



East Lansing Public Schools

BUDGET BOOK 2023-24 ORIGINAL BUDGET

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

Date: June 12, 2023

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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 – Dr. Terah Chambers
Vice President – Dr. Elizabeth Guerrero Lyons
Secretary – Tali Faris-Hylen
Treasurer – Dr. Kath Edsall
Trustee – Amanda Cormier
Trustee – Monica Fink
Trustee – Chris Martin

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 – vacant
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 – 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 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 \$12,083,839 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	\$ 12,830,314
State	34,540,849
Federal	909,370
Incoming Transfers	5,750,010
Other Financing Sources (Uses)	<u>15,000</u>
Total Revenues & Other Financing Sources (Uses)	<u>\$ 54,045,543</u>
Total Fund Balance, July 1, 2023	<u>14,109,244</u>
Total Available to Appropriate	<u>\$ 68,154,787</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	\$ 23,797,537
Added Needs	8,326,629
	<hr/>
Total Instruction	\$ 32,124,166
Support Services:	
Pupil Services	5,043,007
Instructional Staff Services	3,715,051
General Administration	528,753
School Administration	3,221,918
Business Services	747,766
Operations and Maintenance	5,807,830
Pupil Transportation	1,761,047
Central Services	1,420,242
Athletic Activities	1,049,687
	<hr/>
Total Support Services	\$ 23,295,301
Community Services	32,612
Payments to Other Government Agencies	-
Debt Services	88,157
	<hr/>
Total Appropriations	\$ 55,540,236
Total Fund Balance, June 30, 2024	\$ 12,614,551

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, E. Guerrero Lyons, T. Faris-Hylen, K. Edsall, M. Fink, C. Martin,

Nays: None

Excused Absences: A. Cormier

Resolution declared adopted on: June 12, 2023

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	\$ 63,800
State	466,864
Federal	1,048,000
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 1,578,664
Total Fund Balance, July 1, 2023	389,193
Total Available to Appropriate	\$ 1,967,857

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	\$ 143,979
Purchased Services	756,400
Supplies & Materials	855,000
Capital Outlay	76,500
Other	18,000
Total Appropriations	\$ 1,849,879
Total Fund Balance, June 30, 2024	\$ 117,978

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, E. Guerrero Lyons, T. Faris-Hylen, K. Edsall, M. Fink, C. Martin,

Nays: None

Excused Absences: A. Cormier

Resolution declared adopted on: June 12, 2023

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	\$ 382,700
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 382,700
Total Fund Balance, July 1, 2023	467,932
Total Available to Appropriate	\$ 850,632

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		\$ 342,300
Total Appropriations		\$ 342,300
Total Fund Balance, June 30, 2024		\$ 508,332

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, E. Guerrero Lyons, T. Faris-Hylen, K. Edsall, M. Fink, C. Martin,

Nays: None

Excused Absences: A. Cormier

Resolution declared adopted on: June 12, 2023

East Lansing Public Schools

General Fund

Major Assumptions and Revenue & Expenditure Summary Comparison

Major Assumptions

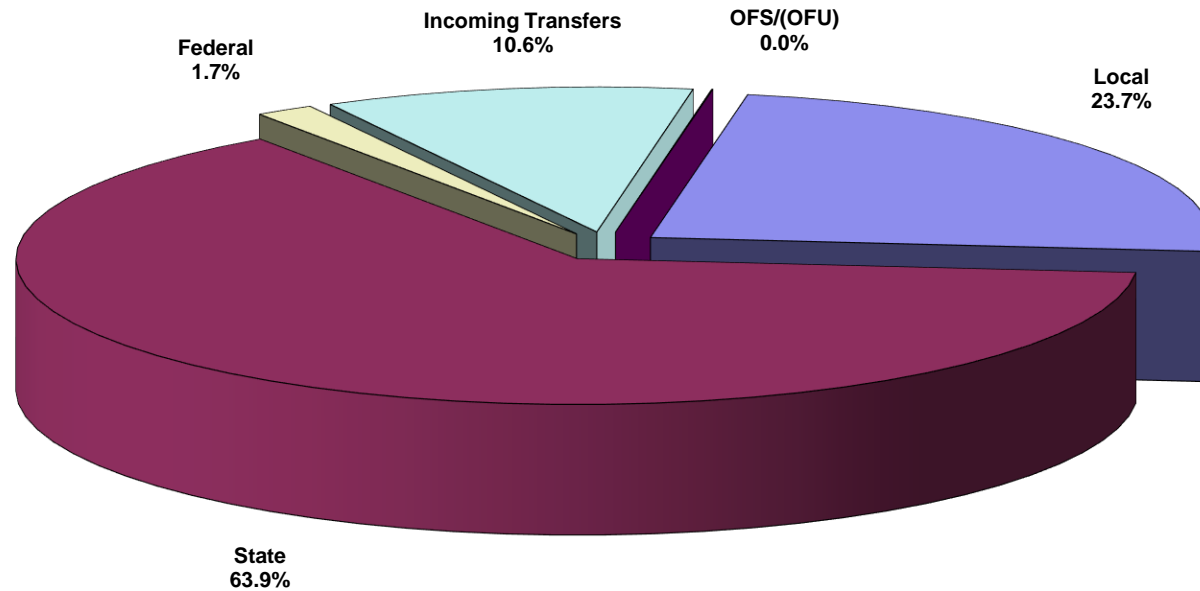
					2022-23 FIRST BUDGET REVISION	2023-24 ORIGINAL BUDGET	Change	
1				Revenues:				1
2				Blended Enrollment	3,746.54	3,749.71	3.17	2
3				Foundation Allowance	\$ 9,150	\$ 9,608	\$ 458	3
4				Property Taxable Values (excludes Captured Values)	\$ 1,289,681,671	\$ 1,382,887,105	7.23%	4
5				Property Taxes Delinquent %	1.50%	1.50%	0.00%	5
6				Current Property Taxes	\$ 11,124,900	\$ 12,104,700	\$ 979,800	6
7				Prop A/Disc./SE Headlee	\$ 24,060,794	\$ 24,797,261	\$ 736,467	7
8				MPERS 147 Funds	\$ 6,896,948	\$ 5,735,386	\$ (1,161,562)	8
9				Prior Year State Aid Adjustments	\$ (50,638)	\$ 14,580	\$ 65,218	9
10				At-Risk	\$ 1,486,881	\$ 1,580,028	\$ 93,147	10
11				Federal Grants	\$ 3,187,310	\$ 909,370	\$ (2,277,940)	11
12				County Special Education	\$ 5,564,061	\$ 5,675,342	\$ 111,281	12
13				Expenditures:				13
14				Employee wages	Per Contract Settlements	Per Contract Settlements		14
15				MPERS Rate (Pension & Health)	28.23%	31.34%	3.11%	15
16				Health Insurance Renewal	9.50%	10.00%	0.50%	16
17				Staffing FTEs:				17
18				Maintenance, Custodial, Grounds, & Courier	22.52	36.25	13.7	18
19				At-Wills	19.11	23.00	3.9	19
20				Central Office Administrators	6.48	7.00	0.5	20
21				ELESPA	74.62	78.25	3.6	21
22				IUOE	18.50	19.30	0.8	22
23				ELEA	241.01	243.33	2.3	23
24				Building Level Administrators	11.71	12.00	0.3	24
25				Superintendent	1.00	1.00	-	25
26				Revenue & Expenditure Summary Comparison				26
27					2022-23 FIRST BUDGET REVISION	2023-24 ORIGINAL BUDGET	Change	27
28				Revenues:				28
29				Local	\$ 12,125,506	\$ 12,830,314	\$ 704,808	29
30				State	33,964,171	34,540,849	576,678	30
31				Federal	3,187,310	909,370	(2,277,940)	31
32				Incoming Transfers	5,619,944	5,750,010	130,066	32
33				Other Financing Sources/(Uses)	390,000	15,000	(375,000)	33
34				Total Revenues	\$ 55,286,931	\$ 54,045,543	\$ (1,241,388)	34
35				Expenditures:				35
36				Salaries	\$ 24,738,059	\$ 25,959,968	\$ 1,221,909	36
37				Benefits	19,837,184	20,176,679	339,495	37
38				Purchase Services	3,270,097	2,533,887	(736,210)	38
39				Supplies & Materials	3,117,068	2,895,205	(221,863)	39
40				Capital Outlay	855,800	328,700	(527,100)	40
41				Other	4,323,175	3,924,894	(398,281)	41
42				Total Expenditures (before favorable variance)	\$ 56,141,383	\$ 55,819,333	\$ (322,050)	42
43				Favorable Expenditure Variance	\$ (280,705)	\$ (279,097)	\$ 1,608	43
44				Projected Add/(Draw) To/From Fund Balance	\$ (573,747)	\$ (1,494,693)	\$ (920,946)	44
45				Beginning Fund Balance	14,682,991	14,109,244	(573,747)	45
46				Ending Fund Balance	\$ 14,109,244	\$ 12,614,551	\$ (1,494,693)	46

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,139,700		9,241,900	1,396,900	22,778,500
Interest Earnings	400,000		96,000	0	496,000
Building Use	70,000				70,000
Food Sales		63,800			63,800
Athletics	62,600				62,600
Other	158,014	382,700	0	0	540,714
State	34,540,849	466,864			35,007,713
Federal	909,370	1,048,000		0	1,957,370
County Special Education and Misc. via IISD	5,750,010				5,750,010
Total Revenues	54,030,543	1,961,364	9,337,900	1,396,900	66,726,707
EXPENDITURES:					
Instruction:					
Basic Programs	23,797,537				23,797,537
Added Needs	8,326,629				8,326,629
Instructional Support Services:					
Pupil	5,043,007				5,043,007
Instructional Staff	3,715,051				3,715,051
School Administration	3,221,918				3,221,918
Non-Instructional Support Services:					
General Administration	528,753				528,753
Business	747,766		7,000	1,000	755,766
Operations and Maintenance	5,807,830				5,807,830
Pupil Transportation	1,761,047				1,761,047
Central	1,420,242				1,420,242
Athletics	1,049,687				1,049,687
Food Service		1,849,879			1,849,879
Student/School Activity		342,300			
Community	32,612				32,612
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				1,871,150	1,871,150
Debt Services:					
Principal	88,157		5,045,000		5,133,157
Interest & Issuance Costs/Escrow			4,365,150		4,365,150
Dues and Fees			1,800		1,800
Total Expenditures	55,540,236	2,192,179	9,418,950	1,872,150	68,681,215
Excess of Revenues over Expenditures	(1,509,693)	(230,815)	(81,050)	(475,250)	(1,954,508)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				
Other	15,000	0			15,000
Total Other Financing Sources/(Uses)	15,000	0	0	0	15,000
Excess of Revenues and OFS/(OFU) over Expenditures	(1,494,693)	(230,815)	(81,050)	(475,250)	(1,939,508)
Fund Balance - Beginning of Year	14,109,244	857,125	841,993	1,065,678	16,874,040
Fund Balance - End of Year	12,614,551	626,310	760,943	590,428	14,934,532

EAST LANSING PUBLIC SCHOOLS

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



	2021-22	2022-23		2023-24			
	ACTUAL	FIRST REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2022-23 FIRST REVISION	% CHANGE from 2022-23 FIRST REVISION
REVENUES and OFS/(OFU):							
Local	10,945,147	12,125,506	21.9%	12,830,314	23.7%	704,808	5.8%
State	28,440,081	33,964,171	61.4%	34,540,849	63.9%	576,678	1.7%
Federal	4,110,556	3,187,310	5.8%	909,370	1.7%	(2,277,940)	-71.5%
Incoming Transfers	5,286,903	5,619,944	10.2%	5,750,010	10.6%	130,066	2.3%
OFS/(OFU)	24,760	390,000	0.7%	15,000	0.0%	(375,000)	-96.2%
Total ¹	48,807,447	55,286,931	100.0%	54,045,543	99.9%	(1,241,388)	-2.2%

¹ Amount may not add to 100.0% due to rounding

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

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
LOCAL REVENUE:					
10,413,396	Current Property Taxes (net 1.50% est. uncollectible)	11,124,900	12,104,700	979,800	1,691,304
186,923	Delinquent Property Taxes (includes P & I)	35,000	35,000	0	(151,923)
71,622	Building Use	70,000	70,000	0	(1,622)
0	Interest on Investments	564,000	400,000	(164,000)	400,000
189,552	Other	244,006	158,014	(85,992)	(31,538)
83,654	Other - Athletics	87,600	62,600	(25,000)	(21,054)
10,945,147	TOTAL LOCAL SOURCES	12,125,506	12,830,314	704,808	1,885,167
STATE REVENUE:					
13,271,977	Proposal A	13,058,228	12,084,040	(974,188)	(1,187,937)
7,311,778	Discretionary	9,168,264	10,707,438	1,539,174	3,395,660
1,728,039	Special Ed. Headlee	1,834,302	2,005,783	171,481	277,744
124,552	Prior Year State Aid Adjustments	(50,638)	14,580	65,218	(109,972)
751,819	At-Risk	1,486,881	1,580,028	93,147	828,209
209,620	Wraparound	138,350	69,175	(69,175)	(140,445)
4,118,635	MPERS 147	6,896,948	5,735,386	(1,161,562)	1,616,751
187,915	Hold Harmless Guarantee	193,252	193,252	0	5,337
97,631	Headlee Obligation for Data Collection	100,842	100,842	0	3,211
196,378	SE Cost Reimbursement	570,068	736,285	166,217	539,907
263,013	GSRP	361,463	385,390	23,927	122,377
178,724	Other	206,211	928,650	722,439	749,926
28,440,081	TOTAL STATE SOURCES	33,964,171	34,540,849	576,678	6,100,768
FEDERAL REVENUE:					
466,965	Title 1a (Improving Basic Programs)	405,710	385,809	(19,901)	(81,156)
73,714	Title 2a (Supporting Effective Instruction)	80,974	74,860	(6,114)	1,146
42,774	Title 3 (Language English Learners & Immigrant)	34,532	31,754	(2,778)	(11,020)
28,608	Title 4 (Student Support & Academic Enrichment)	28,863	28,863	0	255
3,304,214	ESSER/CRF/11T/Other COVID	2,447,305	141,548	(2,305,757)	(3,162,666)
31,284	IDEA Preschool/Flowthrough	52,991	52,991	0	21,707
162,997	Other	136,935	193,545	56,610	30,548
4,110,556	TOTAL FEDERAL SOURCES	3,187,310	909,370	(2,277,940)	(3,201,186)
INCOMING TRANSFERS:					
5,212,613	County Special Education (via IISD)	5,564,061	5,675,342	111,281	462,729
74,290	Other	55,883	74,668	18,785	378
5,286,903	TOTAL INCOMING TRANSFERS	5,619,944	5,750,010	130,066	463,107
48,782,687	TOTAL REVENUES	54,896,931	54,030,543	(866,388)	5,247,856
OTHER FINANCING SOURCES/(USES):					
0	Operating Transfer	0	0	0	0
0	Subscription-Based IT Agreements	375,000	0	(375,000)	0
24,760	Sale of Property	15,000	15,000	0	(9,760)
24,760	TOTAL OTHER FINANCING SOURCES (USES)	390,000	15,000	(375,000)	(9,760)
48,807,447	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	55,286,931	54,045,543	(1,241,388)	5,238,096
46,446,051	TOTAL EXPENDITURES	56,141,383	55,819,333	(322,050)	9,373,282
2,361,396	Increase (Decrease) in Fund Balance before est. Variance	(854,452)	(1,773,790)	(919,338)	(4,135,186)
0	Estimated Favorable Budget Variance	280,705	279,097	(1,608)	279,097
2,361,396	Total Increase (Decrease) in Fund Balance	(573,747)	(1,494,693)	(920,946)	(3,856,089)
0	Prior Year Restatement	0	0	0	0
12,321,595	Fund Balance - Beginning of Year	14,682,991	14,109,244	(573,747)	1,787,649
14,682,991	Fund Balance - End of Year	14,109,244	12,614,551	(1,494,693)	(2,068,440)
31.6%	Fund Balance as a % of Expenditures (excludes OFU)	25.3%	22.7%		
30.1%	Fund Balance as a % of Total Revenues (excludes OFS)	25.5%	23.3%		

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 est.	14,109,244	25.3%	55,860,678	(573,747)
2023-24 est.	12,614,551	22.7%	55,540,236 ¹	(1,494,693)

¹ Net of Estimate Favorable Budget Variance

EAST LANSING PUBLIC SCHOOLS

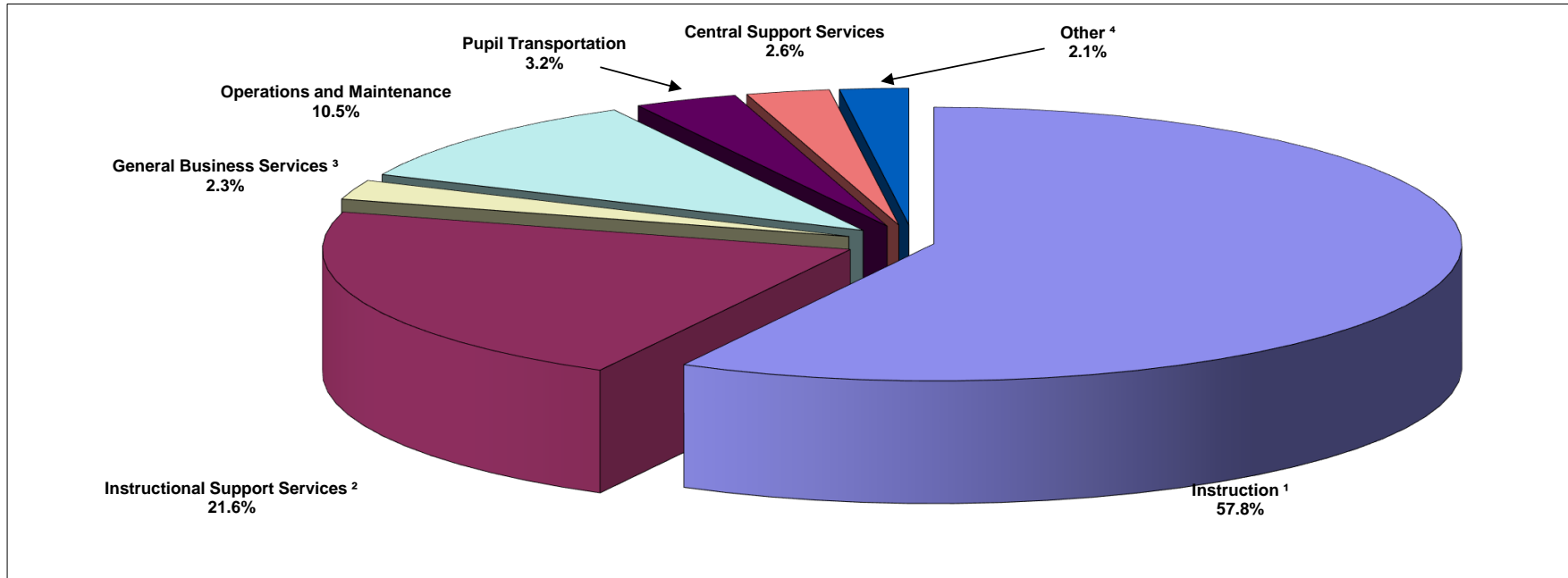
PER PUPIL FOUNDATION ALLOWANCE HISTORY

<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 est.	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)



	2021-22	2022-23	2023-24				
		FIRST	% of Total	ORIGINAL	% of Total	\$ CHANGE	% CHANGE
	ACTUAL	REVISION	Expenditures	BUDGET	Expenditures	from 2022-23 FIRST REVISION	from 2022-23 FIRST REVISION
EXPENDITURES:							
Instruction ¹	28,455,365	33,626,994	59.9%	32,285,595	57.8%	(1,341,399)	-4.0%
Instructional Support Services ²	9,344,027	10,972,850	19.5%	12,040,177	21.6%	1,067,327	9.7%
General Business Services ³	1,004,956	1,199,449	2.1%	1,282,934	2.3%	83,485	7.0%
Operations and Maintenance	4,274,750	5,684,744	10.1%	5,837,015	10.5%	152,271	2.7%
Pupil Transportation	1,557,709	1,776,410	3.2%	1,769,896	3.2%	(6,514)	-0.4%
Central Support Services	968,126	1,687,439	3.0%	1,427,378	2.6%	(260,061)	-15.4%
Other ⁴	841,118	1,193,497	2.1%	1,176,338	2.1%	(17,159)	-1.4%
Total ⁵	46,446,051	56,141,383	99.9%	55,819,333	100.1%	(322,050)	-0.6%

¹ Includes Basic Programs and Added Needs

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

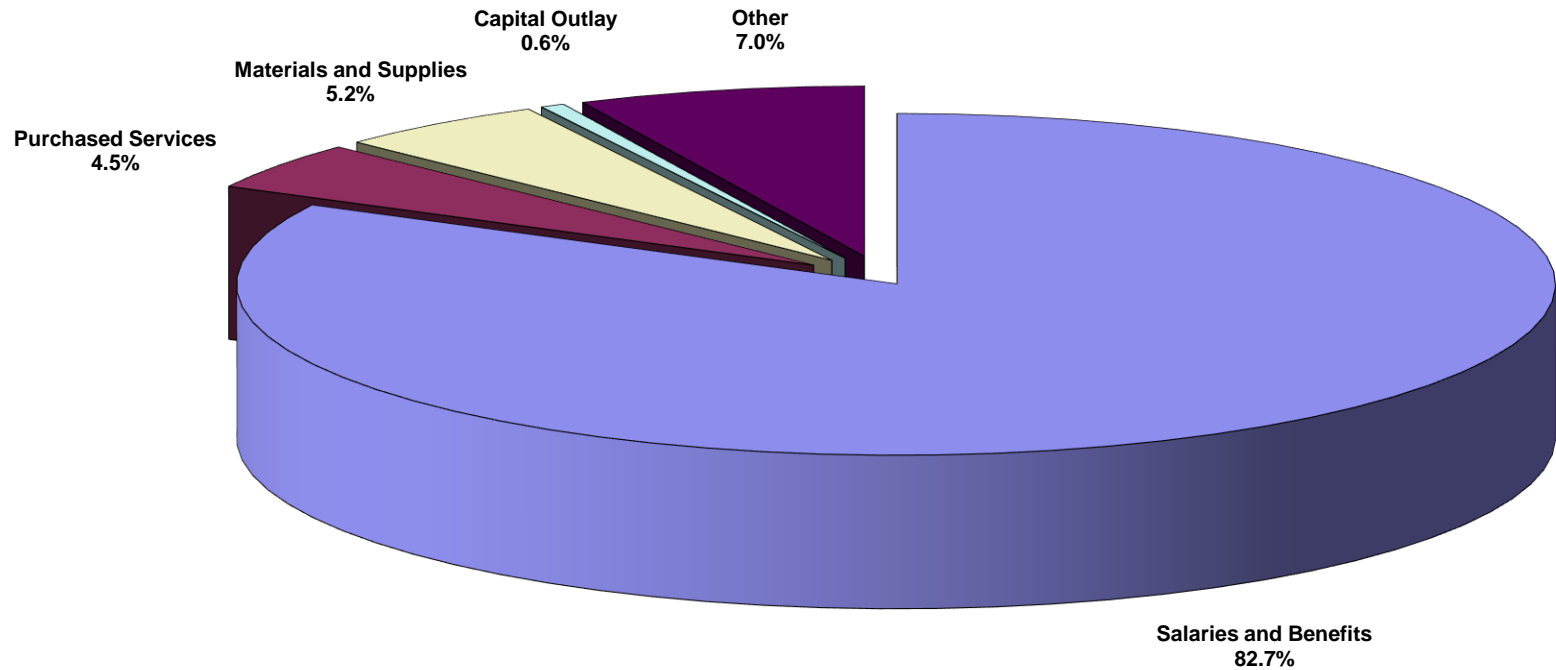
³ Includes General Administration and Business Services

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)

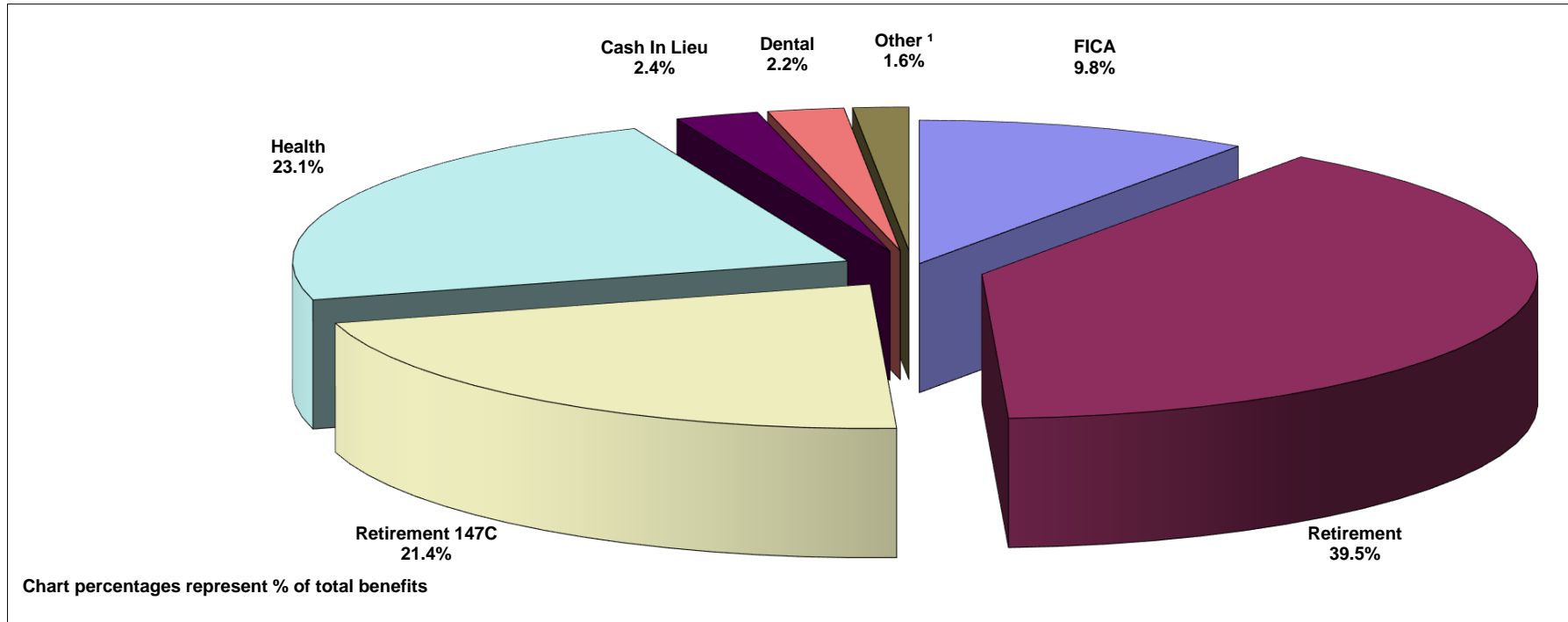


	2021-22	2022-23		2023-24			
	ACTUAL	FIRST REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2022-23 FIRST REVISION	% CHANGE from 2022-23 FIRST REVISION
EXPENDITURES:							
Salaries and Benefits	36,595,453	44,575,243	79.4%	46,136,647	82.7%	1,561,404	3.5%
Purchased Services	3,045,610	3,270,097	5.8%	2,533,887	4.5%	(736,210)	-22.5%
Materials and Supplies	2,461,545	3,117,068	5.6%	2,895,205	5.2%	(221,863)	-7.1%
Capital Outlay	221,184	855,800	1.5%	328,700	0.6%	(527,100)	-61.6%
Other	4,122,259	4,323,175	7.7%	3,924,894	7.0%	(398,281)	-9.2%
Total ¹	46,446,051	56,141,383	100.0%	55,819,333	100.0%	(322,050)	-0.6%

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS

GENERAL FUND - EMPLOYEE BENEFITS (Before Est. Variance)



	2021-22	2022-23		2023-24			
	ACTUAL	FIRST REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2022-23 FIRST REVISION	% CHANGE from 2022-23 FIRST REVISION
EXPENDITURES:							
FICA	1,547,026	1,872,298	4.7%	1,968,574	3.5%	96,276	5.1%
Retirement	6,031,610	6,921,244	17.3%	7,967,058	14.3%	1,045,814	15.1%
Retirement 147C	3,288,636	5,981,106	15.0%	4,317,039	7.7%	(1,664,067)	-27.8%
Health	3,261,639	3,954,521	9.9%	4,656,021	8.3%	701,500	17.7%
Cash In Lieu	337,041	425,500	1.1%	491,707	0.9%	66,207	15.6%
Dental	364,735	408,735	1.0%	448,843	0.8%	40,108	9.8%
Other ¹	297,479	273,780	0.7%	327,437	0.6%	53,657	19.6%
Total	15,128,166	19,837,184	49.7%	20,176,679	36.1%	339,495	1.7%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2021-22 ACTUAL	FUNCTION	2021-22 FIRST REVISION	(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	2023-24 ORIGINAL BUDGET Purchased Services	Supplies & Materials	Capital Outlay	Other
9,967,810	111 Elementary	12,233,219	11,038,666	11,094,137	5,886,300	4,475,261	103,020	242,043	2,500	385,013
4,593,437	112 Middle School	5,181,555	4,875,101	4,899,599	2,596,551	2,041,798	56,295	100,634	3,500	100,821
6,490,675	113 High School	7,653,301	7,440,737	7,478,128	3,806,726	2,857,641	387,485	145,873	25,000	255,403
306,932	118 Pre-Kindergarten	357,267	374,082	375,962	201,261	163,701	3,000	2,000	500	5,500
465,581	119 Summer School	194,634	68,951	69,297	40,000	22,297	0	7,000	0	0
21,824,435	Total Basic Programs	25,619,976	23,797,537	23,917,123	12,530,838	9,560,698	549,800	497,550	31,500	746,737
4,882,391	122 Special Education	5,494,791	6,051,507	6,081,917	2,844,826	2,481,460	63,600	30,500	4,000	657,531
1,748,539	125 Compensatory Education	2,344,093	2,275,122	2,286,555	1,243,287	1,025,543	9,725	8,000	0	0
6,630,930	Total Added Needs	7,838,884	8,326,629	8,368,472	4,088,113	3,507,003	73,325	38,500	4,000	657,531
28,455,365	Total Instruction	33,458,860	32,124,166	32,285,595	16,618,951	13,067,701	623,125	536,050	35,500	1,404,268
0	211 Attendance	0	48,049	48,290	25,200	23,090	0	0	0	0
761,341	212 Guidance	1,043,136	1,500,637	1,508,178	778,686	620,192	75,300	34,000	0	0
255,118	213 Health	285,245	294,715	296,196	57,882	36,847	2,200	6,000	17,000	176,267
222,154	214 Psychology	277,444	325,637	327,273	188,132	136,541	600	2,000	0	0
826,395	215 Speech	830,137	883,143	887,581	407,477	352,154	700	4,000	0	123,250
813,867	216 Social Work	972,159	1,045,346	1,050,599	599,373	445,726	2,000	3,500	0	0
470,064	218 Teacher Consultant	521,099	535,911	538,604	227,585	168,467	10,100	1,500	0	130,952
213,953	219 Other Pupil Support	336,669	409,569	411,627	213,146	149,519	0	6,000	0	42,962
3,562,892	Total Pupil Support Services	4,265,889	5,043,007	5,068,348	2,497,481	1,932,536	90,900	57,000	17,000	473,431
1,014,935	221 Improvement of Instruction	1,312,696	1,383,736	1,390,689	624,859	413,894	160,455	103,405	0	88,076
586,526	222 Educational Media Services	696,453	708,302	711,861	328,698	298,376	25,200	59,587	0	0
61,045	224 Educational Television	65,137	68,449	68,793	39,911	28,882	0	0	0	0
380,707	225 Instruction Related Technology	419,029	411,113	413,179	189,771	145,908	62,500	15,000	0	0
620,724	226 Supervision of Instructional Staff	635,275	712,376	715,956	408,329	295,327	4,800	5,500	0	2,000
62,524	227 Academic Student Assessment	89,488	89,460	89,910	4,000	2,222	10,000	68,588	0	5,100
275,364	229 Other Instructional Staff Services	334,333	341,615	343,332	179,307	146,325	7,700	7,000	0	3,000
3,001,825	Total Instructional Staff Services	3,552,411	3,715,051	3,733,720	1,774,875	1,330,934	270,655	259,080	0	98,176
89,037	231 Board of Education	104,077	104,077	104,600	0	0	92,000	3,500	1,100	8,000
374,901	232 Executive Administration	407,375	424,676	426,810	232,789	177,121	1,900	11,500	1,500	2,000
463,938	Total General Administration	511,452	528,753	531,410	232,789	177,121	93,900	15,000	2,600	10,000
2,754,223	241 Office of the Principal	3,072,821	3,195,053	3,211,109	1,752,568	1,390,507	22,337	24,697	0	21,000
25,087	249 Other School Administration	26,865	26,865	27,000	0	0	16,000	11,000	0	0
2,779,310	Total School Administration	3,099,686	3,221,918	3,238,109	1,752,568	1,390,507	38,337	35,697	0	21,000
402,454	252 Fiscal Services	493,893	561,815	564,638	304,450	212,888	12,200	3,000	0	32,100
114,789	257 Internal Services	109,549	105,443	105,973	48,242	36,362	14,369	7,000	0	0
23,775	259 Other Business	78,558	80,508	80,913	0	0	17,913	0	0	63,000
541,018	Total Business Services	682,000	747,766	751,524	352,692	249,250	44,482	10,000	0	95,100

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2021-22 ACTUAL	FUNCTION	2021-22 FIRST REVISION	(Net 0.50% Variance) Total	Total	Salaries	Employee Benefits	2023-24 ORIGINAL BUDGET Purchased Services	Supplies & Materials	Capital Outlay	Other
4,271,936	261 Operating Buildings Services	5,510,945	5,643,953	5,672,315	1,723,116	1,293,336	762,963	1,770,500	118,400	4,000
2,814	266 Building Security	145,375	163,877	164,700	0	0	152,200	2,000	10,000	500
4,274,750	Total Operations and Maintenance	5,656,320	5,807,830	5,837,015	1,723,116	1,293,336	915,163	1,772,500	128,400	4,500
1,557,709	271 Pupil Transportation	1,767,528	1,761,047	1,769,896	0	0	5,500	93,977	0	1,670,419
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
56,919	282 Communication Services	88,634	74,471	74,845	24,604	16,541	11,300	1,500	1,000	19,900
334,546	283 Staff/Personnel Services	674,277	709,186	712,750	347,384	269,666	77,200	6,000	500	12,000
441,760	284 Non-Instructional Technology	758,165	476,504	478,898	132,172	101,926	203,300	4,000	36,500	1,000
134,901	285 Pupil Accounting	157,926	160,081	160,885	66,858	52,027	35,000	500	0	6,500
968,126	Total Central Support Services	1,679,002	1,420,242	1,427,378	571,018	440,160	326,800	12,000	38,000	39,400
828,519	293 Athletic Activities	968,782	1,049,687	1,054,962	436,478	295,134	107,150	89,000	107,200	20,000
12,599	3xx Community Services	37,857	32,612	32,776	0	0	17,875	14,901	0	0
0	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior 4xx Period Adjustments	0	0	0	0	0	0	0	0	0
0	5xx Debt Service - Long Term	180,891	88,157	88,600	0	0	0	0	0	88,600
46,446,051	Total General Fund	55,860,678	55,540,236	55,819,333	25,959,968	20,176,679	2,533,887	2,895,205	328,700	3,924,894
	Percent of Total ¹	net est. variance	net est. variance 99.50%	100.0%	46.5%	36.1%	4.5%	5.2%	0.6%	7.0%
	2022-23 FIRST BUDGET REVISION (before est. variance)			56,141,383	24,738,059	19,837,184	3,270,097	3,117,068	855,800	4,323,175
	\$ CHANGE			(322,050)	1,221,909	339,495	(736,210)	(221,863)	(527,100)	(398,281)
	% CHANGE			-0.6%	4.9%	1.7%	-22.5%	-7.1%	-61.6%	-9.2%
	2021-22 ACTUAL			46,446,051	21,467,287	15,128,166	3,045,610	2,461,545	221,184	4,122,259
	\$ CHANGE			9,373,282	4,492,681	5,048,513	(511,723)	433,660	107,516	(197,365)
	% CHANGE			20.2%	20.9%	33.4%	-16.8%	17.6%	48.6%	-4.8%

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 ORIGINAL BUDGET vs. 2022-23 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(1,200,555)	72,682	(671,213)	3,220	(264,144)	(101,100)	(240,000)	
112 Middle School	(307,994)	25,321	(273,865)	9,815	(2,165)	(27,800)	(39,300)	
113 High School	(213,632)	155,176	(342,786)	2,085	3,278	6,000	(37,385)	
118 Pre-Kindergarten	16,900	3,535	13,365	0	0	0	0	
119 Summer School	(126,315)	(86,646)	(42,499)	0	2,830	0	0	
Total Basic Programs	(1,831,596)	170,068	(1,316,998)	15,120	(260,201)	(122,900)	(316,685)	
122 Special Education	559,514	206,663	325,851	27,000	0	0	0	
125 Compensatory Education	(69,317)	(57,154)	23,837	(36,000)	0	0	0	
Total Added Needs	490,197	149,509	349,688	(9,000)	0	0	0	
Total Instruction	(1,341,399)	319,577	(967,310)	6,120	(260,201)	(122,900)	(316,685)	
211 Attendance	48,290	25,200	23,090	0	0	0	0	
212 Guidance	459,800	244,480	265,320	0	20,000	(70,000)	0	
213 Health	9,518	4,260	5,258	0	0	0	0	
214 Psychology	48,435	19,708	28,727	0	0	0	0	
215 Speech	53,272	16,830	36,442	0	0	0	0	
216 Social Work	73,555	18,703	54,852	0	0	0	0	
218 Teacher Consultant	14,886	2,330	12,556	0	0	0	0	
219 Other Pupil Support	73,266	35,498	39,268	0	(1,500)	0	0	
Total Pupil Support Services	781,022	367,009	465,513	0	18,500	(70,000)	0	
221 Improvement of Instruction	71,397	31,243	50,454	(6,600)	0	0	(3,700)	
222 Educational Media Services	11,908	(3,539)	18,009	6,100	(8,162)	(500)	0	
224 Educational Television	3,329	526	2,803	0	0	0	0	
225 Instruction Related Technology	(7,956)	(9,282)	6,826	0	0	0	(5,500)	
226 Supervision of Instructional Staff	77,489	34,829	42,460	200	0	0	0	
227 Academic Student Assessment	(28)	(1,000)	(332)	0	0	0	1,304	
229 Other Instructional Staff Services	7,319	(2,210)	8,529	1,000	0	0	0	
Total Instructional Staff Services	163,458	50,567	128,749	700	(8,162)	(500)	(7,896)	
231 Board of Education	0	0	0	0	0	0	0	
232 Executive Administration	17,388	777	16,411	200	0	0	0	
Total General Administration	17,388	777	16,411	200	0	0	0	

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

FUNCTION	2023-24 ORIGINAL BUDGET vs. 2022-23 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	122,847	(18,834)	144,041	(860)	0	(1,500)	0	
249 Other School Administration	0	0	0	0	0	0	0	
Total School Administration	122,847	(18,834)	144,041	(860)	0	(1,500)	0	
252 Fiscal Services	68,263	35,593	39,070	200	0	(6,600)	0	
257 Internal Services	(4,126)	(1,787)	(3,939)	1,600	0	0	0	
259 Other Business	1,960	0	0	1,960	0	0	0	
Total Business Services	66,097	33,806	35,131	3,760	0	(6,600)	0	
261 Operating Buildings Services	133,677	463,804	440,197	(706,324)	28,000	(92,000)	0	
266 Building Security	18,594	0	0	41,494	0	(21,800)	(1,100)	
Total Operations and Maintenance	152,271	463,804	440,197	(664,830)	28,000	(113,800)	(1,100)	
271 Pupil Transportation	(6,514)	(13,398)	(7,716)	0	0	0	14,600	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	(14,234)	224	1,542	0	0	(16,000)	0	
283 Staff/Personnel Services	35,085	16,091	47,494	(28,500)	0	0	0	
284 Non-Instructional Technology	(283,077)	(490)	7,413	(66,000)	0	(224,000)	0	
285 Pupil Accounting	2,165	1,077	(4,912)	0	0	0	6,000	
Total Central Support Services	(260,061)	16,902	51,537	(94,500)	0	(240,000)	6,000	
293 Athletic Activities	81,312	4,871	35,041	13,200	0	28,200	0	
3xx Community Services	(5,271)	(3,172)	(2,099)	0	0	0	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	(93,200)	0	0	0	0	0	(93,200)	
Total General Fund	(322,050)	1,221,909	339,495	(736,210)	(221,863)	(527,100)	(398,281)	
Percent of Total ¹	100.0%	-379.4%	-105.4%	228.6%	68.9%	163.7%	123.7%	

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	FIRST REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
111 Elementary	9,967,810	21.5%	12,233,219	21.9%	11,038,666	19.9%
112 Middle School	4,593,437	9.9%	5,181,555	9.3%	4,875,101	8.8%
113 High School	6,490,675	14.0%	7,653,301	13.7%	7,440,737	13.4%
118 Pre-Kindergarten	306,932	0.7%	357,267	0.6%	374,082	0.7%
119 Summer School	465,581	1.0%	194,634	0.3%	68,951	0.1%
Total Basic Programs	21,824,435	47.0%	25,619,976	45.9%	23,797,537	42.8%
122 Special Education	4,882,391	10.5%	5,494,791	9.8%	6,051,507	10.9%
125 Compensatory Education	1,748,539	3.8%	2,344,093	4.2%	2,275,122	4.1%
Total Added Needs	6,630,930	14.3%	7,838,884	14.0%	8,326,629	15.0%
Total Instruction	28,455,365	61.3%	33,458,860	59.9%	32,124,166	57.8%
211 Attendance	0	0.0%	0	0.0%	48,049	0.1%
212 Guidance	761,341	1.6%	1,043,136	1.9%	1,500,637	2.7%
213 Health	255,118	0.5%	285,245	0.5%	294,715	0.5%
214 Psychology	222,154	0.5%	277,444	0.5%	325,637	0.6%
215 Speech	826,395	1.8%	830,137	1.5%	883,143	1.6%
216 Social Work	813,867	1.8%	972,159	1.7%	1,045,346	1.9%
218 Teacher Consultant	470,064	1.0%	521,099	0.9%	535,911	1.0%
219 Other Pupil Support	213,953	0.5%	336,669	0.6%	409,569	0.7%
Total Pupil Support Services	3,562,892	7.7%	4,265,889	7.6%	5,043,007	9.1%
221 Improvement of Instruction	1,014,935	2.2%	1,312,696	2.3%	1,383,736	2.5%
222 Educational Media Services	586,526	1.3%	696,453	1.2%	708,302	1.3%
224 Educational Television	61,045	0.1%	65,137	0.1%	68,449	0.1%
225 Instruction Related Technology	380,707	0.8%	419,029	0.8%	411,113	0.7%
226 Supervision of Instructional Staff	620,724	1.3%	635,275	1.1%	712,376	1.3%
227 Academic Student Assessment	62,524	0.1%	89,488	0.2%	89,460	0.2%
229 Other Instructional Staff Services	275,364	0.6%	334,333	0.6%	341,615	0.6%
Total Instructional Staff Support	3,001,825	6.5%	3,552,411	6.4%	3,715,051	6.7%
231 Board of Education	89,037	0.2%	104,077	0.2%	104,077	0.2%
232 Executive Administration	374,901	0.8%	407,375	0.7%	424,676	0.8%
Total General Administration	463,938	1.0%	511,452	0.9%	528,753	1.0%

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

FUNCTION:	2021-22		2022-23		2023-24	
	ACTUAL	% of TOTAL	FIRST REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
241 Office of the Principal	2,754,223	5.9%	3,072,821	5.5%	3,195,053	5.8%
249 Other School Administration	25,087	0.1%	26,865	0.0%	26,865	0.0%
Total School Administration	2,779,310	6.0%	3,099,686	5.5%	3,221,918	5.8%
252 Fiscal Services	402,454	0.9%	493,893	0.9%	561,815	1.0%
257 Internal Services	114,789	0.2%	109,549	0.2%	105,443	0.2%
259 Other Business	23,775	0.1%	78,558	0.1%	80,508	0.1%
Total Business Services	541,018	1.2%	682,000	1.2%	747,766	1.3%
261 Operating Buildings Services	4,271,936	9.2%	5,510,945	9.9%	5,643,953	10.2%
266 Building Security	2,814	0.0%	145,375	0.3%	163,877	0.3%
Total Operations and Maintenance	4,274,750	9.2%	5,656,320	10.1%	5,807,830	10.5%
271 Pupil Transportation	1,557,709	3.4%	1,767,528	3.2%	1,761,047	3.2%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	56,919	0.1%	88,634	0.2%	74,471	0.1%
283 Staff/Personnel Services	334,546	0.7%	674,277	1.2%	709,186	1.3%
284 Non-Instructional Technology	441,760	1.0%	758,165	1.4%	476,504	0.9%
285 Pupil Accounting	134,901	0.3%	157,926	0.3%	160,081	0.3%
Total Central Support Services	968,126	2.1%	1,679,002	3.0%	1,420,242	2.6%
Total Support Services	17,149,568	36.9%	21,214,288	38.0%	22,245,614	40.1%
293 Athletic Activities	828,519	1.8%	968,782	1.7%	1,049,687	1.9%
3xx Community Services	12,599	0.0%	37,857	0.1%	32,612	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%	180,891	0.3%	88,157	0.2%
Total ¹	46,446,051	100.0%	55,860,678	100.0%	55,540,236	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

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
Revenues:					
Local:					
21,994	Food Sales	241,000	43,000	(198,000)	21,006
2,452	Catered Events	20,000	20,000	0	17,548
0	Other	625	800	175	800
State:					
0	Breakfast - Supplemental	0	0	0	0
3,060	At-Risk	1,261	6,697	5,436	3,637
31,416	Lunch	41,082	60,167	19,085	28,751
15,153	31j 10 Cents	551	0	(551)	(15,153)
0	30d Expanded Breakfast and Lunch Program	0	400,000	400,000	400,000
Federal:					
419,767	Breakfast	123,000	125,000	2,000	(294,767)
1,312,466	Lunch	652,000	665,000	13,000	(647,466)
76,439	SSO/SFSP	18,800	20,000	1,200	(56,439)
79,966	Supply Chain Assistance	127,717	128,000	283	48,034
0	Local Food for Schools	13,650	0	(13,650)	0
96,978	USDA Commodities	91,000	110,000	19,000	13,022
2,059,691	Total Revenues	1,330,686	1,578,664	247,978	(481,027)
Expenditures:					
49,865	Salaries	70,067	94,292	24,225	44,427
26,349	Employee Benefits	35,758	49,687	13,929	23,338
651,640	Purchased Services	714,400	756,400	42,000	104,760
1,047,142	Supplies & Materials	822,600	855,000	32,400	(192,142)
260,553	Capital Outlay	27,000	76,500	49,500	(184,053)
18,632	Other	18,000	18,000	0	(632)
2,054,181	Total Expenditures	1,687,825	1,849,879	162,054	(204,302)
5,510	Excess (Deficit) of Revenues over (under) Expenditures	(357,139)	(271,215)	85,924	(276,725)
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
5,510	Increase (Decrease) in Fund Balance	(357,139)	(271,215)	85,924	(276,725)
740,822	Fund Balance - Beginning of Year	746,332	389,193	(357,139)	(351,629)
746,332	Fund Balance - End of Year	389,193	117,978	(271,215)	(628,354)
36.3%	Fund Balance as a Percentage of Expenditures	23.1%	6.4%		
597,876	Max. Fund Balance per 3 Months of Operating Costs	553,608	591,126		

EAST LANSING PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
	Revenues:				
	Local:				
542	Donley Elementary	3,000	2,600	(400)	2,058
17,851	Glencairn Elementary	22,000	21,000	(1,000)	3,149
13,694	Marble Elementary	6,000	9,300	3,300	(4,394)
7,277	Robert L Green Elementary	5,000	7,300	2,300	23
7,879	Red Cedar Elementary	8,000	8,000	0	121
557	Whitehills Elementary	7,000	3,400	(3,600)	2,843
5,145	MacDonald Middle School	27,000	25,500	(1,500)	20,355
333,679	East Lansing High School	250,000	305,600	55,600	(28,079)
386,624	Total Revenues	328,000	382,700	54,700	(3,924)
	Expenditures:				
3,092	Donley Elementary	2,000	4,200	2,200	1,108
16,002	Glencairn Elementary	32,000	25,200	(6,800)	9,198
19,467	Marble Elementary	14,000	18,600	4,600	(867)
7,364	Robert L Green Elementary	3,000	5,300	2,300	(2,064)
2,701	Red Cedar Elementary	7,000	4,300	(2,700)	1,599
400	Whitehills Elementary	7,000	3,200	(3,800)	2,800
10,357	MacDonald Middle School	20,000	22,500	2,500	12,143
253,817	East Lansing High School	250,000	259,000	9,000	5,183
313,200	Total Expenditures	335,000	342,300	7,300	29,100
73,424	Excess (Deficit) of Revenues over (under) Expenditures	(7,000)	40,400	47,400	(33,024)
	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
73,424	Increase (Decrease) in Fund Balance	(7,000)	40,400	47,400	(33,024)
401,508	Fund Balance - Beginning of Year	474,932	467,932	(7,000)	66,424
474,932	Fund Balance - End of Year	467,932	508,332	40,400	33,400

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

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
	Revenues:				
	Local:				
3,815,008	Current Property Taxes (net 0.50% est. delinquent)	3,603,800	3,379,500	(224,300)	(435,508)
11,965	Payment in Lieu of Taxes	7,600	7,000	(600)	(4,965)
1,808	Delinquent Property Taxes (includes penalties & interest)	2,000	2,000	0	192
1,608	Interest on Investments	42,000	40,000	(2,000)	38,392
0	Other	0	0	0	0
3,830,389	Total Revenues	3,655,400	3,428,500	(226,900)	(401,889)
	Expenditures:				
	Due November:				
571,000	Interest on Bonded Debt	506,000	440,500	(65,500)	(130,500)
	Due May:				
2,600,000	Redemption of Principal (matures May 2030)	2,620,000	2,605,000	(15,000)	5,000
571,000	Interest on Bonded Debt	506,000	440,500	(65,500)	(130,500)
544	Dues and Fees	600	600	0	56
27	Property Tax Refunds (MTT/STC/Board of Review)	5,000	2,500	(2,500)	2,473
0	Other - Costs of Bond Issuance	0	0	0	0
3,742,571	Total Expenditures	3,637,600	3,489,100	(148,500)	(253,471)
87,818	Excess (Deficit) of Revenues over (under) Expenditures	17,800	(60,600)	(78,400)	(148,418)
	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
87,818	Increase (Decrease) in Fund Balance	17,800	(60,600)	(78,400)	(148,418)
244,280	Fund Balance - Beginning of Year	332,098	349,898	17,800	105,618
332,098	Fund Balance - End of Year	349,898	289,298	(60,600)	(42,800)

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

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
	Revenues:				
	Local:				
4,130,733	Current Property Taxes (net 0.50% est. delinquent)	4,110,800	4,184,200	73,400	53,467
12,642	Payment in Lieu of Taxes	8,600	8,600	0	(4,042)
1,852	Delinquent Property Taxes (includes penalties & interest)	2,000	2,500	500	648
1,332	Interest on Investments	42,000	40,000	(2,000)	38,668
549	Other	0	0	0	(549)
4,147,108	Total Revenues	4,163,400	4,235,300	71,900	88,192
	Expenditures:				
	Due November:				
1,304,525	Interest on Bonded Debt	1,275,925	1,244,425	(31,500)	(60,100)
	Due May:				
1,430,000	Redemption of Principal (matures May 2042)	1,575,000	1,790,000	215,000	360,000
1,304,525	Interest on Bonded Debt	1,275,925	1,244,425	(31,500)	(60,100)
544	Dues and Fees	600	600	0	56
28	Property Tax Refunds (MTT/STC/Board of Review)	5,000	3,000	(2,000)	2,972
0	Other - Costs of Bond Issuance	0	0	0	0
4,039,622	Total Expenditures	4,132,450	4,282,450	150,000	242,828
107,486	Excess (Deficit) of Revenues over (under) Expenditures	30,950	(47,150)	(78,100)	(154,636)
	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
107,486	Increase (Decrease) in Fund Balance	30,950	(47,150)	(78,100)	(154,636)
245,443	Fund Balance - Beginning of Year	352,929	383,879	30,950	138,436
352,929	Fund Balance - End of Year	383,879	336,729	(47,150)	(16,200)

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

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
	Revenues:				
	Local:				
999,795	Current Property Taxes (net 0.50% est. delinquent)	1,370,300	1,653,200	282,900	653,405
3,406	Payment in Lieu of Taxes	2,900	3,400	500	(6)
457	Delinquent Property Taxes (includes penalties & interest)	1,000	1,500	500	1,043
275	Interest on Investments	15,500	16,000	500	15,725
0	Other	0	0	0	0
1,003,933	Total Revenues	1,389,700	1,674,100	284,400	670,167
	Expenditures:				
	Due November:				
504,550	Interest on Bonded Debt	504,550	497,650	(6,900)	(6,900)
	Due May:				
0	Redemption of Principal (matures May 2044)	345,000	650,000	305,000	650,000
504,550	Interest on Bonded Debt	504,550	497,650	(6,900)	(6,900)
544	Dues and Fees	600	600	0	56
9	Property Tax Refunds (MTT/STC/Board of Review)	2,000	1,500	(500)	1,491
0	Other - Costs of Bond Issuance	0	0	0	0
1,009,653	Total Expenditures	1,356,700	1,647,400	290,700	637,747
(5,720)	Excess (Deficit) of Revenues over (under) Expenditures	33,000	26,700	(6,300)	32,420
	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
(5,720)	Increase (Decrease) in Fund Balance	33,000	26,700	(6,300)	32,420
80,936	Fund Balance - Beginning of Year	75,216	108,216	33,000	27,280
75,216	Fund Balance - End of Year	108,216	134,916	26,700	59,700

EAST LANSING PUBLIC SCHOOLS

2019 SINKING FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
	Revenues:				
	Local:				
1,228,465	Current Property Taxes (net 0.50% est. delinquent)	1,279,600	1,392,900	113,300	164,435
4,081	Payment in Lieu of Taxes	2,900	3,000	100	(1,081)
576	Delinquent Property Taxes (includes penalties & interest)	500	1,000	500	424
0	Interest on Investments	0	0	0	0
0	Other	210,000	0	(210,000)	0
	Federal:				
0	Erate	600	0	(600)	0
1,233,122	Total Revenues	1,493,600	1,396,900	(96,700)	163,778
	Expenditures:				
0	Donley Elementary	0	97,520	97,520	97,520
345	Glencairn Elementary	4,000	144,949	140,949	144,604
0	Marble Elementary	0	42,520	42,520	42,520
0	Robert L Green Elementary	0	42,520	42,520	42,520
0	Red Cedar Elementary	0	31,260	31,260	31,260
0	Whitehills Elementary	0	42,520	42,520	42,520
29,020	MacDonald Middle School	432,000	250,988	(181,012)	221,968
631,189	East Lansing High School	3,200,000	718,745	(2,481,255)	87,556
0	Towar	0	0	0	0
9	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	991
660,563	Total Expenditures	3,637,000	1,372,022	(2,264,978)	711,459
572,559	Excess (Deficit) of Revenues over (under) Expenditures	(2,143,400)	24,878	2,168,278	(547,681)
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
572,559	Increase (Decrease) in Fund Balance	(2,143,400)	24,878	2,168,278	(547,681)
2,136,391	Fund Balance - Beginning of Year	2,708,950	565,550	(2,143,400)	(1,570,841)
2,708,950	Fund Balance - End of Year	565,550	590,428	24,878	(2,118,522)

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

2021-22 ACTUAL		2022-23 FIRST REVISION	2023-24 ORIGINAL BUDGET	\$ CHANGE ORIGINAL vs. PRIOR YEAR FIRST REVISION	\$ CHANGE ORIGINAL vs. 2021-22 ACTUAL
	Revenues:				
	Local:				
3,186	Interest on Investments	300	0	(300)	(3,186)
0	Other	0	0	0	0
	Federal:				
0	Erate	6,800	0	(6,800)	0
3,186	Total Revenues	7,100	0	(7,100)	(3,186)
	Expenditures:				
2,343,485	Donley Elementary	420,000	97,675	(322,325)	(2,245,810)
388,600	Glencairn Elementary	336,000	97,675	(238,325)	(290,925)
2,185,440	Marble Elementary	290,000	100,935	(189,065)	(2,084,505)
433,374	Robert L Green Elementary	353,000	3,787	(349,213)	(429,587)
929,335	Red Cedar Elementary	899,000	97,766	(801,234)	(831,569)
726,528	Whitehills Elementary	338,000	102,290	(235,710)	(624,238)
7,006,762	Total Expenditures	2,636,000	500,128	(2,135,872)	(6,506,634)
(7,003,576)	Excess (Deficit) of Revenues over (under) Expenditures	(2,628,900)	(500,128)	2,128,772	6,503,448
	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
(7,003,576)	Increase (Decrease) in Fund Balance	(2,628,900)	(500,128)	2,128,772	6,503,448
10,132,604	Fund Balance - Beginning of Year	3,129,028	500,128	(2,628,900)	(9,632,476)
3,129,028	Fund Balance - End of Year	500,128	0	(500,128)	(3,129,028)

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	Projected 10/4/2023 Fall 22	2/8/2023 Supp 22	Projected 2022-23 Blended Count
ELEMENTARY:									
Donley	271.00	261.00	270.00	266.00	267.00	266.10	283.58	262.00	281.42
Glencairn	270.00	268.00	269.80	299.00	283.00	297.40	309.45	299.00	308.41
Marble	319.00	319.46	319.05	298.00	316.00	299.80	292.53	297.00	292.98
Robert L Green	289.90	271.32	288.04	303.32	289.01	301.89	305.47	294.38	304.36
Red Cedar	135.00	108.00	132.30	210.20	153.70	204.55	191.04	221.80	194.12
Whitehills	282.00	279.00	281.70	288.00	284.00	287.60	285.57	297.00	286.71
Total Elementary	1,566.90	1,506.78	1,560.89	1,664.52	1,592.71	1,657.34	1,667.64	1,671.18	1,668.00
MacDonald Middle School	862.28	889.12	864.96	862.54	837.46	860.03	850.73	852.73	850.93
East Lansing High School	1,184.66	1,181.56	1,184.35	1,205.66	1,144.09	1,199.50	1,204.95	1,163.26	1,200.78
Sec 23a	28.75	0.00	28.75	29.67	0.00	29.67	30.00	0.00	30.00
TOTAL PUPIL MEMBERSHIP	3,642.59	3,577.46	3,638.95	3,762.39	3,574.26	3,746.54	3,753.32	3,687.17	3,749.71
Blended FTE count change from prior year			(53.53)			107.59			3.17
Blended FTE % change from prior year			-1.4%			3.0%			0.1%
Fall FTE count change from prior year	-2.73			119.80			-9.07		

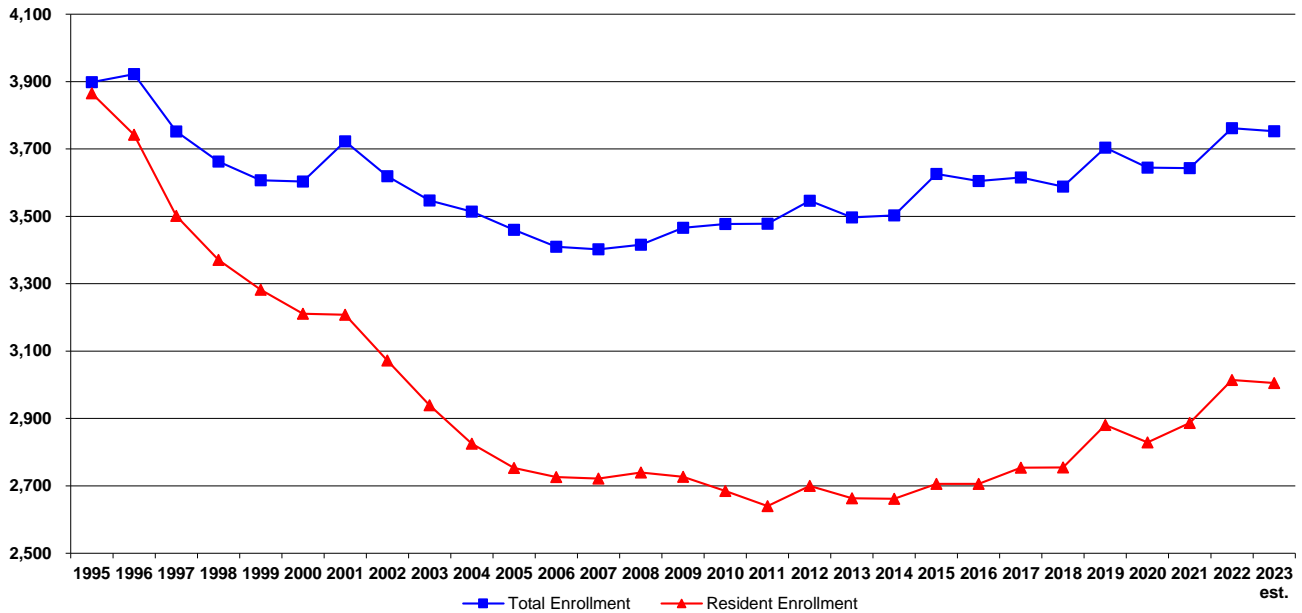
Note: State pupil membership blended count is based on full time equivalent enrollment with 90% funding from the fall count day and 10% funding from the previous supplemental count day. Pupil membership does not include students in Great Start Readiness Program. For FY 2020-21 a "Super Blend" was used which included 75% of counts from 2019 (90% Fall plus 10% Spring) and 25% of counts from 2020 (90% Fall plus 10% Spring).

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	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		(17.20)
Kindergarten	285.32	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00		(304.00)
1st Grade	250.45	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29		(286.29)
2nd Grade	248.70	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33		(258.33)
3rd Grade	258.74	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70		(282.70)
4th Grade	276.42	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00		(249.00)
5th Grade	265.06	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00		(267.00)
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	0.00	(1,664.52)
6th Grade	259.30	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15		(301.15)
7th Grade	267.34	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71		(277.71)
8th Grade	256.24	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68		(283.68)
Middle School Total	782.88	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	0.00	(862.54)
9th Grade	289.67	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34		(313.34)
10th Grade	291.83	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33		(296.33)
11th Grade	261.49	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02		(302.02)
12th Grade + Sec 23a	275.21	244.28	280.68	270.76	247.51	287.40	296.49	311.41	323.64		(323.64)
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	1,235.33	0.00	(1,235.33)
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	3,762.39	0.00	(3,762.39)
FTE change from prior year	5.08	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	119.80	(3,762.39)	

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	3,762	3,014	748	80.1%	19.9%	601	16.0%
2023 est.	3,753	3,005	748	80.1%	19.9%	601	16.0%

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 May 1, 2023) 2023-24	(as of Apr. 7, 2023) 2022-23	\$ Change	% Change
City of East Lansing	77.1%	1,065,519,086	992,667,922	72,851,164	7.34%
City of Lansing	3.7%	50,495,040	47,778,075	2,716,965	5.69%
Bath Township	3.8%	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	15.3%	212,168,549	197,006,948	15,161,601	7.70%
	100.0%	1,382,887,105	1,289,681,671	93,205,434	7.23%

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 May 1, 2023)	(as of Apr. 7, 2023)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	511,663,148	482,347,588	29,315,560	6.08%
City of Lansing	8,790,848	8,375,070	415,778	4.96%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	42,016	40,682	1,334	3.28%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	156,859,935	146,690,753	10,169,182	6.93%
	677,355,947	637,454,093	39,901,854	6.26%
Percent of total taxable value	49.0%	49.4%		

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 May 1, 2023)	(as of Apr. 7, 2023)		
	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	183,500	183,500	0	0.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	476,300	396,000	80,300	20.28%
	34,206,600	37,152,100	(2,945,500)	-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 May 1, 2023)	(as of Apr. 7, 2023)		
	2023-24	2022-23	\$ Change	% Change
City of East Lansing	525,345,038	478,883,234	46,461,804	9.70%
City of Lansing	38,445,892	35,924,005	2,521,887	7.02%
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	49,920,195	4,912,119	9.84%
	671,324,558	615,075,478	56,249,080	9.15%
Percent of total taxable value	48.5%	47.7%		

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				
						0.9972	2.3100	2.8600	1.1300
City of East Lansing	Ingham								
PRE (includes Industrial Personal)		488,587,069				\$ 487,219	\$ 1,128,636	\$ 1,397,359	\$ 552,103
Commercial Personal		28,509,600		\$ 171,057	\$ 171,057	28,429	65,857	81,537	32,215
Non-PRE		524,510,921	\$ 9,441,196		9,441,196	523,042	1,211,620	1,500,101	592,697
Capture - PRE		12,135,264					28,032	34,706	13,712
Capture - Commercial Personal		0					0	0	0
Capture - Non-PRE		54,426,108					125,724	155,658	61,501
TOTAL CITY OF EAST LANSING		1,108,168,962	9,441,196	171,057	9,612,253	1,038,690	2,559,869	3,169,361	1,252,228
City of East Lansing	Clinton								
PRE		23,076,079				23,011	53,305	65,997	26,075
Commercial Personal		1,300		7	7	1	3	3	1
Non-PRE		834,117	15,014		15,014	831	1,926	2,385	942
TOTAL CITY OF EAST LANSING		23,911,496	15,014	7	15,021	23,843	55,234	68,385	27,018
City of Lansing	Ingham								
PRE		8,790,848				8,766	20,306	25,141	9,933
Commercial Personal		3,258,300		19,549	19,549	3,249	7,526	9,318	3,681
Non-PRE		38,445,892	692,026		692,026	38,338	88,810	109,955	43,443
Capture - PRE		0					0	0	0
Capture - Commercial Personal		0					0	0	0
Capture - Non-PRE		20,915,004				20,856	48,313	59,816	23,633
TOTAL CITY OF LANSING		71,410,044	692,026	19,549	711,575	71,209	164,955	204,230	80,690
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		42,016				41	97	120	47
Commercial Personal		183,500		1,101	1,101	182	423	524	207
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	1,101	32,089	1,939	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)		689,491,211	0	0	0	675,457	1,592,722	1,971,942	779,121
Total Commercial Personal		34,206,600	0	205,236	205,236	34,107	79,015	97,827	38,650
Total Non-PRE (Non-Homestead)		746,665,670	12,083,839	0	12,083,839	690,297	1,724,793	2,135,458	843,727
Grand Total (includes Capture)		1,470,363,481	\$ 12,083,839	\$ 205,236	\$ 12,289,075	\$ 1,399,861	\$ 3,396,530	\$ 4,205,227	\$ 1,661,498
Less Capture Amount		(87,476,376)					Total Debt Tax Revenue		\$ 9,263,255
Grand Total (excludes Capture)		1,382,887,105					Total Tax Revenue		\$ 22,952,191

¹ As of May 1, 2023 per Ingham County Equalization (L-4028).

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>