584	327,220	189,132	135,488	600	2,000	0	0
830,633	215 Speech	883,143	918,009	922,622	438,443	368,110	700	4,000	0	111,369
973,454	216 Social Work	1,045,346	1,028,172	1,033,339	592,038	435,801	2,000	3,500	0	0
513,484	218 Teacher Consultant	535,911	552,870	555,648	227,587	156,221	10,100	1,500	0	160,240
252,245	219 Other Pupil Support	409,569	368,191	370,041	188,912	127,223	0	6,000	0	47,906
4,179,817	Total Pupil Support Services	5,043,007	5,035,469	5,060,772	2,513,862	1,877,357	108,400	45,000	16,000	500,153
1,195,969	221 Improvement of Instruction	1,383,736	1,598,115	1,606,146	722,401	474,274	149,523	136,948	0	123,000
666,339	222 Educational Media Services	708,302	690,373	693,842	322,041	289,247	23,900	58,654	0	0
64,995	224 Educational Television	68,449	68,428	68,772	39,911	28,861	0	0	0	0
367,271	225 Instruction Related Technology	411,113	398,960	400,965	189,771	146,194	50,000	15,000	0	0
624,788	226 Supervision of Instructional Staff	712,376	716,375	719,975	405,929	297,446	4,600	5,500	4,500	2,000
86,546	227 Academic Student Assessment	89,460	110,506	111,061	16,786	9,475	10,000	69,700	0	5,100
320,393	229 Other Instructional Staff Services	341,615	356,884	358,677	182,709	158,768	7,200	7,000	0	3,000
3,326,301	Total Instructional Staff Services	3,715,051	3,939,641	3,959,438	1,879,548	1,404,265	245,223	292,802	4,500	133,100
98,493	231 Board of Education	104,077	103,480	104,000	0	0	92,000	4,000	0	8,000
408,389	232 Executive Administration	424,676	425,104	427,240	232,789	177,751	1,700	11,500	1,500	2,000
506,882	Total General Administration	528,753	528,584	531,240	232,789	177,751	93,700	15,500	1,500	10,000
3,034,272	241 Office of the Principal	3,195,053	3,169,033	3,184,958	1,749,585	1,358,639	26,737	25,697	5,300	19,000
31,347	249 Other School Administration	26,865	31,840	32,000	0	0	15,000	17,000	0	0
3,065,619	Total School Administration	3,221,918	3,200,873	3,216,958	1,749,585	1,358,639	41,737	42,697	5,300	19,000
483,820	252 Fiscal Services	561,815	666,996	670,348	350,508	239,740	23,500	3,000	21,500	32,100
116,180	257 Internal Services	105,443	128,376	129,021	57,148	42,904	14,469	10,000	4,500	0
79,944	259 Other Business	80,508	60,608	60,913	0	0	17,913	0	0	43,000
679,944	Total Business Services	747,766	855,980	860,282	407,656	282,644	55,882	13,000	26,000	75,100

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 ORIGINAL BUDGET	(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	2023-24 FIRST BUDGET REVISION Purchased Services	Supplies & Materials	Capital Outlay	Other
5,329,281	261 Operating Buildings Services	5,643,953	5,812,077	5,841,283	1,776,018	1,298,344	900,521	1,759,500	102,400	4,500
93,494	266 Building Security	163,877	358,541	360,343	119,712	80,769	145,362	3,000	11,000	500
5,422,775	Total Operations and Maintenance	5,807,830	6,170,618	6,201,626	1,895,730	1,379,113	1,045,883	1,762,500	113,400	5,000
1,809,929	271 Pupil Transportation	1,761,047	1,825,937	1,835,113	0	0	10,000	98,977	0	1,726,136
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
74,133	282 Communication Services	74,471	75,572	75,952	24,604	16,648	11,300	1,500	2,000	19,900
678,696	283 Staff/Personnel Services	709,186	629,637	632,801	287,111	193,749	125,341	7,500	500	18,600
437,563	284 Non-Instructional Technology	476,504	504,421	506,956	132,172	101,684	227,600	8,000	36,500	1,000
156,895	285 Pupil Accounting	160,081	176,575	177,462	70,595	53,867	46,000	500	0	6,500
1,347,287	Total Central Support Services	1,420,242	1,386,205	1,393,171	514,482	365,948	410,241	17,500	39,000	46,000
935,783	293 Athletic Activities	1,049,687	1,071,634	1,077,019	454,718	307,551	115,750	89,000	90,000	20,000
19,465	3xx Community Services	32,612	31,939	32,099	0	0	6,000	23,099	3,000	0
0	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior 4xx Period Adjustments	0	0	0	0	0	0	0	0	0
22,000	5xx Debt Service - Long Term	88,157	32,636	32,800	0	0	0	0	0	32,800
54,517,922	Total General Fund	55,540,236	56,040,401	56,322,011	26,223,319	19,935,678	2,804,691	2,873,720	329,200	4,155,403
	Percent of Total ¹	net est. variance	net est. variance 99.50%	100.0%	46.6%	35.4%	5.0%	5.1%	0.6%	7.4%
	2023-24 ORIGINAL BUDGET (before est. variance)			55,819,333	25,959,968	20,176,679	2,533,887	2,895,205	328,700	3,924,894
	\$ CHANGE			502,678	263,351	(241,001)	270,804	(21,485)	500	230,509
	% CHANGE			0.9%	1.0%	-1.2%	10.7%	-0.7%	0.2%	5.9%
	2022-23 ACTUAL			54,517,922	24,361,814	19,316,994	2,941,749	2,924,065	597,654	4,375,646
	\$ CHANGE			1,804,089	1,861,505	618,684	(137,058)	(50,345)	(268,454)	(220,243)
	% CHANGE			3.3%	7.6%	3.2%	-4.7%	-1.7%	-44.9%	-5.0%

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

NET EXPENDITURE CHANGES (Before Est. Variance)

FUNCTION	2023-24 FIRST BUDGET REVISION vs. 2023-24 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(113,983)	(99,146)	(26,348)	(5,700)	(42,464)	0	59,675	
112 Middle School	(17,448)	8,351	(30,874)	(13,300)	(18,553)	0	36,928	
113 High School	29,252	42,304	(24,361)	46,800	512	(6,000)	(30,003)	
118 Pre-Kindergarten	(5,184)	(2,717)	(2,967)	0	0	0	500	
119 Summer School	251,488	161,650	91,638	100	(1,900)	0	0	
Total Basic Programs	144,125	110,442	7,088	27,900	(62,405)	(6,000)	67,100	
122 Special Education	(290,843)	(134,796)	(287,143)	13,350	0	1,000	116,746	
125 Compensatory Education	(17,384)	(19,648)	(5,236)	7,500	0	0	0	
Total Added Needs	(308,227)	(154,444)	(292,379)	20,850	0	1,000	116,746	
Total Instruction	(164,102)	(44,002)	(285,291)	48,750	(62,405)	(5,000)	183,846	
211 Attendnace	(48,290)	(25,200)	(23,090)	0	0	0	0	
212 Guidance	(60,548)	(18,178)	(47,870)	17,500	(12,000)	0	0	
213 Health	108,076	59,360	45,345	0	0	(1,000)	4,371	
214 Psychology	(53)	1,000	(1,053)	0	0	0	0	
215 Speech	35,041	30,966	15,956	0	0	0	(11,881)	
216 Social Work	(17,260)	(7,335)	(9,925)	0	0	0	0	
218 Teacher Consultant	17,044	2	(12,246)	0	0	0	29,288	
219 Other Pupil Support	(41,586)	(24,234)	(22,296)	0	0	0	4,944	
Total Pupil Support Services	(7,576)	16,381	(55,179)	17,500	(12,000)	(1,000)	26,722	
221 Improvement of Instruction	215,457	97,542	60,380	(10,932)	33,543	0	34,924	
222 Educational Media Services	(18,019)	(6,657)	(9,129)	(1,300)	(933)	0	0	
224 Educational Television	(21)	0	(21)	0	0	0	0	
225 Instruction Related Technology	(12,214)	0	286	(12,500)	0	0	0	
226 Supervision of Instructional Staff	4,019	(2,400)	2,119	(200)	0	4,500	0	
227 Academic Student Assessment	21,151	12,786	7,253	0	1,112	0	0	
229 Other Instructional Staff Services	15,345	3,402	12,443	(500)	0	0	0	
Total Instructional Staff Services	225,718	104,673	73,331	(25,432)	33,722	4,500	34,924	
231 Board of Education	(600)	0	0	0	500	(1,100)	0	
232 Executive Administration	430	0	630	(200)	0	0	0	
Total General Administration	(170)	0	630	(200)	500	(1,100)	0	

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
NET EXPENDITURE CHANGES (Before Est. Variance)

FUNCTION	2023-24 FIRST BUDGET REVISION vs. 2023-24 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(26,151)	(2,983)	(31,868)	4,400	1,000	5,300	(2,000)	
249 Other School Administration	5,000	0	0	(1,000)	6,000	0	0	
Total School Administration	(21,151)	(2,983)	(31,868)	3,400	7,000	5,300	(2,000)	
252 Fiscal Services	105,710	46,058	26,852	11,300	0	21,500	0	
257 Internal Services	23,048	8,906	6,542	100	3,000	4,500	0	
259 Other Business	(20,000)	0	0	0	0	0	(20,000)	
Total Business Services	108,758	54,964	33,394	11,400	3,000	26,000	(20,000)	
261 Operating Buildings Services	168,968	52,902	5,008	137,558	(11,000)	(16,000)	500	
266 Building Security	195,643	119,712	80,769	(6,838)	1,000	1,000	0	
Total Operations and Maintenance	364,611	172,614	85,777	130,720	(10,000)	(15,000)	500	
271 Pupil Transportation	65,217	0	0	4,500	5,000	0	55,717	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	1,107	0	107	0	0	1,000	0	
283 Staff/Personnel Services	(79,949)	(60,273)	(75,917)	48,141	1,500	0	6,600	
284 Non-Instructional Technology	28,058	0	(242)	24,300	4,000	0	0	
285 Pupil Accounting	16,577	3,737	1,840	11,000	0	0	0	
Total Central Support Services	(34,207)	(56,536)	(74,212)	83,441	5,500	1,000	6,600	
293 Athletic Activities	22,057	18,240	12,417	8,600	0	(17,200)	0	
3xx Community Services	(677)	0	0	(11,875)	8,198	3,000	0	
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period								
4xx Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	(55,800)	0	0	0	0	0	(55,800)	
Total General Fund	502,678	263,351	(241,001)	270,804	(21,485)	500	230,509	
Percent of Total ¹	100.0%	52.4%	-47.9%	53.9%	-4.3%	0.1%	45.9%	

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
111 Elementary	9,967,810	21.5%	12,498,434	22.9%	10,925,253	19.5%
112 Middle School	4,593,437	9.9%	4,863,354	8.9%	4,857,740	8.7%
113 High School	6,490,675	14.0%	7,318,319	13.4%	7,469,843	13.3%
118 Pre-Kindergarten	306,932	0.7%	359,851	0.7%	368,924	0.7%
119 Summer School	465,581	1.0%	234,646	0.4%	319,181	0.6%
Total Basic Programs	21,824,435	47.0%	25,274,604	46.4%	23,940,941	42.7%
122 Special Education	4,882,391	10.5%	5,639,638	10.3%	5,762,119	10.3%
125 Compensatory Education	1,748,539	3.8%	2,287,878	4.2%	2,257,825	4.0%
Total Added Needs	6,630,930	14.3%	7,927,516	14.5%	8,019,944	14.3%
Total Instruction	28,455,365	61.3%	33,202,120	60.9%	31,960,885	57.0%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	761,341	1.6%	1,054,405	1.9%	1,440,392	2.6%
213 Health	255,118	0.5%	273,336	0.5%	402,251	0.7%
214 Psychology	222,154	0.5%	282,260	0.5%	325,584	0.6%
215 Speech	826,395	1.8%	830,633	1.5%	918,009	1.6%
216 Social Work	813,867	1.8%	973,454	1.8%	1,028,172	1.8%
218 Teacher Consultant	470,064	1.0%	513,484	0.9%	552,870	1.0%
219 Other Pupil Support	213,953	0.5%	252,245	0.5%	368,191	0.7%
Total Pupil Support Services	3,562,892	7.7%	4,179,817	7.7%	5,035,469	9.0%
221 Improvement of Instruction	1,014,935	2.2%	1,195,969	2.2%	1,598,115	2.9%
222 Educational Media Services	586,526	1.3%	666,339	1.2%	690,373	1.2%
224 Educational Television	61,045	0.1%	64,995	0.1%	68,428	0.1%
225 Instruction Related Technology	380,707	0.8%	367,271	0.7%	398,960	0.7%
226 Supervision of Instructional Staff	620,724	1.3%	624,788	1.1%	716,375	1.3%
227 Academic Student Assessment	62,524	0.1%	86,546	0.2%	110,506	0.2%
229 Other Instructional Staff Services	275,364	0.6%	320,393	0.6%	356,884	0.6%
Total Instructional Staff Support	3,001,825	6.5%	3,326,301	6.1%	3,939,641	7.0%
231 Board of Education	89,037	0.2%	98,493	0.2%	103,480	0.2%
232 Executive Administration	374,901	0.8%	408,389	0.7%	425,104	0.8%
Total General Administration	463,938	1.0%	506,882	0.9%	528,584	0.9%

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
241 Office of the Principal	2,754,223	5.9%	3,034,272	5.6%	3,169,033	5.7%
249 Other School Administration	25,087	0.1%	31,347	0.1%	31,840	0.1%
Total School Administration	2,779,310	6.0%	3,065,619	5.6%	3,200,873	5.7%
252 Fiscal Services	402,454	0.9%	483,820	0.9%	666,996	1.2%
257 Internal Services	114,789	0.2%	116,180	0.2%	128,376	0.2%
259 Other Business	23,775	0.1%	79,944	0.1%	60,608	0.1%
Total Business Services	541,018	1.2%	679,944	1.2%	855,980	1.5%
261 Operating Buildings Services	4,271,936	9.2%	5,329,281	9.8%	5,812,077	10.4%
266 Building Security	2,814	0.0%	93,494	0.2%	358,541	0.6%
Total Operations and Maintenance	4,274,750	9.2%	5,422,775	9.9%	6,170,618	11.0%
271 Pupil Transportation	1,557,709	3.4%	1,809,929	3.3%	1,825,937	3.3%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	56,919	0.1%	74,133	0.1%	75,572	0.1%
283 Staff/Personnel Services	334,546	0.7%	678,696	1.2%	629,637	1.1%
284 Non-Instructional Technology	441,760	1.0%	437,563	0.8%	504,421	0.9%
285 Pupil Accounting	134,901	0.3%	156,895	0.3%	176,575	0.3%
Total Central Support Services	968,126	2.1%	1,347,287	2.5%	1,386,205	2.5%
Total Support Services	17,149,568	36.9%	20,338,554	37.3%	22,943,307	40.9%
293 Athletic Activities	828,519	1.8%	935,783	1.7%	1,071,634	1.9%
3xx Community Services	12,599	0.0%	19,465	0.0%	31,939	0.1%
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior						
4xx Period Adjustments	0	0.0%	0	0.0%	0	0.0%
5xx Debt Service - Long Term	0	0.0%	22,000	0.0%	32,636	0.1%
Total ¹	46,446,051	100.0%	54,517,922	100.0%	56,040,401	100.0%
					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

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
249,082	Food Sales	43,000	44,000	1,000	(205,082)
13,549	Catered Events	20,000	15,000	(5,000)	1,451
872	Other	800	800	0	(72)
	State:				
61,162	Breakfast - Supplemental	0	0	0	(61,162)
4,224	At-Risk	6,697	13,164	6,467	8,940
79,238	Lunch	60,167	72,025	11,858	(7,213)
5,412	31j 10 Cents	0	44,530	44,530	39,118
0	30d Expanded Breakfast and Lunch Program	400,000	808,000	408,000	808,000
	Federal:				
129,738	Breakfast	125,000	189,000	64,000	59,262
665,137	Lunch	665,000	730,000	65,000	64,863
22,014	SSO/SFSP	20,000	24,700	4,700	2,686
127,717	Supply Chain Assistance	128,000	112,725	(15,275)	(14,992)
5,150	Local Food for Schools	0		0	(5,150)
134,133	USDA Commodities	110,000	112,215	2,215	(21,918)
1,497,428	Total Revenues	1,578,664	2,166,159	587,495	668,731
	Expenditures:				
73,981	Salaries	94,292	83,913	(10,379)	9,932
36,727	Employee Benefits	49,687	45,569	(4,118)	8,842
743,147	Purchased Services	756,400	836,480	80,080	93,333
769,228	Supplies & Materials	855,000	1,064,655	209,655	295,427
26,375	Capital Outlay	76,500	62,500	(14,000)	36,125
17,256	Other	18,000	16,355	(1,645)	(901)
1,666,714	Total Expenditures	1,849,879	2,109,472	259,593	442,758
(169,286)	Excess (Deficit) of Revenues over (under) Expenditures	(271,215)	56,687	327,902	225,973
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
(169,286)	Increase (Decrease) in Fund Balance	(271,215)	56,687	327,902	225,973
746,332	Fund Balance - Beginning of Year	389,193	577,046	187,853	(169,286)
577,046	Fund Balance - End of Year	117,978	633,733	515,755	56,687
34.6%	Fund Balance as a Percentage of Expenditures	6.4%	30.0%		
546,780	Max. Fund Balance per 3 Months of Operating Costs	591,126	682,324		

EAST LANSING PUBLIC SCHOOLS

STUDENT/SCHOOL ACTIVITY FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
2022-23 ACTUAL					
	Revenues:				
	Local:				
4,589	Donley Elementary	2,600	10,000	7,400	5,411
23,621	Glencairn Elementary	21,000	25,000	4,000	1,379
6,211	Marble Elementary	9,300	9,000	(300)	2,789
8,579	Robert L Green Elementary	7,300	7,000	(300)	(1,579)
8,512	Red Cedar Elementary	8,000	15,000	7,000	6,488
8,503	Whitehills Elementary	3,400	8,000	4,600	(503)
49,328	MacDonald Middle School	25,500	25,000	(500)	(24,328)
298,689	East Lansing High School	305,600	315,000	9,400	16,311
408,032	Total Revenues	382,700	414,000	31,300	5,968
	Expenditures:				
6,772	Donley Elementary	4,200	7,000	2,800	228
39,816	Glencairn Elementary	25,200	25,000	(200)	(14,816)
18,762	Marble Elementary	18,600	20,000	1,400	1,238
6,522	Robert L Green Elementary	5,300	7,000	1,700	478
7,518	Red Cedar Elementary	4,300	7,000	2,700	(518)
7,671	Whitehills Elementary	3,200	5,000	1,800	(2,671)
40,623	MacDonald Middle School	22,500	30,000	7,500	(10,623)
292,150	East Lansing High School	259,000	275,000	16,000	(17,150)
419,834	Total Expenditures	342,300	376,000	33,700	(43,834)
(11,802)	Excess (Deficit) of Revenues over (under) Expenditures	40,400	38,000	(2,400)	49,802
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
(11,802)	Increase (Decrease) in Fund Balance	40,400	38,000	(2,400)	49,802
474,932	Fund Balance - Beginning of Year	467,932	463,130	(4,802)	(11,802)
463,130	Fund Balance - End of Year	508,332	501,130	(7,202)	38,000

EAST LANSING PUBLIC SCHOOLS
2015 DEBT FUND (REFUNDING of 2005 REFUNDING SERIES B BONDS)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
2022-23 ACTUAL					
	Revenues:				
	Local:				
3,607,516	Current Property Taxes (net 0.50% est. delinquent)	3,379,500	3,379,500	0	(228,016)
4,322	Payment in Lieu of Taxes	7,000	7,000	0	2,678
2,352	Delinquent Property Taxes (includes penalties & interest)	2,000	2,700	700	348
45,636	Interest on Investments	40,000	60,000	20,000	14,364
0	Other	0	0	0	0
3,659,826	Total Revenues	3,428,500	3,449,200	20,700	(210,626)
	Expenditures:				
	Due November:				
506,000	Interest on Bonded Debt	440,500	440,500	0	(65,500)
	Due May:				
2,620,000	Redemption of Principal (matures May 2030)	2,605,000	2,605,000	0	(15,000)
506,000	Interest on Bonded Debt	440,500	440,500	0	(65,500)
548	Dues and Fees	600	600	0	52
1,793	Property Tax Refunds (MTT/STC/Board of Review)	2,500	2,000	(500)	207
0	Other - Costs of Bond Issuance	0	0	0	0
3,634,341	Total Expenditures	3,489,100	3,488,600	(500)	(145,741)
25,485	Excess (Deficit) of Revenues over (under) Expenditures	(60,600)	(39,400)	21,200	(64,885)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
25,485	Increase (Decrease) in Fund Balance	(60,600)	(39,400)	21,200	(64,885)
332,098	Fund Balance - Beginning of Year	349,898	357,583	7,685	25,485
357,583	Fund Balance - End of Year	289,298	318,183	28,885	(39,400)

EAST LANSING PUBLIC SCHOOLS
2017 DEBT FUND (ELEMENTARY BOND - SERIES 1)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,115,007	Current Property Taxes (net 0.50% est. delinquent)	4,184,200	4,184,200	0	69,193
4,930	Payment in Lieu of Taxes	8,600	7,200	(1,400)	2,270
2,901	Delinquent Property Taxes (includes penalties & interest)	2,500	3,000	500	99
45,921	Interest on Investments	40,000	62,000	22,000	16,079
0	Other	0	0	0	0
4,168,759	Total Revenues	4,235,300	4,256,400	21,100	87,641
	Expenditures:				
	Due November:				
1,275,925	Interest on Bonded Debt	1,244,425	1,244,425	0	(31,500)
	Due May:				
1,575,000	Redemption of Principal (matures May 2042)	1,790,000	1,790,000	0	215,000
1,275,925	Interest on Bonded Debt	1,244,425	1,244,425	0	(31,500)
548	Dues and Fees	600	600	0	52
1,994	Property Tax Refunds (MTT/STC/Board of Review)	3,000	2,000	(1,000)	6
0	Other - Costs of Bond Issuance	0	0	0	0
4,129,392	Total Expenditures	4,282,450	4,281,450	(1,000)	152,058
39,367	Excess (Deficit) of Revenues over (under) Expenditures	(47,150)	(25,050)	22,100	(64,417)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
39,367	Increase (Decrease) in Fund Balance	(47,150)	(25,050)	22,100	(64,417)
352,929	Fund Balance - Beginning of Year	383,879	392,296	8,417	39,367
392,296	Fund Balance - End of Year	336,729	367,246	30,517	(25,050)

EAST LANSING PUBLIC SCHOOLS
2020 DEBT FUND (ELEMENTARY BOND - SERIES 2)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
2022-23 ACTUAL					
	Revenues:				
	Local:				
1,371,618	Current Property Taxes (net 0.50% est. delinquent)	1,653,200	1,653,200	0	281,582
1,643	Payment in Lieu of Taxes	3,400	2,100	(1,300)	457
1,353	Delinquent Property Taxes (includes penalties & interest)	1,500	1,500	0	147
16,661	Interest on Investments	16,000	22,000	6,000	5,339
0	Other	0	0	0	0
1,391,275	Total Revenues	1,674,100	1,678,800	4,700	287,525
	Expenditures:				
	Due November:				
504,550	Interest on Bonded Debt	497,650	497,650	0	(6,900)
	Due May:				
345,000	Redemption of Principal (matures May 2044)	650,000	650,000	0	305,000
504,550	Interest on Bonded Debt	497,650	497,650	0	(6,900)
548	Dues and Fees	600	600	0	52
579	Property Tax Refunds (MTT/STC/Board of Review)	1,500	1,000	(500)	421
0	Other - Costs of Bond Issuance	0	0	0	0
1,355,227	Total Expenditures	1,647,400	1,646,900	(500)	291,673
36,048	Excess (Deficit) of Revenues over (under) Expenditures	26,700	31,900	5,200	(4,148)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
36,048	Increase (Decrease) in Fund Balance	26,700	31,900	5,200	(4,148)
75,216	Fund Balance - Beginning of Year	108,216	111,264	3,048	36,048
111,264	Fund Balance - End of Year	134,916	143,164	8,248	31,900

EAST LANSING PUBLIC SCHOOLS

2019 SINKING FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
2022-23 ACTUAL					
	Revenues:				
	Local:				
1,299,592	Current Property Taxes (net 0.50% est. delinquent)	1,392,900	1,375,200	(17,700)	75,608
1,639	Payment in Lieu of Taxes	3,000	2,400	(600)	761
957	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	43
0	Interest on Investments	0	0	0	0
210,000	Other	0	0	0	(210,000)
1,512,188	Total Revenues	1,396,900	1,378,600	(18,300)	(133,588)
	Expenditures:				
2,722	Donley Elementary	97,520	50,000	(47,520)	47,278
942	Glencairn Elementary	144,949	118,000	(26,949)	117,058
3,432	Marble Elementary	42,520	51,000	8,480	47,568
4,512	Robert L Green Elementary	42,520	48,000	5,480	43,488
942	Red Cedar Elementary	31,260	60,000	28,740	59,058
3,642	Whitehills Elementary	42,520	56,000	13,480	52,358
338,237	MacDonald Middle School	250,988	391,000	140,012	52,763
3,431,241	East Lansing High School	718,745	695,000	(23,745)	(2,736,241)
0	Towar	0	0	0	0
640	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	360
3,786,310	Total Expenditures	1,372,022	1,470,000	97,978	(2,316,310)
(2,274,122)	Excess (Deficit) of Revenues over (under) Expenditures	24,878	(91,400)	(116,278)	2,182,722
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
(2,274,122)	Increase (Decrease) in Fund Balance	24,878	(91,400)	(116,278)	2,182,722
2,708,950	Fund Balance - Beginning of Year	565,550	434,828	(130,722)	(2,274,122)
434,828	Fund Balance - End of Year	590,428	343,428	(247,000)	(91,400)

EAST LANSING PUBLIC SCHOOLS
2020 CAPITAL PROJECTS FUND (ELEMENTARY BOND)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

		2023-24 ORIGINAL BUDGET	2023-24 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2022-23 ACTUAL
2022-23 ACTUAL					
	Revenues:				
	Local:				
346	Interest on Investments	0	0	0	(346)
0	Other	0	0	0	0
346	Total Revenues	0	0	0	(346)
	Expenditures:				
485,458	Donley Elementary	97,675	24,555	(73,120)	(460,903)
401,694	Glencairn Elementary	97,675	24,555	(73,120)	(377,139)
397,637	Marble Elementary	100,935	23,817	(77,118)	(373,820)
337,613	Robert L Green Elementary	3,787	11,788	8,001	(325,825)
964,877	Red Cedar Elementary	97,766	24,696	(73,070)	(940,181)
404,888	Whitehills Elementary	102,290	27,796	(74,494)	(377,092)
2,992,167	Total Expenditures	500,128	137,207	(362,921)	(2,854,960)
(2,991,821)	Excess (Deficit) of Revenues over (under) Expenditures	(500,128)	(137,207)	362,921	2,854,614
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
0	Total Other Financing (Uses) Sources	0	0	0	0
(2,991,821)	Increase (Decrease) in Fund Balance	(500,128)	(137,207)	362,921	2,854,614
3,129,028	Fund Balance - Beginning of Year	500,128	137,207	(362,921)	(2,991,821)
137,207	Fund Balance - End of Year	0	0	0	(137,207)

EAST LANSING PUBLIC SCHOOLS
BLENDED PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)
 THREE YEAR COMPARISON BY BUILDING

	10/6/2021 Fall 21	2/10/2021 Supp 21	2021-22 Blended Count	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	Unaudited 10/4/2023 Fall 23	2/8/2023 Supp 23	Projected 2023-24 Blended Count
ELEMENTARY:									
Donley	271.00	261.00	270.00	266.00	267.00	266.10	274.00	262.00	272.80
Glencairn	270.00	268.00	269.80	299.00	283.00	297.40	296.00	299.00	296.30
Marble	319.00	319.46	319.05	298.00	316.00	299.80	301.00	297.00	300.60
Robert L Green	289.90	271.32	288.04	303.32	289.01	301.89	272.33	294.38	274.54
Red Cedar	135.00	108.00	132.30	210.20	153.70	204.55	209.44	221.31	210.63
Whitehills	282.00	279.00	281.70	288.00	284.00	287.60	274.00	297.00	276.30
Total Elementary	1,566.90	1,506.78	1,560.89	1,664.52	1,592.71	1,657.34	1,626.77	1,670.69	1,631.17
MacDonald Middle School	862.28	889.12	864.96	862.54	837.46	860.03	838.41	852.73	839.84
East Lansing High School	1,184.66	1,181.56	1,184.35	1,205.32	1,144.09	1,199.20	1,181.37	1,164.42	1,179.68
Sec 23a (Graduation Alliance)	28.75	0.00	28.75	48.00	0.00	48.00	48.00	0.00	48.00
TOTAL PUPIL MEMBERSHIP	3,642.59	3,577.46	3,638.95	3,780.38	3,574.26	3,764.57	3,694.55	3,687.84	3,698.69
Blended FTE count change from prior year			(53.53)			125.62			(65.88)
Blended FTE % change from prior year			-1.4%			3.5%			-1.8%
Fall FTE count change from prior year	(2.73)			137.79			(85.83)		

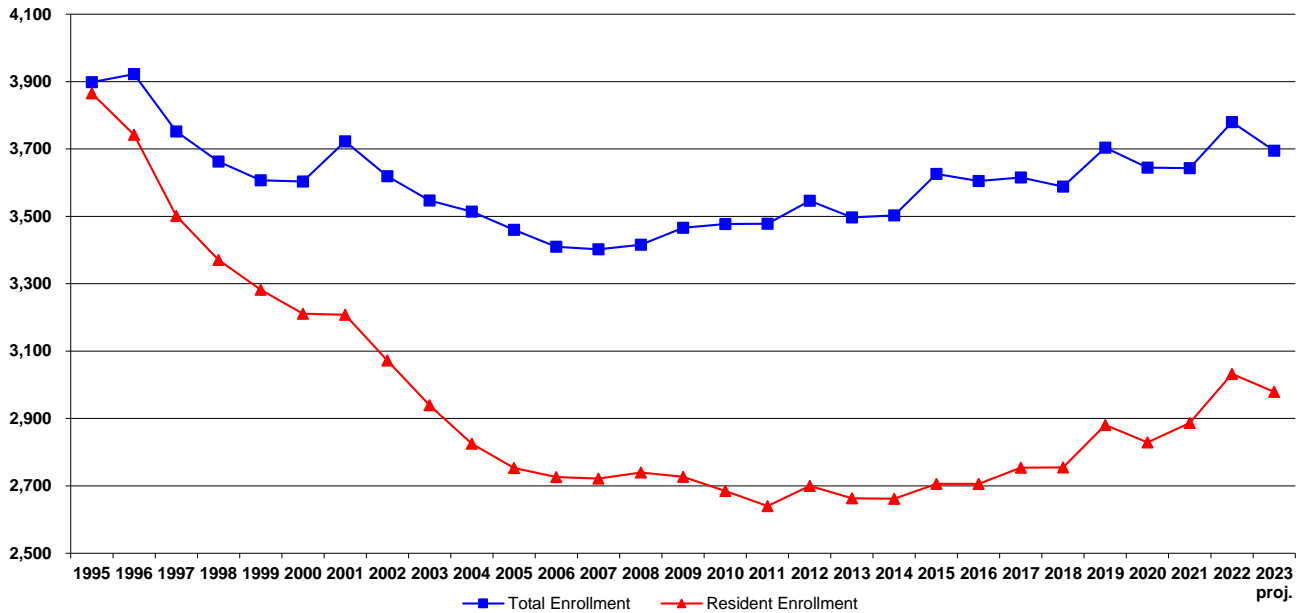
Note: State pupil membership blended count is based on full time equivalent enrollment with 90% funding from the fall count day and 10% funding from the previous supplemental count day. Pupil membership does not include students in Great Start Readiness Program.

EAST LANSING PUBLIC SCHOOLS
FALL PUPIL MEMBERSHIP FTE (FULL-TIME EQUIVALENCY)
 TEN YEAR COMPARISON BY GRADE LEVEL

Grade Level	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 proj.	Change from Prior Year Fall Count
Early Childhood Special Education	16.79	17.00	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	0.24
Kindergarten	285.32	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	(28.00)
1st Grade	250.45	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	(15.29)
2nd Grade	248.70	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	15.25
3rd Grade	258.74	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	(31.37)
4th Grade	276.42	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	30.73
5th Grade	265.06	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	(9.31)
Elementary Total	1,601.48	1,675.22	1,655.88	1,661.76	1,621.51	1,619.89	1,536.17	1,566.90	1,664.52	1,626.77	(37.75)
6th Grade	259.30	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	(33.88)
7th Grade	267.34	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	16.12
8th Grade	256.24	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	(6.37)
Middle School Total	782.88	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	(24.13)
9th Grade	289.67	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	(16.79)
10th Grade	291.83	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	7.91
11th Grade	261.49	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	(11.02)
12th Grade (plus Sec 23a)	275.21	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	337.58	(4.05)
High School Total	1,118.20	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,229.37	(23.95)
TOTAL PUPIL MEMBERSHIP COUNT	3,502.56	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,694.55	(85.83)
FTE change from prior year	5.08	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(85.83)	

EAST LANSING PUBLIC SCHOOLS

FALL PUPIL MEMBERSHIP FTE - RESIDENT vs. NON-RESIDENT ENROLLMENT



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	3,371	292	92.0%	8.0%	272	7.4%
1999	3,607	3,282	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	2,753	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	76.2%	23.8%	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%
2018	3,588	2,755	833	76.8%	23.2%	775	21.6%
2019	3,704	2,881	823	77.8%	22.2%	753	20.3%
2020	3,645	2,829	816	77.6%	22.4%	739	20.3%
2021	3,643	2,887	756	79.2%	20.8%	656	18.0%
2022	3,780	3,032	748	80.2%	19.8%	601	15.9%
2023 proj.	3,695	2,979	716	80.6%	19.4%	563	15.2%

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). Effective with FY 2021-22 the per pupil Foundation Allowance is the same for a Resident and Non-Resident student.

EAST LANSING PUBLIC SCHOOLS
PROPERTY TAX MILLAGE RATES - Five Year History

Levy	Expiration	2023 Tax Year (TY)	2022 TY	2021 TY	2020 TY	2019 TY
		2023-24	2022-23	2021-22	2020-21	2019-20
Operating - Non-PRE (Non-Homestead)	12/31/28	18.0000	18.0000	18.0000	18.0000	18.0000
2019 Sinking Fund - ALL	12/31/28	0.9972	0.9972	0.9990	1.0000	1.0000
2020 Debt Fund - ALL	N/A	1.1300	1.0000	0.7600	1.0000	0.0000
2017 Debt Fund - ALL	N/A	2.8600	3.0000	3.1400	3.0000	3.2500
2015 Debt Fund - ALL	N/A	2.3100	2.6300	2.9000	3.0000	3.2500
Total Debt		6.3000	6.6300	6.8000	7.0000	6.5000
Total PRE (Homestead)		7.2972	7.6272	7.7990	8.0000	7.5000
Total Non-PRE (Non-Homestead)		25.2972	25.6272	25.7990	26.0000	25.5000
Headlee Reduction ¹ - ALL		NO	YES - 0.9982	YES - 0.9990	NO	NO
Headlee Reduction ¹ - Non-PRE (Non-Homestead)		NO	YES - 0.9995	NO	NO	YES - 0.9993
Operating - Non-PRE (Non-Homestead) authorized millage rate only		21.9736	21.9736	21.9846	21.9846	21.9846

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

PROPERTY TAXABLE VALUES

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

	Percentage of Taxable Value	(as of Jan. 17, 2024) 2023-24	(as of Jan. 17, 2024) 2022-23	\$ Change	% Change
City of East Lansing	77.0%	1,048,618,980	975,327,884	73,291,096	7.51%
City of Lansing	3.4%	46,431,037	43,577,072	2,853,965	6.55%
Bath Township	3.9%	52,608,008	50,045,943	2,562,065	5.12%
DeWitt Township	0.1%	1,947,122	1,907,583	39,539	2.07%
Lansing Township	0.0%	149,300	275,200	(125,900)	-45.75%
Meridian Township	15.6%	212,168,549	197,006,948	15,161,601	7.70%
	100.0%	1,361,922,996	1,268,140,630	93,782,366	7.40%

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 PROPERTY TAXABLE VALUES

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

	(as of Jan. 17, 2024)	(as of Jan. 17, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	514,055,722	484,807,965	29,247,757	6.03%
City of Lansing	7,727,492	7,431,336	296,156	3.99%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	42,716	40,682	2,034	5.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	156,859,935	146,998,689	9,861,246	6.71%
	678,685,865	639,278,672	39,407,193	6.16%
Percent of total taxable value	49.8%	50.4%		

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

PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Jan. 17, 2024)	(as of Jan. 17, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	28,510,900	31,437,100	(2,926,200)	-9.31%
City of Lansing	3,258,300	3,479,000	(220,700)	-6.34%
Bath Township	1,777,600	1,656,500	121,100	7.31%
DeWitt Township	182,800	183,500	(700)	-0.38%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	476,300	396,000	80,300	20.28%
	34,205,900	37,152,100	(2,946,200)	-7.93%
Percent of total taxable value	2.5%	2.9%		

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

PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Jan. 17, 2024)	(as of Jan. 17, 2024)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	506,052,358	459,082,819	46,969,539	10.23%
City of Lansing	35,445,245	32,666,736	2,778,509	8.51%
Bath Township	50,830,408	48,389,443	2,440,965	5.04%
DeWitt Township	1,721,606	1,683,401	38,205	2.27%
Lansing Township	149,300	275,200	(125,900)	-45.75%
Meridian Township	54,832,314	49,612,259	5,220,055	10.52%
	649,031,231	591,709,858	57,321,373	9.69%
Percent of total taxable value	47.7%	46.7%		

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 PROPERTY TAX REVENUES BY MILLAGE

ASSESSING UNIT	COUNTY	2023 TAX YEAR TAXABLE VALUATION ¹	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND	2015 DEBT FUND	2017 DEBT FUND	2020 DEBT FUND
			Non-PRE	Commercial Personal	TOTAL				
			18.0000	6.0000	OPERATING				
City of East Lansing	Ingham								
PRE (includes Industrial Personal)		490,870,343				\$ 489,495	\$ 1,133,910	\$ 1,403,889	\$ 554,683
Commercial Personal		28,509,600		\$ 171,057	\$ 171,057	28,429	65,857	81,537	32,215
Non-PRE		505,327,541	\$ 9,095,895		9,095,895	503,912	1,167,306	1,445,236	571,020
Capture - PRE		9,851,990					22,758	28,176	11,132
Capture - Commercial Personal		0					0	0	0
Capture - Non-PRE		73,609,488					170,037	210,523	83,178
TOTAL CITY OF EAST LANSING		1,108,168,962	9,095,895	171,057	9,266,952	1,021,836	2,559,868	3,169,361	1,252,228
City of East Lansing	Clinton								
PRE		23,185,379				23,120	53,558	66,310	26,199
Commercial Personal		1,300		7	7	1	3	3	1
Non-PRE		724,817	13,046		13,046	722	1,674	2,072	819
TOTAL CITY OF EAST LANSING		23,911,496	13,046	7	13,053	23,843	55,235	68,385	27,019
City of Lansing	Ingham								
PRE		7,727,492				7,705	17,850	22,100	8,732
Commercial Personal		3,258,300		19,549	19,549	3,249	7,526	9,318	3,681
Non-PRE		35,445,245	638,014		638,014	35,345	81,878	101,373	40,053
Capture - PRE		942,734					2,177	2,696	1,065
Capture - Commercial Personal		0					0	0	0
Capture - Non-PRE		24,036,273				23,968	55,523	68,743	27,160
TOTAL CITY OF LANSING		71,410,044	638,014	19,549	657,563	70,267	164,954	204,230	80,691
Lansing Township	Ingham								
PRE		0				0	0	0	0
Commercial Personal		0		0	0	0	0	0	0
Non-PRE		149,300	2,687		2,687	148	344	426	168
TOTAL LANSING TOWNSHIP		149,300	2,687	0	2,687	148	344	426	168
Meridian Township	Ingham								
PRE		156,859,935				156,420	362,346	448,619	177,251
Commercial Personal		476,300		2,857	2,857	474	1,100	1,362	538
Non-PRE		54,832,314	986,981		986,981	54,678	126,662	156,820	61,960
TOTAL MERIDIAN TOWNSHIP		212,168,549	986,981	2,857	989,838	211,572	490,108	606,801	239,749
DeWitt Township	Clinton								
PRE		42,716				42	98	122	48
Commercial Personal		182,800		1,096	1,096	182	422	522	206
Non-PRE		1,721,606	30,988		30,988	1,716	3,976	4,923	1,945
TOTAL DEWITT TOWNSHIP		1,947,122	30,988	1,096	32,084	1,940	4,496	5,567	2,199
Bath Township	Clinton								
PRE		0				0	0	0	0
Commercial Personal		1,777,600		10,665	10,665	1,772	4,106	5,083	2,008
Non-PRE		50,830,408	914,947		914,947	50,688	117,418	145,374	57,438
TOTAL BATH TOWNSHIP		52,608,008	914,947	10,665	925,612	52,460	121,524	150,457	59,446
Total PRE (Homestead)		689,480,589	0	0	0	676,782	1,592,697	1,971,912	779,110
Total Commercial Personal		34,205,900	0	205,231	205,231	34,107	79,014	97,825	38,649
Total Non-PRE (Non-Homestead)		746,676,992	11,682,558	0	11,682,558	671,177	1,724,818	2,135,490	843,741
Grand Total (includes Capture)		1,470,363,481	\$ 11,682,558	\$ 205,231	\$ 11,887,789	\$ 1,382,066	\$ 3,396,529	\$ 4,205,227	\$ 1,661,500
Less Capture Amount		(108,440,485)							\$ 9,263,256
Grand Total (excludes Capture)		1,361,922,996					Total Debt Tax Revenue		\$ 22,533,111
							Total Tax Revenue		

¹ As of January 17, 2024 per the Michigan Department of Education Taxable Value System website.

DEFINITIONS of EXPENDITURE FUNCTION CODES

Below is a hyper link to the Michigan Public School Accounting Manual. Definitions to expenditure function codes can be found in the **Appendix - Definition for Accounting Codes**.

<https://www.michigan.gov/mde/services/financial-management/state-aid/publications/michigan-public-school-accounting-manual>