



East Lansing Public Schools

BUDGET BOOK 2024-25 FINAL BUDGET REVISION

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Director of Finance

Date: 05-19-2025

TABLE OF CONTENTS

Mission and Vision Statements.....	3
Board of Education and Administration	4
Budget Resolution – General Fund.....	5-6
Budget Resolution – Food Service Fund	7
Budget Resolution – Student/School Activity Fund.....	8
General Fund – Major Assumptions and Summary Revenue and Expenditure Comparison.....	9
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	10
General Fund – Revenue Pie Chart.....	11
General Fund – Revenue Detail and Changes in Fund Balance	12
General Fund – Historical Fund Balance	13
Per Pupil Foundation Allowance History	14
General Fund – Expenditure Pie Chart by Function.....	15
General Fund – Expenditure Pie Chart by Object Code.....	16
General Fund – Employee Benefits Pie Chart	17
General Fund – Expenditure Detail	18-19
General Fund – Net Expenditure Changes by Function and Object Code	20-21
General Fund – Three Year Expenditure Comparison	22-23
Food Service Fund	24
Student/School Activity Fund.....	25
2015 Debt Fund.....	26
2017 Debt Fund.....	27
2020 Debt Fund.....	28
2024 Debt Fund.....	29
2019 Sinking Fund.....	30
2024 Capital Projects Fund.....	31
Blended Pupil Membership FTE – Three Year Comparison by Building.....	32
Fall Pupil Membership FTE – Ten Year Comparison by Grade Level	33
Fall Pupil Membership Graph – Resident vs Non-Resident Enrollment.....	34
Property Tax Millage Rates – Five Year History	35
Property Taxable Values.....	36-39
Property Tax Revenues by Millage.....	40
Definitions of Expenditure Function Codes	41



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 – Dr. Estrella Torrez
Trustee – Abbie Tykocki

Administration:

Superintendent – Dori Leyko
Deputy Superintendent – Glenn Mitcham
Chief Human Resources Officer – Rulesha Glover-Payne
Director of Equity and Social Justice – Klaudia Burton
Director of Finance – Lisa Allen
Director of Health and Safety – Matt Morales
Director of Operations and Maintenance – Billy Hastings
Director of Special Education – Precios Armstrong
Director of Technology and 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 – Justyne Richardson
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 2024-25; 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 \$12,107,378 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 2024-25 are as follows:

Revenues:		
Local	\$	13,372,049
State		37,160,666
Federal		1,004,045
Incoming Transfers		6,074,234
Other Financing Sources (Uses)		<u>25,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>57,635,994</u>
Total Fund Balance, July 1, 2024		<u>15,960,868</u>
Total Available to Appropriate	\$	<u>73,596,862</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	\$ 24,532,506
Added Needs	8,604,544
	<hr/>
Total Instruction	\$ 33,137,050
Support Services:	
Pupil Services	5,070,752
Instructional Staff Services	3,968,802
General Administration	638,663
School Administration	3,155,866
Business Services	1,600,024
Operations and Maintenance	6,766,785
Pupil Transportation	1,849,222
Central Services	1,419,359
Athletic Activities	1,100,282
	<hr/>
Total Support Services	\$ 25,569,755
Community Services	50,025
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	\$ 58,778,500
	<hr/>
Total Fund Balance, June 30, 2025	\$ 14,818,362
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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 the 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:

Nayes:

Excused Absences:

Resolution declared adopted on:

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 2024-25; 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 2024-25 are as follows:

Revenues:		
Local	\$	44,800
State		859,907
Federal		1,248,850
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	2,153,557
Total Fund Balance, July 1, 2024		656,025
Total Available to Appropriate	\$	2,809,582

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	\$	117,106
Purchased Services		890,600
Supplies & Materials		1,101,500
Capital Outlay		34,000
Other		20,000
Total Appropriations	\$	2,163,206
Total Fund Balance, June 30, 2025	\$	646,376

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 the 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:

Nays:

Excused Absences:

Resolution declared adopted on:

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 2024-25; 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 2024-25 is as follows:

Revenues:		
Local - student/school groups	\$	518,000
Other Financing Sources (Uses)		<u>-</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>518,000</u>
Total Fund Balance, July 1, 2024		<u>497,270</u>
Total Available to Appropriate	\$	<u>1,015,270</u>

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	\$	<u>508,000</u>
Total Appropriations	\$	<u>508,000</u>
Total Fund Balance, June 30, 2025	\$	<u><u>507,270</u></u>

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:

Nays:

Excused Absences:

Resolution declared adopted on:

East Lansing Public Schools

GENERAL FUND - Major Assumptions

			2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION		Change	
1	Revenues:						1
2	Blended Enrollment		3,702.47	3,693.18		(9.29)	
3	Foundation Allowance		\$ 9,608	\$ 9,608		\$ -	
4	Property Taxable Values (excludes Captured Values)		\$ 1,437,635,460	\$ 1,431,637,496		-0.42%	
5	Property Taxes Delinquent %		1.50%	1.50%		0.00%	
6	Current Property Taxes		\$ 12,221,000	\$ 12,138,000		\$ (83,000)	
7	Prop A/Disc./SE Headlee		\$ 25,524,999	\$ 25,543,064		\$ 18,065	
8	MPSERS 147 Funds		\$ 6,592,215	\$ 6,670,009		\$ 77,794	
9	Prior Year State Aid Adjustments		\$ 899,008	\$ 910,159		\$ 11,151	
10	At-Risk		\$ 1,908,887	\$ 1,908,887		\$ -	
11	Federal Grants		\$ 1,024,396	\$ 1,004,045		\$ (20,351)	
12	County Special Education		\$ 5,897,826	\$ 5,835,818		\$ (62,008)	
13	Expenditures:						13
14	Employee wages		Per contract settlements	Per contract settlements			
15	MPSERS Rate (Pension & Health)		31.36%	31.36%		0.00%	
16	Health Insurance Renewal January 1st		17.00%	17.00%		0.00%	
17	Staffing FTEs:						17
18	Maintenance, Custodial, Grounds, & Courier		35.6	35.3		(0.3)	
19	At-Wills		27.6	27.6		-	
20	Central Office Administrators		8.5	8.5		-	
21	ELESPA (paraprofessionals)		78.2	78.0		(0.2)	
22	AFSCME (administrative assistants)		19.5	19.4		(0.0)	
23	ELEA (teachers)		246.3	246.7		0.4	
24	Building Level Administrators		12.0	12.0		-	
25	Superintendent		1.0	1.0		-	

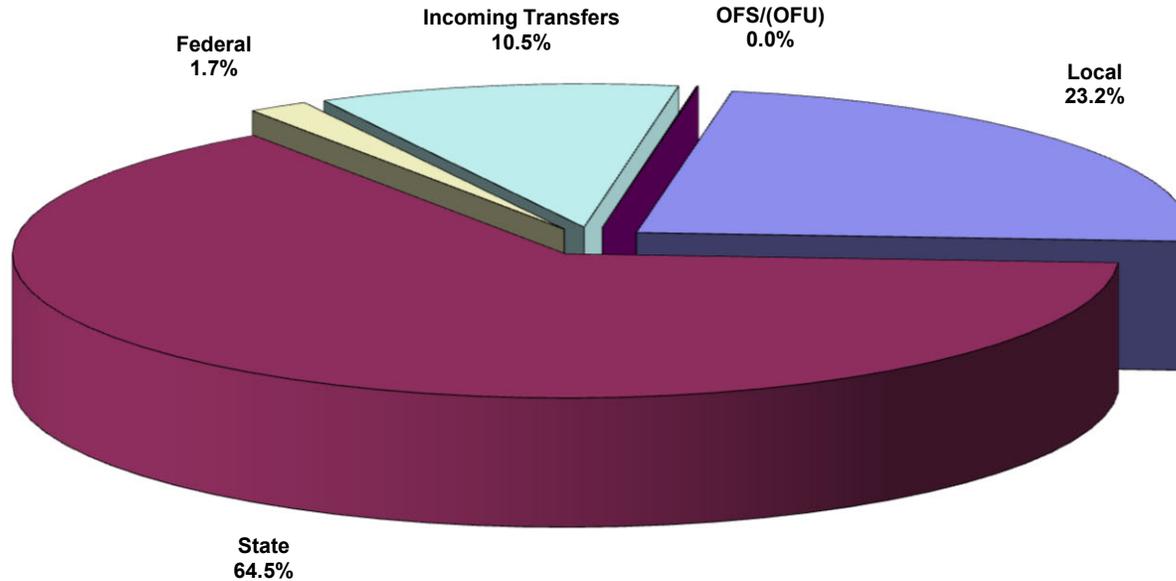
GENERAL FUND - Revenue & Expenditure Summary Comparison

			2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	Change	
27						27
28	Revenues:					28
29	Local		\$ 13,452,305	\$ 13,372,049	\$ (80,256)	
30	State		37,037,834	37,160,666	122,832	
31	Federal		1,024,396	1,004,045	(20,351)	
32	Incoming Transfers		6,128,548	6,074,234	(54,314)	
33	Other Financing Sources/(Uses)		30,000	25,000	(5,000)	
34	Total Revenues		\$ 57,673,083	\$ 57,635,994	\$ (37,089)	
35	Expenditures:					35
36	Salaries		\$ 27,939,661	\$ 27,882,115	\$ (57,546)	
37	Benefits		20,163,176	20,127,105	(36,071)	
38	Purchase Services		3,049,924	3,075,608	25,684	
39	Supplies & Materials		3,104,752	2,939,918	(164,834)	
40	Capital Outlay		535,644	480,507	(55,137)	
41	Other		4,978,281	5,168,352	190,071	
42	Total Expenditures (before favorable variance)		\$ 59,771,438	\$ 59,673,604	\$ (97,834)	
43	Favorable Expenditure Variance (1.5%)		\$ (896,572)	\$ (895,104)	\$ 1,468	
44	Projected Add/(Draw) To/From Fund Balance		\$ (1,201,783)	\$ (1,142,506)	\$ 59,277	
45	Beginning Fund Balance		15,960,868	15,960,868	-	
46	Ending Fund Balance		\$ 14,759,085	\$ 14,818,362	\$ 59,277	

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2024-25 FINAL BUDGET REVISION

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,168,000		9,765,800	1,445,400	23,379,200
Interest Earnings	800,000		110,400	160,000	1,070,400
Building Use	88,000				88,000
Food Sales		44,800			44,800
Athletics	90,914				90,914
Other	225,135	518,000	0	11,400	754,535
State	37,160,666	859,907			38,020,573
Federal	1,004,045	1,248,850			2,252,895
County Special Education and Misc. via IISD	6,074,234				6,074,234
Total Revenues	57,610,994	2,671,557	9,876,200	1,616,800	71,775,551
EXPENDITURES:					
Instruction:					
Basic Programs	24,532,506				24,532,506
Added Needs	8,604,544				8,604,544
Instructional Support Services:					
Pupil	5,070,752				5,070,752
Instructional Staff	3,968,802				3,968,802
School Administration	3,155,866				3,155,866
Non-Instructional Support Services:					
General Administration	638,663				638,663
Business	1,600,024		5,000	1,000	1,606,024
Operations and Maintenance	6,766,785				6,766,785
Pupil Transportation	1,849,222				1,849,222
Central	1,419,359				1,419,359
Athletics	1,100,282				1,100,282
Food Service		2,163,206			2,163,206
Student/School Activity		508,000			508,000
Community	50,025				50,025
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				5,077,400	5,077,400
Debt Services:					
Principal	21,670		5,505,000		5,526,670
Interest & Issuance Costs/Escrow			4,291,325		4,291,325
Dues and Fees			2,400		2,400
Total Expenditures	58,778,500	2,671,206	9,803,725	5,078,400	75,823,831
Excess of Revenues over Expenditures	(1,167,506)	351	72,475	(3,461,600)	(4,048,280)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	0	0	0
SBLF Proceeds					0
Sale of Bonds			0	0	0
SBITA	0				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	(1,142,506)	351	72,475	(3,461,600)	(4,023,280)
Fund Balance - Beginning of Year	15,960,868	1,153,295	832,065	5,094,443	23,040,671
Fund Balance - End of Year	14,818,362	1,153,646	904,540	1,632,843	19,017,391

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



	2023-24	2024-25		2024-25			
	ACTUAL	FIRST BUDGET REVISION	% of Total Revenues	FINAL BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2024-25 FIRST BUDGET	% CHANGE from 2024-25 FIRST BUDGET
REVENUES and OFS/(OFU):							
Local	12,968,876	13,452,305	23.3%	13,372,049	23.2%	(80,256)	-0.6%
State	36,744,088	37,037,834	64.2%	37,160,666	64.5%	122,832	0.3%
Federal	809,197	1,024,396	1.8%	1,004,045	1.7%	(20,351)	-2.0%
Incoming Transfers	5,597,052	6,128,548	10.6%	6,074,234	10.5%	(54,314)	-0.9%
OFS/(OFU)	249,269	30,000	0.1%	25,000	0.0%	(5,000)	-16.7%
Total ¹	56,368,482	57,673,083	100.0%	57,635,994	99.9%	(37,089)	-0.1%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

REVENUE DETAIL AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
LOCAL REVENUE:						
11,603,776	Current Property Taxes (net 1.50% est. uncollectible)	12,462,100	12,221,000	12,138,000	(83,000)	534,224
40,670	Delinquent Property Taxes (includes P & I)	30,000	30,000	30,000	0	(10,670)
72,311	Building Use	70,000	70,000	88,000	18,000	15,689
940,575	Interest on Investments	840,000	840,000	800,000	(40,000)	(140,575)
225,232	Other	173,432	195,505	225,135	29,630	(97)
86,312	Other - Athletics	84,100	95,800	90,914	(4,886)	4,602
<u>12,968,876</u>	TOTAL LOCAL SOURCES	<u>13,659,632</u>	<u>13,452,305</u>	<u>13,372,049</u>	<u>(80,256)</u>	<u>403,173</u>
STATE REVENUE:						
12,233,452	Proposal A	11,584,456	11,658,861	11,698,464	39,603	(534,988)
11,482,464	Discretionary (includes 51e SE)	12,532,084	11,507,218	11,485,680	(21,538)	3,216
2,220,231	Special Ed. Headlee	2,380,237	2,358,920	2,358,920	0	138,689
258,132	Enrollment Stabilization	0	0	0	0	(258,132)
412,675	Prior Year State Aid Adjustments	160,006	899,008	910,159	11,151	497,484
1,557,769	At-Risk	1,623,532	1,908,887	1,908,887	0	351,118
6,288,974	MPSERS	4,323,118	6,592,215	6,670,009	77,794	381,035
190,784	Hold Harmless Guarantee	99,892	94,853	95,270	417	(95,514)
107,994	Headlee Obligation for Data Collection	107,531	107,989	108,386	397	392
281,446	GSRP	335,306	417,724	458,011	40,287	176,565
190,231	Educator Compensation	0	0	0	0	(190,231)
368,972	Student Safety	0	0	0	0	(368,972)
564,428	Mental Health & Student Safety	1,219,572	786,138	786,138	0	221,710
160,167	MI Kids Back on Track	211,061	274,338	274,338	0	114,171
426,369	Other	343,955	431,683	406,404	(25,279)	(19,965)
<u>36,744,088</u>	TOTAL STATE SOURCES	<u>34,920,750</u>	<u>37,037,834</u>	<u>37,160,666</u>	<u>122,832</u>	<u>416,578</u>
FEDERAL REVENUE:						
452,564	Title 1a (Improving Basic Programs)	525,575	564,494	564,494	0	111,930
97,371	Title 2a (Supporting Effective Instruction)	97,371	95,418	95,418	0	(1,953)
31,036	Title 3 (Language English Learners & Immigrant)	46,616	52,003	52,003	0	20,967
29,769	Title 4 (Student Support & Academic Enrichment)	29,769	36,022	36,022	0	6,253
103,702	ESSER/CRF/11T/Other COVID	0	0	0	0	(103,702)
39,065	IDEA Preschool/Flowthrough	35,767	31,232	31,232	0	(7,833)
0	Filter First	0	173,840	173,840	0	173,840
55,690	Other	61,987	71,387	51,036	(20,351)	(4,654)
<u>809,197</u>	TOTAL FEDERAL SOURCES	<u>797,085</u>	<u>1,024,396</u>	<u>1,004,045</u>	<u>(20,351)</u>	<u>194,848</u>
INCOMING TRANSFERS:						
5,498,894	County Special Education (via IISD)	5,341,807	5,897,826	5,835,818	(62,008)	336,924
98,158	Other	91,752	230,722	238,416	7,694	140,258
<u>5,597,052</u>	TOTAL INCOMING TRANSFERS	<u>5,433,559</u>	<u>6,128,548</u>	<u>6,074,234</u>	<u>(54,314)</u>	<u>477,182</u>
<u>56,119,213</u>	TOTAL REVENUES	<u>54,811,026</u>	<u>57,643,083</u>	<u>57,610,994</u>	<u>(32,089)</u>	<u>1,491,781</u>
OTHER FINANCING SOURCES/(USES):						
0	Operating Transfer	0	0	0	0	0
206,933	Subscription-Based IT Agreements	0	0	0	0	(206,933)
42,336	Sale of Property	25,000	30,000	25,000	(5,000)	(17,336)
<u>249,269</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>30,000</u>	<u>25,000</u>	<u>(5,000)</u>	<u>(224,269)</u>
<u>56,368,482</u>	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	<u>54,836,026</u>	<u>57,673,083</u>	<u>57,635,994</u>	<u>(37,089)</u>	<u>1,267,512</u>
<u>55,909,568</u>	TOTAL EXPENDITURES	<u>57,621,996</u>	<u>59,771,438</u>	<u>59,673,604</u>	<u>(97,834)</u>	<u>3,764,036</u>
458,914	Increase (Decrease) in Fund Balance before est. Variance	(2,785,970)	(2,098,355)	(2,037,610)	60,745	(2,496,524)
0	Estimated Favorable Budget Variance (1.5%)	864,328	896,572	895,104	(1,468)	895,104
458,914	Total Increase (Decrease) in Fund Balance	(1,921,642)	(1,201,783)	(1,142,506)	59,277	(1,601,420)
0	Prior Year Restatement	0	0	0	0	0
<u>15,501,954</u>	Fund Balance - Beginning of Year	<u>14,965,865</u>	<u>15,960,868</u>	<u>15,960,868</u>	<u>0</u>	<u>458,914</u>
<u>15,960,868</u>	Fund Balance - End of Year	<u>13,044,223</u>	<u>14,759,085</u>	<u>14,818,362</u>	<u>59,277</u>	<u>(1,142,506)</u>
28.5%	Fund Balance as a % of Total Expenditures (excludes OFU)	23.0%	25.1%	25.2%		
28.3%	Fund Balance as a % of Total Revenues (excludes OFS)	23.8%	25.6%	25.7%		

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	15,960,868	28.5%	55,909,568	458,914
2024-25 est.	14,818,362	25.2%	58,778,500 ¹	(1,142,506)

¹ Net of Estimate Favorable Budget Variance

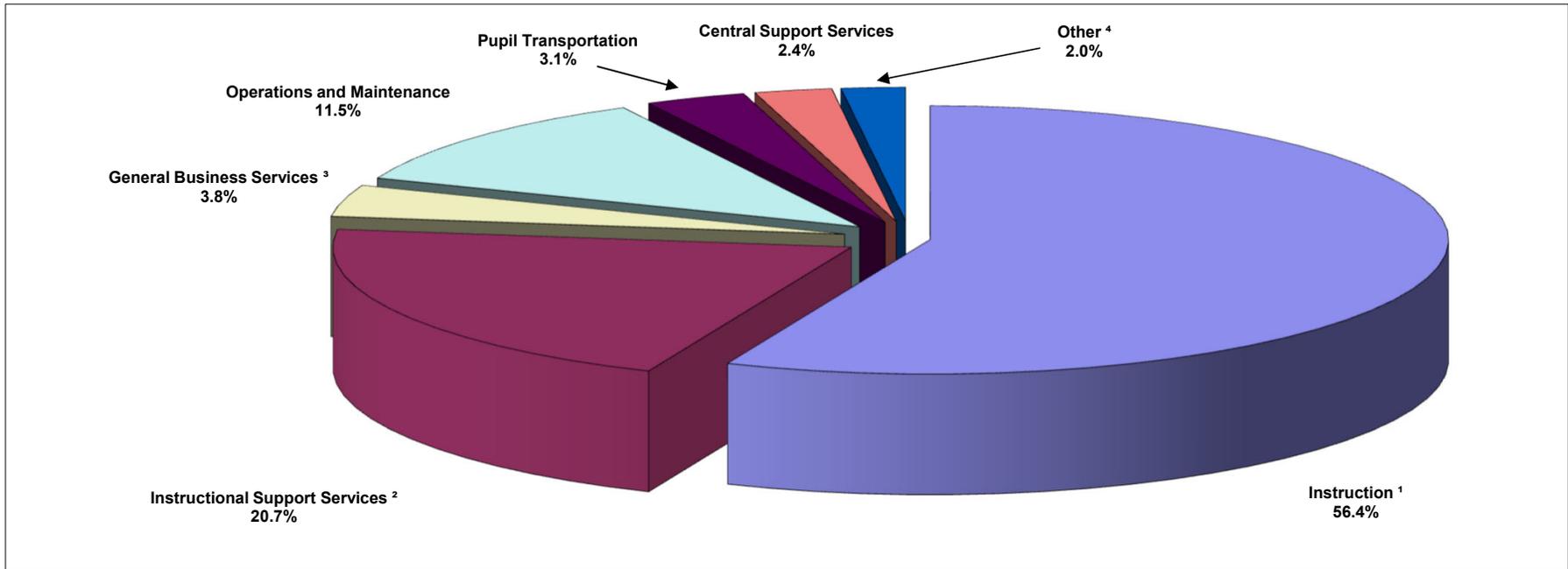
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

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 ARRA¹</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%
2024-25	9,608			0	9,608	0		9,608	0	0.0%

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)**



	2023-24	2024-25		2024-25			
	ACTUAL	FIRST BUDGET	% of Total Expenditures	FINAL BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2024-25 FIRST BUDGET	% CHANGE from 2024-25 FIRST BUDGET
EXPENDITURES:							
Instruction ¹	32,115,842	33,541,965	56.1%	33,641,676	56.4%	99,711	0.3%
Instructional Support Services ²	11,748,155	12,452,138	20.8%	12,381,137	20.7%	(71,001)	-0.6%
General Business Services ³	1,365,473	2,273,668	3.8%	2,272,778	3.8%	(890)	0.0%
Operations and Maintenance	6,149,338	6,980,119	11.7%	6,869,833	11.5%	(110,286)	-1.6%
Pupil Transportation	1,794,048	1,911,650	3.2%	1,877,383	3.1%	(34,267)	-1.8%
Central Support Services	1,538,557	1,422,654	2.4%	1,440,973	2.4%	18,319	1.3%
Other ⁴	1,198,155	1,189,244	2.0%	1,189,825	2.0%	581	0.0%
Total ⁵	55,909,568	59,771,438	100.0%	59,673,604	99.9%	(97,834)	-0.2%

¹ Includes Basic Programs and Added Needs

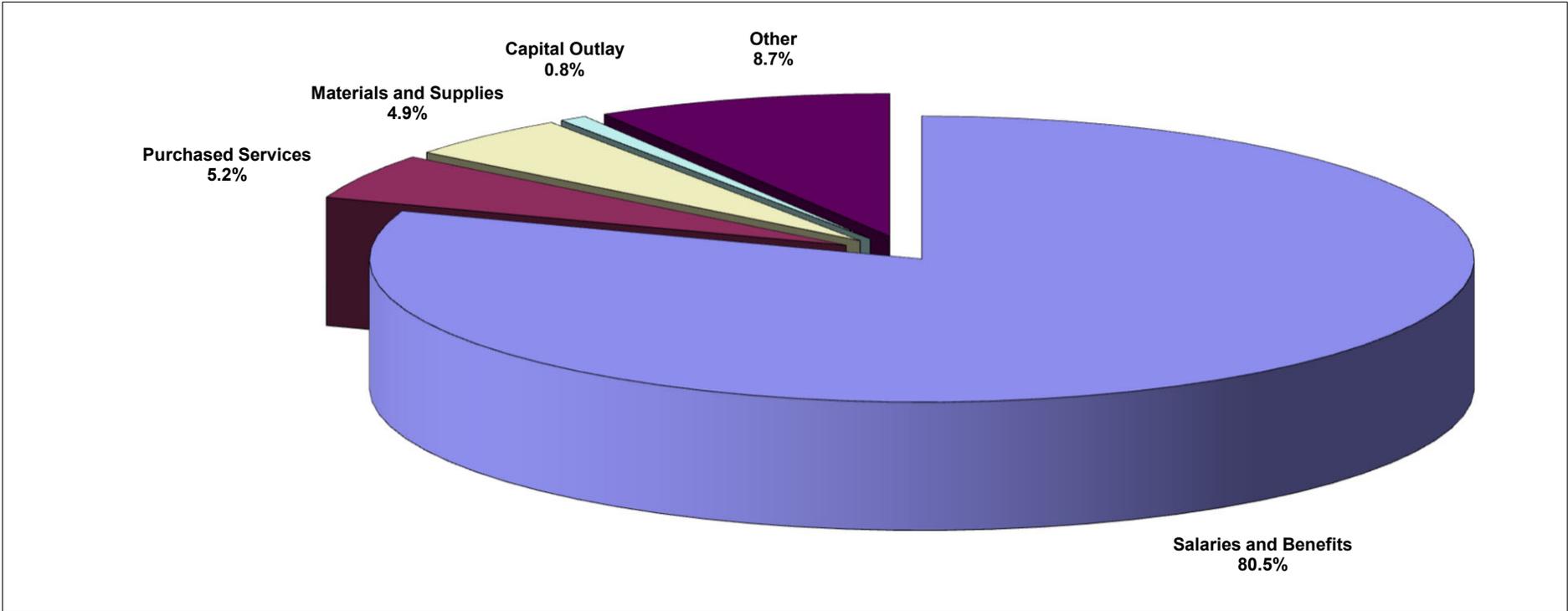
² Includes Pupil Support Services, Instructional Staff Services and School Administration

³ Includes General Administration and Business Services

⁴ Includes Athletic Activities, Community Services, Payments to Other Government Agencies, Facilities Acquisition, and Prior Period Adjustments, Debt Service and Operating Transfer Out

⁵ Amount may not add to 100.0% due to rounding

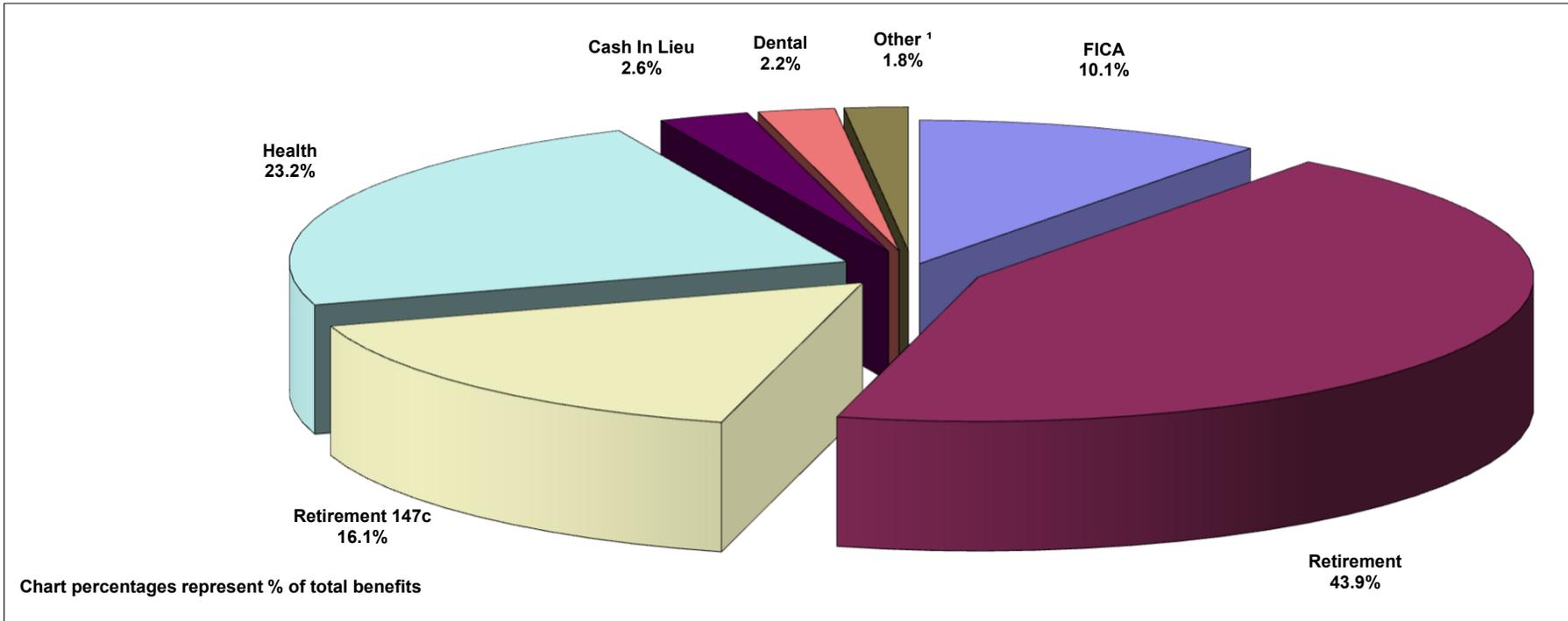
**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2023-24	2024-25		2024-25			
	ACTUAL	FIRST BUDGET	% of Total Expenditures	FINAL BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2024-25 FIRST BUDGET	% CHANGE from 2024-25 FIRST BUDGET
EXPENDITURES:							
Salaries and Benefits	45,744,805	48,102,837	80.5%	48,009,220	80.5%	(93,617)	-0.2%
Purchased Services	2,560,734	3,049,924	5.1%	3,075,608	5.2%	25,684	0.8%
Materials and Supplies	2,651,419	3,104,752	5.2%	2,939,918	4.9%	(164,834)	-5.3%
Capital Outlay	492,913	535,644	0.9%	480,507	0.8%	(55,137)	-10.3%
Other	4,459,697	4,978,281	8.3%	5,168,352	8.7%	190,071	3.8%
Total ¹	55,909,568	59,771,438	100.0%	59,673,604	100.1%	(97,834)	-0.2%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EMPLOYEE BENEFITS (Before Est. Variance)**



	2023-24	2024-25		2024-25			
	ACTUAL	FIRST BUDGET	% of Total Expenditures	FINAL BUDGET REVISION	% of Total Expenditures	\$ CHANGE from 2024-25 FIRST BUDGET	% CHANGE from 2024-25 FIRST BUDGET
EXPENDITURES:							
FICA	1,903,461	2,045,557	3.4%	2,040,676	3.4%	(4,881)	-0.2%
Retirement	7,731,802	8,863,953	14.8%	8,840,687	14.8%	(23,266)	-0.3%
Retirement 147c	4,646,560	3,239,348	5.4%	3,232,818	5.4%	(6,530)	-0.2%
Health	4,033,150	4,655,195	7.8%	4,662,718	7.8%	7,523	0.2%
Cash In Lieu	492,339	529,041	0.9%	529,019	0.9%	(22)	0.0%
Dental	427,439	449,801	0.8%	449,437	0.8%	(364)	-0.1%
Other ¹	339,292	380,281	0.6%	371,750	0.6%	(8,531)	-2.2%
Total	19,574,043	20,163,176	33.7%	20,127,105	33.7%	(36,071)	-0.2%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2023-24 ACTUAL	FUNCTION	2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET	(Net 1.5% Variance) Total	2024-25 FINAL BUDGET REVISION						
					Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,034,134	111 Elementary	11,066,802	11,011,495	11,030,531	11,198,509	5,994,888	4,478,757	69,720	169,356	19,500	466,288
4,880,855	112 Middle School	4,888,260	4,861,277	4,874,546	4,948,778	2,694,845	1,980,779	40,115	65,531	31,650	135,858
7,458,212	113 High School	7,499,778	7,601,858	7,678,783	7,795,719	3,927,591	2,846,833	478,385	148,151	16,693	378,066
368,273	118 Pre-Kindergarten	375,084	583,068	587,008	595,947	302,253	235,990	3,000	39,704	500	14,500
283,174	119 Summer School	318,223	361,638	361,638	367,145	242,843	119,002	200	5,100	0	0
24,024,647	Total Basic Programs	24,148,147	24,419,336	24,532,506	24,906,098	13,162,420	9,661,361	591,420	427,842	68,343	994,712
5,819,086	122 Special Education	5,886,662	6,162,786	6,147,831	6,241,453	2,963,218	2,326,612	80,900	44,000	5,000	821,723
2,272,110	125 Compensatory Education	2,325,528	2,456,713	2,456,713	2,494,125	1,371,621	1,078,879	15,625	8,000	0	20,000
8,091,195	Total Added Needs	8,212,190	8,619,499	8,604,544	8,735,578	4,334,839	3,405,491	96,525	52,000	5,000	841,723
32,115,843	Total Instruction	32,360,337	33,038,835	33,137,050	33,641,676	17,497,259	13,066,852	687,945	479,842	73,343	1,836,435
0	211 Attendance	0	0	0	0	0	0	0	0	0	0
1,453,471	212 Guidance	1,468,486	1,422,142	1,422,142	1,443,799	781,382	550,917	92,500	17,000	2,000	0
376,229	213 Health	402,721	440,896	427,074	433,578	134,856	88,872	2,200	6,000	4,000	197,650
336,248	214 Psychology	331,186	345,136	345,136	350,392	210,878	135,914	600	3,000	0	0
964,751	215 Speech	962,262	934,809	939,999	954,314	426,529	345,492	700	3,000	1,000	177,593
1,017,869	216 Social Work	1,058,187	1,091,032	1,120,583	1,137,648	646,715	452,732	2,000	3,500	2,700	30,001
515,137	218 Teacher Consultant	553,452	578,760	579,243	588,064	231,923	148,782	9,100	2,500	0	195,759
283,955	219 Other Pupil Support	330,903	237,737	236,575	240,178	123,496	61,108	0	6,500	0	49,074
4,947,659	Total Pupil Support Services	5,107,197	5,050,512	5,070,752	5,147,973	2,555,779	1,783,817	107,100	41,500	9,700	650,077
1,385,242	221 Improvement of Instruction	1,609,034	1,588,160	1,529,927	1,553,225	719,780	435,281	131,030	133,134	3,000	131,000
672,491	222 Educational Media Services	704,756	755,854	741,079	752,364	372,163	310,700	19,300	49,701	0	500
69,791	224 Educational Television	69,315	68,963	68,963	70,013	41,860	28,153	0	0	0	0
358,859	225 Instruction Related Technology	387,223	390,517	390,517	396,464	197,390	139,074	55,000	5,000	0	0
723,192	226 Supervision of Instructional Staff	713,943	753,132	753,132	764,601	440,184	307,317	3,600	5,500	6,000	2,000
101,949	227 Academic Student Assessment	108,666	139,540	129,692	131,667	30,787	14,819	2,761	78,200	0	5,100
356,564	229 Other Instructional Staff Services	367,996	355,492	355,492	360,906	196,349	154,557	0	7,000	0	3,000
3,668,089	Total Instructional Staff Services	3,960,933	4,051,658	3,968,802	4,029,240	1,998,513	1,389,901	211,691	278,535	9,000	141,600
100,674	231 Board of Education	107,460	106,380	111,305	113,000	0	0	102,500	2,500	0	8,000
437,112	232 Executive Administration	428,151	525,388	527,358	535,389	303,210	200,179	14,000	15,000	1,000	2,000
537,786	Total General Administration	535,611	631,768	638,663	648,389	303,210	200,179	116,500	17,500	1,000	10,000
3,116,294	241 Office of the Principal	3,169,026	3,125,263	3,117,943	3,165,424	1,803,771	1,297,719	13,437	24,697	6,800	19,000
16,113	249 Other School Administration	31,840	37,923	37,923	38,500	0	0	21,500	17,000	0	0
3,132,407	Total School Administration	3,200,866	3,163,186	3,155,866	3,203,924	1,803,771	1,297,719	34,937	41,697	6,800	19,000
657,570	252 Fiscal Services	668,234	840,033	832,261	844,935	497,588	284,057	28,190	3,000	500	31,600
134,917	257 Internal Services	139,142	204,047	204,047	207,154	60,530	41,344	85,780	15,000	4,500	0
35,200	259 Other Business	60,608	563,716	563,716	572,300	0	0	19,300	0	0	553,000
827,687	Total Business Services	867,984	1,607,796	1,600,024	1,624,389	558,118	325,401	133,270	18,000	5,000	584,600

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2023-24 ACTUAL	FUNCTION	2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET	(Net 1.5% Variance) Total	2024-25 FINAL BUDGET REVISION							
					Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
5,752,373	261 Operating Buildings Services	5,881,973	6,223,807	6,115,175	6,208,300	1,813,457	1,214,623	1,079,670	1,864,340	230,400	5,810	
396,965	266 Building Security	412,864	651,610	651,610	661,533	304,330	198,951	58,800	6,000	7,500	85,952	
6,149,338	Total Operations and Maintenance	6,294,837	6,875,417	6,766,785	6,869,833	2,117,787	1,413,574	1,138,470	1,870,340	237,900	91,762	
1,794,048	271 Pupil Transportation	1,827,311	1,882,975	1,849,222	1,877,383	30,000	5,189	28,000	82,716	0	1,731,478	
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0	0	
76,003	282 Communication Services	75,911	111,860	112,057	113,763	45,534	32,029	12,800	1,500	2,000	19,900	
623,241	283 Staff/Personnel Services	615,594	567,429	566,193	574,815	275,513	179,787	84,015	10,000	1,500	24,000	
678,066	284 Non-Instructional Technology	549,821	542,385	561,834	570,390	130,405	83,240	311,245	10,000	34,500	1,000	
161,247	285 Pupil Accounting	167,125	179,640	179,275	182,005	79,328	55,677	40,000	500	0	6,500	
1,538,557	Total Central Support Services	1,408,451	1,401,314	1,419,359	1,440,973	530,780	350,733	448,060	22,000	38,000	51,400	
1,060,435	293 Athletic Activities	1,081,369	1,099,710	1,100,282	1,117,038	486,898	293,740	148,400	73,000	85,000	30,000	
31,295	3xx Community Services	41,816	50,025	50,025	50,787	0	0	21,235	14,788	14,764	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	
106,425	5xx Debt Service - Long Term	21,890	21,670	21,670	22,000	0	0	0	0	0	22,000	
55,909,568	Total General Fund	56,708,602	58,874,866	58,778,500	59,673,604	27,882,115	20,127,105	3,075,608	2,939,918	480,507	5,168,352	
	Percent of Total ¹	net est. variance	net est. variance	net est. variance	98.50%	100.0%	46.7%	33.7%	5.2%	4.9%	0.8%	8.7%
	2024-25 FIRST BUDGET (before est. variance)					59,771,438	27,939,661	20,163,176	3,049,924	3,104,752	535,644	4,978,281
	\$ CHANGE					(97,834)	(57,546)	(36,071)	25,684	(164,834)	(55,137)	190,071
	% CHANGE					-0.2%	-0.2%	-0.2%	0.8%	-5.3%	-10.3%	3.8%
	2023-24 ACTUAL					55,909,568	26,170,762	19,574,043	2,560,734	2,651,419	492,913	4,459,697
	\$ CHANGE					3,764,036	1,711,353	553,062	514,874	288,499	(12,406)	708,655
	% CHANGE					6.7%	6.5%	2.8%	20.1%	10.9%	-2.5%	15.9%

¹ Amount may not add to 100.0% due to rounding

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

FUNCTION	2024-25 FINAL BUDGET REVISION vs. 2024-25 FIRST BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	19,326	0	14,500	(20,000)	(26,774)	0	51,600	
112 Middle School	13,471	2,080	1,044	0	(15,160)	13,170	12,337	
113 High School	78,097	1,620	836	10,000	(10,000)	(13,307)	88,948	
118 Pre-Kindergarten	4,000	0	0	0	4,000	0	0	
119 Summer School	0	0	0	0	0	0	0	
Total Basic Programs	114,894	3,700	16,380	(10,000)	(47,934)	(137)	152,885	
122 Special Education	(15,183)	(27,504)	(18,980)	8,000	0	0	23,301	
125 Compensatory Education	0	0	0	0	0	0	0	
Total Added Needs	(15,183)	(27,504)	(18,980)	8,000	0	0	23,301	
Total Instruction	99,711	(23,804)	(2,600)	(2,000)	(47,934)	(137)	176,186	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	0	0	0	0	0	0	0	
213 Health	(14,032)	0	0	0	0	(14,000)	(32)	
214 Psychology	0	0	0	0	0	0	0	
215 Speech	5,269	0	0	0	0	0	5,269	
216 Social Work	30,001	0	0	0	0	0	30,001	
218 Teacher Consultant	490	0	0	0	0	0	490	
219 Other Pupil Support	(1,179)	(2,412)	(1,191)	0	0	0	2,424	
Total Pupil Support Services	20,549	(2,412)	(1,191)	0	0	(14,000)	38,152	
221 Improvement of Instruction	(59,120)	(9,000)	(4,380)	(49,740)	4,000	0	0	
222 Educational Media Services	(15,000)	0	0	0	(15,000)	0	0	
224 Educational Television	0	0	0	0	0	0	0	
225 Instruction Related Technology	0	0	0	0	0	0	0	
226 Supervision of Instructional Staff	0	0	0	0	0	0	0	
227 Academic Student Assessment	(9,998)	0	0	(7,498)	(2,500)	0	0	
229 Other Instructional Staff Services	0	0	0	0	0	0	0	
Total Instructional Staff Services	(84,118)	(9,000)	(4,380)	(57,238)	(13,500)	0	0	
231 Board of Education	5,000	0	0	5,000	0	0	0	
232 Executive Administration	2,000	0	0	0	2,000	0	0	
Total General Administration	7,000	0	0	5,000	2,000	0	0	

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

FUNCTION	2024-25 FINAL BUDGET REVISION vs. 2024-25 FIRST BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(7,432)	(5,000)	(2,432)	0	0	0	0	
249 Other School Administration	0	0	0	0	0	0	0	
Total School Administration	(7,432)	(5,000)	(2,432)	0	0	0	0	
252 Fiscal Services	(7,890)	(250)	(10,330)	2,690	0	0	0	
257 Internal Services	0	0	0	0	0	0	0	
259 Other Business	0	0	0	0	0	0	0	
Total Business Services	(7,890)	(250)	(10,330)	2,690	0	0	0	
261 Operating Buildings Services	(110,286)	(13,174)	(12,999)	52,287	(95,400)	(41,000)	0	
266 Building Security	0	0	0	0	0	0	0	
Total Operations and Maintenance	(110,286)	(13,174)	(12,999)	52,287	(95,400)	(41,000)	0	
271 Pupil Transportation	(34,267)	0	0	0	(10,000)	0	(24,267)	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	200	0	0	200	0	0	0	
283 Staff/Personnel Services	(1,255)	(4,046)	(2,209)	5,000	0	0	0	
284 Non-Instructional Technology	19,745	0	0	19,745	0	0	0	
285 Pupil Accounting	(371)	(250)	(121)	0	0	0	0	
Total Central Support Services	18,319	(4,296)	(2,330)	24,945	0	0	0	
293 Athletic Activities	581	390	191	0	0	0	0	
3xx Community Services	0	0	0	0	0	0	0	
4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	(97,834)	(57,546)	(36,071)	25,684	(164,834)	(55,137)	190,071	
Percent of Total ¹	100.0%	58.8%	36.9%	-26.3%	168.5%	56.4%	-194.3%	

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:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL
111 Elementary	12,498,434	22.9%	11,034,132	19.7%	11,030,531	18.8%
112 Middle School	4,863,354	8.9%	4,880,855	8.7%	4,874,546	8.3%
113 High School	7,318,319	13.4%	7,458,212	13.3%	7,678,783	13.1%
118 Pre-Kindergarten	359,851	0.7%	368,273	0.7%	587,008	1.0%
119 Summer School	234,646	0.4%	283,174	0.5%	361,638	0.6%
Total Basic Programs	25,274,604	46.4%	24,024,646	43.0%	24,532,506	41.7%
122 Special Education	5,639,638	10.3%	5,819,086	10.4%	6,147,831	10.5%
125 Compensatory Education	2,287,878	4.2%	2,272,110	4.1%	2,456,713	4.2%
Total Added Needs	7,927,516	14.5%	8,091,196	14.5%	8,604,544	14.6%
Total Instruction	33,202,120	60.9%	32,115,842	57.4%	33,137,050	56.4%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,054,405	1.9%	1,453,471	2.6%	1,422,142	2.4%
213 Health	273,336	0.5%	376,229	0.7%	427,074	0.7%
214 Psychology	282,260	0.5%	336,248	0.6%	345,136	0.6%
215 Speech	830,633	1.5%	964,751	1.7%	939,999	1.6%
216 Social Work	973,454	1.8%	1,017,869	1.8%	1,120,583	1.9%
218 Teacher Consultant	513,484	0.9%	515,137	0.9%	579,243	1.0%
219 Other Pupil Support	252,245	0.5%	283,955	0.5%	236,575	0.4%
Total Pupil Support Services	4,179,817	7.7%	4,947,660	8.8%	5,070,752	8.6%
221 Improvement of Instruction	1,195,969	2.2%	1,385,242	2.5%	1,529,927	2.6%
222 Educational Media Services	666,339	1.2%	672,491	1.2%	741,079	1.3%
224 Educational Television	64,995	0.1%	69,791	0.1%	68,963	0.1%
225 Instruction Related Technology	367,271	0.7%	358,859	0.6%	390,517	0.7%
226 Supervision of Instructional Staff	624,788	1.1%	723,192	1.3%	753,132	1.3%
227 Academic Student Assessment	86,546	0.2%	101,949	0.2%	129,692	0.2%
229 Other Instructional Staff Services	320,393	0.6%	356,564	0.6%	355,492	0.6%
Total Instructional Staff Support	3,326,301	6.1%	3,668,088	6.6%	3,968,802	6.8%
231 Board of Education	98,493	0.2%	100,674	0.2%	111,305	0.2%
232 Executive Administration	408,389	0.7%	437,112	0.8%	527,358	0.9%
Total General Administration	506,882	0.9%	537,786	1.0%	638,663	1.1%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL
241 Office of the Principal	3,034,272	5.6%	3,116,294	5.6%	3,117,943	5.3%
249 Other School Administration	31,347	0.1%	16,113	0.0%	37,923	0.1%
Total School Administration	3,065,619	5.6%	3,132,407	5.6%	3,155,866	5.4%
252 Fiscal Services	483,820	0.9%	657,570	1.2%	832,261	1.4%
257 Internal Services	116,180	0.2%	134,917	0.2%	204,047	0.3%
259 Other Business	79,944	0.1%	35,200	0.1%	563,716	1.0%
Total Business Services	679,944	1.2%	827,687	1.5%	1,600,024	2.7%
261 Operating Buildings Services	5,329,281	9.8%	5,752,373	10.3%	6,115,175	10.4%
266 Building Security	93,494	0.2%	396,965	0.7%	651,610	1.1%
Total Operations and Maintenance	5,422,775	9.9%	6,149,338	11.0%	6,766,785	11.5%
271 Pupil Transportation	1,809,929	3.3%	1,794,048	3.2%	1,849,222	3.1%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	74,133	0.1%	76,003	0.1%	112,057	0.2%
283 Staff/Personnel Services	678,696	1.2%	623,241	1.1%	566,193	1.0%
284 Non-Instructional Technology	437,563	0.8%	678,066	1.2%	561,834	1.0%
285 Pupil Accounting	156,895	0.3%	161,247	0.3%	179,275	0.3%
Total Central Support Services	1,347,287	2.5%	1,538,557	2.8%	1,419,359	2.4%
Total Support Services	20,338,554	37.3%	22,595,571	40.4%	24,469,473	41.6%
293 Athletic Activities	935,783	1.7%	1,060,435	1.9%	1,100,282	1.9%
3xx Community Services	19,465	0.0%	31,295	0.1%	50,025	0.1%
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0.0%	0	0.0%	0	0.0%
5xx Debt Service - Long Term	22,000	0.0%	106,425	0.2%	21,670	0.0%
Total ¹	54,517,922	100.0%	55,909,568	100.0%	58,778,500	100.0%
			net est. variance		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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:					
	Local:					
43,064	Food Sales	30,000	30,000	30,000	0	(13,064)
9,952	Catered Events	10,000	12,000	14,800	2,800	4,848
0	Other	800	0	0	0	0
	State:					
	Breakfast - Supplemental	0	0	0	0	0
11,482	At-Risk	13,483	13,580	13,580	0	2,098
80,403	Lunch	70,000	70,279	93,965	23,686	13,562
14,317	31j 10 Cents	7,000	12,362	12,362	0	(1,955)
809,398	30d Expanded Breakfast and Lunch Program	806,000	805,800	740,000	(65,800)	(69,398)
	Federal:					
197,038	Breakfast	196,000	213,600	215,300	1,700	18,262
755,427	Lunch	770,000	844,900	864,500	19,600	109,073
22,288	SSO/SFSP	26,000	20,700	21,100	400	(1,188)
117,522	Supply Chain Assistance	0	0	0	0	(117,522)
0	Local Food for Schools	0	0	0	0	0
125,616	USDA Commodities (Entitlement and Bonus)	148,000	147,950	147,950	0	22,334
<u>2,186,507</u>	Total Revenues	<u>2,077,283</u>	<u>2,171,171</u>	<u>2,153,557</u>	<u>(17,614)</u>	<u>(32,950)</u>
	Expenditures:					
73,294	Salaries	90,221	79,810	79,810	0	6,516
36,089	Employee Benefits	41,197	37,296	37,296	0	1,207
904,585	Purchased Services	940,000	867,400	890,600	23,200	(13,985)
999,207	Supplies & Materials	1,064,000	1,133,950	1,101,500	(32,450)	102,293
75,283	Capital Outlay	20,000	24,000	34,000	10,000	(41,283)
19,070	Other	20,000	17,000	20,000	3,000	930
<u>2,107,528</u>	Total Expenditures	<u>2,175,418</u>	<u>2,159,456</u>	<u>2,163,206</u>	<u>3,750</u>	<u>55,678</u>
<u>78,979</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(98,135)</u>	<u>11,715</u>	<u>(9,649)</u>	<u>(21,364)</u>	<u>(88,628)</u>
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Other	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>78,979</u>	Increase (Decrease) in Fund Balance	<u>(98,135)</u>	<u>11,715</u>	<u>(9,649)</u>	<u>(21,364)</u>	<u>(88,628)</u>
<u>577,046</u>	Fund Balance - Beginning of Year	<u>570,512</u>	<u>656,025</u>	<u>656,025</u>	<u>0</u>	<u>78,979</u>
<u>656,025</u>	Fund Balance - End of Year	<u>472,377</u>	<u>667,740</u>	<u>646,376</u>	<u>(21,364)</u>	<u>(9,649)</u>
31.1%	Fund Balance as a Percentage of Expenditures	21.7%	30.9%	29.9%		
677,415	Max. Fund Balance three Months of Operating Costs	718,473	711,819	709,735		

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:					
	Local:					
9,899	Donley Elementary	7,000	9,000	11,000	2,000	1,101
22,781	Glencairn Elementary	23,000	9,000	9,000	0	(13,781)
6,982	Marble Elementary	6,000	7,000	7,000	0	18
6,418	Robert L Green Elementary	7,000	7,000	7,000	0	582
12,377	Red Cedar Elementary	10,000	20,000	20,000	0	7,623
6,913	Whitehills Elementary	8,000	8,000	8,000	0	1,087
68,997	MacDonald Middle School	59,000	62,000	62,000	0	(6,997)
435,410	East Lansing High School	347,000	394,000	394,000	0	(41,410)
<u>569,777</u>	Total Revenues	<u>467,000</u>	<u>516,000</u>	<u>518,000</u>	<u>2,000</u>	<u>(51,777)</u>
	Expenditures:					
6,119	Donley Elementary	6,000	6,000	7,000	1,000	881
33,435	Glencairn Elementary	36,000	10,000	10,000	0	(23,435)
22,773	Marble Elementary	17,000	17,000	17,000	0	(5,773)
7,054	Robert L Green Elementary	6,000	7,000	7,000	0	(54)
7,683	Red Cedar Elementary	7,000	8,000	18,000	10,000	10,317
3,891	Whitehills Elementary	5,000	5,000	5,000	0	1,109
80,686	MacDonald Middle School	55,000	68,000	68,000	0	(12,686)
373,996	East Lansing High School	311,000	376,000	376,000	0	2,004
<u>535,637</u>	Total Expenditures	<u>443,000</u>	<u>497,000</u>	<u>508,000</u>	<u>11,000</u>	<u>(27,637)</u>
34,140	Excess (Deficit) of Revenues over (under) Expenditures	24,000	19,000	10,000	(9,000)	(24,140)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Other	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34,140	Increase (Decrease) in Fund Balance	24,000	19,000	10,000	(9,000)	(24,140)
463,130	Fund Balance - Beginning of Year	496,130	497,270	497,270	0	34,140
<u>497,270</u>	Fund Balance - End of Year	<u>520,130</u>	<u>516,270</u>	<u>507,270</u>	<u>(9,000)</u>	<u>10,000</u>

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:					
	Local:					
3,379,876	Current Property Taxes (net 0.50% est. delinquent)	3,283,400	3,291,700	3,279,000	(12,700)	(100,876)
5,144	Payment in Lieu of Taxes	7,000	7,000	7,000	0	1,856
1,748	Delinquent Property Taxes (includes penalties & interest)	2,700	1,800	1,800	0	52
61,327	Interest on Investments	61,000	41,600	41,600	0	(19,727)
0	Other	0	0	0	0	0
<u>3,448,095</u>	Total Revenues	<u>3,354,100</u>	<u>3,342,100</u>	<u>3,329,400</u>	<u>(12,700)</u>	<u>(118,695)</u>
	Expenditures:					
	Due November:					
440,500	Interest on Bonded Debt	375,375	375,375	375,375	0	(65,125)
	Due May:					
2,605,000	Redemption of Principal (matures May 2030)	2,590,000	2,590,000	2,590,000	0	(15,000)
440,500	Interest on Bonded Debt	375,375	375,375	375,375	0	(65,125)
548	Dues and Fees	600	600	600	0	52
1,539	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	2,000	0	461
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>3,488,087</u>	Total Expenditures	<u>3,343,350</u>	<u>3,343,350</u>	<u>3,343,350</u>	<u>0</u>	<u>(144,737)</u>
(39,992)	Excess (Deficit) of Revenues over (under) Expenditures	10,750	(1,250)	(13,950)	(12,700)	26,042
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(39,992)	Increase (Decrease) in Fund Balance	10,750	(1,250)	(13,950)	(12,700)	26,042
<u>357,583</u>	Fund Balance - Beginning of Year	<u>312,383</u>	<u>317,591</u>	<u>317,591</u>	<u>0</u>	<u>(39,992)</u>
<u>317,591</u>	Fund Balance - End of Year	<u>323,133</u>	<u>316,341</u>	<u>303,641</u>	<u>(12,700)</u>	<u>(13,950)</u>

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:					
	Local:					
4,184,608	Current Property Taxes (net 0.50% est. delinquent)	4,429,500	4,440,700	4,423,600	(17,100)	238,992
6,261	Payment in Lieu of Taxes	7,200	7,200	7,200	0	939
1,979	Delinquent Property Taxes (includes penalties & interest)	3,000	2,400	2,400	0	421
65,014	Interest on Investments	64,000	48,600	48,600	0	(16,414)
0	Other	0	0	0	0	0
<u>4,257,862</u>	Total Revenues	<u>4,503,700</u>	<u>4,498,900</u>	<u>4,481,800</u>	<u>(17,100)</u>	<u>223,938</u>
	Expenditures:					
	Due November:					
1,244,425	Interest on Bonded Debt	1,208,625	1,208,625	1,208,625	0	(35,800)
	Due May:					
1,790,000	Redemption of Principal (matures May 2042)	2,000,000	2,000,000	2,000,000	0	210,000
1,244,425	Interest on Bonded Debt	1,208,625	1,208,625	1,208,625	0	(35,800)
549	Dues and Fees	600	600	600	0	51
1,755	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	2,000	0	245
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>4,281,154</u>	Total Expenditures	<u>4,419,850</u>	<u>4,419,850</u>	<u>4,419,850</u>	<u>0</u>	<u>138,696</u>
(23,292)	Excess (Deficit) of Revenues over (under) Expenditures	83,850	79,050	61,950	(17,100)	85,242
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(23,292)	Increase (Decrease) in Fund Balance	83,850	79,050	61,950	(17,100)	85,242
<u>392,296</u>	Fund Balance - Beginning of Year	<u>360,746</u>	<u>369,004</u>	<u>369,004</u>	<u>0</u>	<u>(23,292)</u>
<u>369,004</u>	Fund Balance - End of Year	<u>444,596</u>	<u>448,054</u>	<u>430,954</u>	<u>(17,100)</u>	<u>61,950</u>

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

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:					
	Local:					
1,653,359	Current Property Taxes (net 0.50% est. delinquent)	1,889,500	1,894,300	1,887,000	(7,300)	233,641
2,396	Payment in Lieu of Taxes	2,100	2,100	2,100	0	(296)
648	Delinquent Property Taxes (includes penalties & interest)	1,500	1,000	1,000	0	352
24,236	Interest on Investments	22,500	19,600	19,600	0	(4,636)
0	Other	0	0	0	0	0
<u>1,680,639</u>	Total Revenues	<u>1,915,600</u>	<u>1,917,000</u>	<u>1,909,700</u>	<u>(7,300)</u>	<u>229,061</u>
	Expenditures:					
	Due November:					
497,650	Interest on Bonded Debt	484,650	484,650	484,650	0	(13,000)
	Due May:					
650,000	Redemption of Principal (matures May 2044)	915,000	915,000	915,000	0	265,000
497,650	Interest on Bonded Debt	484,650	484,650	484,650	0	(13,000)
548	Dues and Fees	600	600	600	0	52
585	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	1,000	0	415
0	Other - Costs of Bond Issuance	0	0	0	0	0
<u>1,646,433</u>	Total Expenditures	<u>1,885,900</u>	<u>1,885,900</u>	<u>1,885,900</u>	<u>0</u>	<u>239,467</u>
34,206	Excess (Deficit) of Revenues over (under) Expenditures	29,700	31,100	23,800	(7,300)	(10,406)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
0	Sale of Bonds	0	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
34,206	Increase (Decrease) in Fund Balance	29,700	31,100	23,800	(7,300)	(10,406)
<u>111,264</u>	Fund Balance - Beginning of Year	<u>140,364</u>	<u>145,470</u>	<u>145,470</u>	<u>0</u>	<u>34,206</u>
<u>145,470</u>	Fund Balance - End of Year	<u>170,064</u>	<u>176,570</u>	<u>169,270</u>	<u>(7,300)</u>	<u>23,800</u>

EAST LANSING PUBLIC SCHOOLS
2024 DEBT FUND (SAFETY, SECURITY AND ACCESSIBILITY BOND - SERIES 1)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
Revenues:					
Local:					
0	154,900	155,300	154,700	(600)	154,700
0	0	0	0	0	0
0	0	0	0	0	0
0	1,000	500	600	100	600
0	0	0	0	0	0
0	155,900	155,800	155,300	(500)	155,300
Expenditures:					
Due November:					
0	62,620	63,125	63,125	0	63,125
Due May:					
0	0	0	0	0	0
0	90,900	90,900	90,900	0	90,900
0	600	600	600	0	600
0	0	0	0	0	0
0	0	0	0	0	0
0	154,120	154,625	154,625	0	154,625
0	1,780	1,175	675	(500)	675
Other Financing (Uses) Sources					
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,780	1,175	675	(500)	675
0	0	0	0	0	0
0	1,780	1,175	675	(500)	675

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 ORIGINAL BUDGET	2024-25 FIRST BUDGET REVISION	2024-25 FINAL BUDGET REVISION	\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET	\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL
	Revenues:					
	Local:					
1,377,916	Current Property Taxes (net 0.50% est. delinquent)	1,458,400	1,448,000	1,442,000	(6,000)	64,084
2,163	Payment in Lieu of Taxes	2,400	2,400	2,400	0	237
1,458	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	1,000	0	(458)
0	Interest on Investments	0	0	0	0	0
0	Other	0	11,400	11,400	0	11,400
<u>1,381,537</u>	Total Revenues	<u>1,461,800</u>	<u>1,462,800</u>	<u>1,456,800</u>	<u>(6,000)</u>	<u>75,263</u>
	Expenditures:					
39,709	Donley Elementary	65,000	29,500	29,500	0	(10,209)
107,700	Glencairn Elementary	65,000	33,900	33,900	0	(73,800)
40,849	Marble Elementary	65,000	27,400	27,400	0	(13,449)
37,356	Robert L Green Elementary	65,000	50,400	50,400	0	13,044
59,517	Red Cedar Elementary	65,000	31,200	31,200	0	(28,317)
45,631	Whitehills Elementary	90,000	35,300	35,300	0	(10,331)
336,664	MacDonald Middle School	275,000	348,200	360,500	12,300	23,836
545,467	East Lansing High School	282,000	509,200	609,200	100,000	63,733
6,471	Towar	0	0	0	0	(6,471)
583	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	1,000	0	417
<u>1,219,947</u>	Total Expenditures	<u>973,000</u>	<u>1,066,100</u>	<u>1,178,400</u>	<u>112,300</u>	<u>(41,547)</u>
161,590	Excess (Deficit) of Revenues over (under) Expenditures	488,800	396,700	278,400	(118,300)	116,810
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0	0
161,590	Increase (Decrease) in Fund Balance	488,800	396,700	278,400	(118,300)	116,810
<u>434,828</u>	Fund Balance - Beginning of Year	<u>272,928</u>	<u>596,418</u>	<u>596,418</u>	<u>0</u>	<u>161,590</u>
<u>596,418</u>	Fund Balance - End of Year	<u>761,728</u>	<u>993,118</u>	<u>874,818</u>	<u>(118,300)</u>	<u>278,400</u>

EAST LANSING PUBLIC SCHOOLS
2024 CAPITAL PROJECTS FUND (SAFETY, SECURITY AND ACCESSIBILITY BOND)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

<u>2023-24 ACTUAL</u>		<u>2024-25 ORIGINAL BUDGET</u>	<u>2024-25 FIRST BUDGET REVISION</u>	<u>2024-25 FINAL BUDGET REVISION</u>	<u>\$ CHANGE FINAL BUDGET REVISION vs. FIRST BUDGET</u>	<u>\$ CHANGE FINAL BUDGET REVISION vs. 2023-24 ACTUAL</u>
	Revenues:					
	Local:					
3,004	Interest on Investments	60,000	140,000	160,000	20,000	156,996
0	Other	0	0	0	0	0
<u>3,004</u>	Total Revenues	<u>60,000</u>	<u>140,000</u>	<u>160,000</u>	<u>20,000</u>	<u>156,996</u>
	Expenditures:					
56,836	MacDonald Middle School	250,000	100,000	100,000	0	43,164
49,303	East Lansing High School	250,000	600,000	800,000	200,000	750,697
41,770	Towar (Admin)	3,096,000	3,000,000	3,000,000	0	2,958,230
<u>147,909</u>	Total Expenditures	<u>3,596,000</u>	<u>3,700,000</u>	<u>3,900,000</u>	<u>200,000</u>	<u>3,752,091</u>
(144,905)	Excess (Deficit) of Revenues over (under) Expenditures	(3,536,000)	(3,560,000)	(3,740,000)	(180,000)	(3,595,095)
	Other Financing (Uses) Sources					
0	Operating Transfers	0	0	0	0	0
4,642,930	Sale of Bonds	0	0	0	0	(4,642,930)
<u>4,642,930</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,642,930)</u>
4,498,025	Increase (Decrease) in Fund Balance	(3,536,000)	(3,560,000)	(3,740,000)	(180,000)	(8,238,025)
<u>0</u>	Fund Balance - Beginning of Year	<u>4,619,690</u>	<u>4,498,025</u>	<u>4,498,025</u>	<u>0</u>	<u>4,498,025</u>
<u>4,498,025</u>	Fund Balance - End of Year	<u>1,083,690</u>	<u>938,025</u>	<u>758,025</u>	<u>(180,000)</u>	<u>(3,740,000)</u>

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

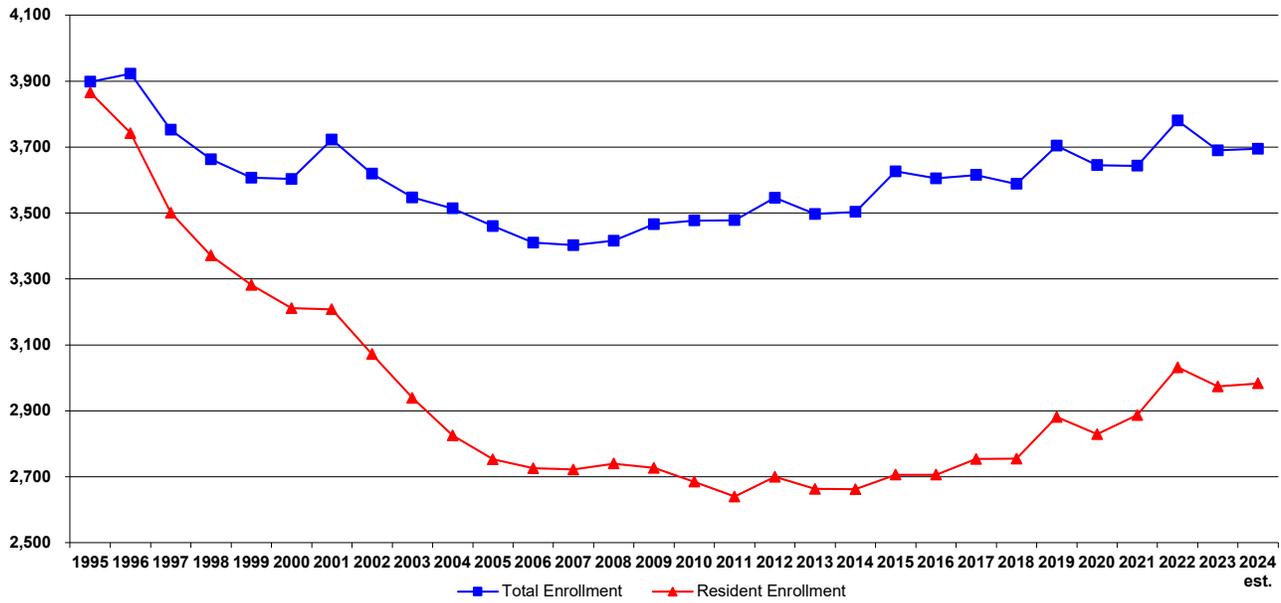
	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	10/4/2023 Fall 23	2/8/2023 Supp 23	2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	Projected 2024-25 Blended Count
ELEMENTARY:									
Donley	266.00	267.00	266.10	274.00	262.00	272.80	262.00	273.00	263.10
Glencairn	299.00	283.00	297.40	296.00	299.00	296.30	298.00	294.00	297.60
Marble	298.00	316.00	299.80	301.00	297.00	300.60	306.00	306.00	306.00
Robert L Green	303.32	289.01	301.89	272.33	294.38	274.54	274.08	270.80	273.75
Red Cedar	210.20	153.70	204.55	209.44	221.31	210.63	210.45	224.82	211.89
Whitehills	288.00	284.00	287.60	274.00	297.00	276.30	286.00	276.00	285.00
Total Elementary	1,664.52	1,592.71	1,657.34	1,626.77	1,670.69	1,631.17	1,636.53	1,644.62	1,637.34
MacDonald Middle School	862.54	837.46	860.03	838.41	852.73	839.84	854.17	832.06	851.96
East Lansing High School	1,205.32	1,144.09	1,199.20	1,181.90	1,164.42	1,180.15	1,164.49	1,155.13	1,163.55
Sec 23a (Graduation Alliance)	48.00	0.00	48.00	43.33	0.00	43.33	40.33	0.00	40.33
TOTAL PUPIL MEMBERSHIP	3,780.38	3,574.26	3,764.57	3,690.41	3,687.84	3,694.49	3,695.52	3,631.81	3,693.18
Blended FTE count change from prior year			125.62			(70.08)			(1.31)
Blended FTE % change from prior year			3.5%			-1.9%			0.0%
Fall FTE count change from prior year	137.79			(89.97)			5.11		

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	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change from Prior Year Fall Count
Early Childhood Special Education	17.00	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	4.01
Kindergarten	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	(4.00)
1st Grade	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	(24.00)
2nd Grade	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	(9.58)
3rd Grade	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	35.50
4th Grade	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	(13.48)
5th Grade	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	21.31
Elementary Total	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	1,636.53	9.76
6th Grade	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	18.73
7th Grade	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	(24.66)
8th Grade	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	21.69
Middle School Total	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17	15.76
9th Grade	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	3.33
10th Grade	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	(7.31)
11th Grade	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	0.56
12th Grade (plus Sec 23a)	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45	(16.99)
High School Total	1,110.82	1,102.73	1,112.39	1,111.80	1,190.20	1,213.82	1,213.41	1,253.32	1,225.23	1,204.82	(20.41)
TOTAL PUPIL MEMBERSHIP COUNT	3,626.35	3,604.80	3,615.07	3,588.47	3,704.25	3,645.32	3,642.59	3,780.38	3,690.41	3,695.52	5.11
FTE change from prior year	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	5.11	

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	3,690	2,974	716	80.6%	19.4%	563	15.3%
2024 est.	3,695	2,983	712	80.7%	19.3%	596	16.1%

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	2024 Tax Year (TY)				
		2024-25	2023 TY 2023-24	2022 TY 2022-23	2021 TY 2021-22	2020 TY 2020-21
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	0.9956	0.9972	0.9972	0.9990	1.0000
2024 Debt Fund - ALL	N/A	0.1000	0.0000	0.0000	0.0000	0.0000
2020 Debt Fund - ALL	N/A	1.2200	1.1300	1.0000	0.7600	1.0000
2017 Debt Fund - ALL	N/A	2.8600	2.8600	3.0000	3.1400	3.0000
2015 Debt Fund - ALL	N/A	2.1200	2.3100	2.6300	2.9000	3.0000
Total Debt		6.3000	6.3000	6.6300	6.8000	7.0000
Total PRE (Homestead)		7.2956	7.2972	7.6272	7.7990	8.0000
Total Non-PRE (Non-Homestead)		25.2956	25.2972	25.6272	25.7990	26.0000
Headlee Reduction ¹ - ALL		YES - 0.9984	NO	YES - 0.9982	YES - 0.9990	NO
Headlee Reduction ¹ - Non-PRE (Non-Homestead)		YES - 0.9984	NO	YES - 0.9995	NO	NO
Operating - Non-PRE (Non-Homestead) authorized millage rate only		21.9384	21.9736	21.9736	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 Apr. 14, 2025) 2024-25	(as of Apr. 14, 2025) 2023-24	\$ Change	% Change
City of East Lansing	76.7%	1,098,067,268	1,031,510,042	66,557,226	6.45%
City of Lansing	3.4%	49,333,374	45,233,102	4,100,272	9.06%
Bath Township	3.9%	55,569,843	52,608,008	2,961,835	5.63%
DeWitt Township	0.1%	1,922,332	1,947,122	(24,790)	-1.27%
Lansing Township	0.0%	161,340	149,300	12,040	8.06%
Meridian Township	15.8%	226,583,339	211,426,921	15,156,418	7.17%
	100.0%	1,431,637,496	1,342,874,495	88,763,001	6.61%

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 Apr. 14, 2025)	(as of Apr. 14, 2025)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	546,912,495	526,943,498	19,968,997	3.79%
City of Lansing	8,245,790	7,595,704	650,086	8.56%
Bath Township	0	0	0	N/A
DeWitt Township	44,851	42,716	2,135	5.00%
Lansing Township	0	0	0	N/A
Meridian Township	167,965,702	157,377,995	10,587,707	6.73%
	<u>723,168,838</u>	<u>691,959,913</u>	<u>31,208,925</u>	<u>4.51%</u>
Percent of total taxable value	50.5%	51.5%		

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

COMMERCIAL PERSONAL PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Apr. 14, 2025) 2024-25	(as of Apr. 14, 2025) 2023-24	\$ Change	% Change
City of East Lansing	30,193,100	28,510,900	1,682,200	5.90%
City of Lansing	3,118,800	3,258,300	(139,500)	-4.28%
Bath Township	1,859,300	1,777,600	81,700	4.60%
DeWitt Township	178,200	182,800	(4,600)	-2.52%
Lansing Township	0	0	0	N/A
Meridian Township	487,000	476,300	10,700	2.25%
	35,836,400	34,205,900	1,630,500	4.77%
Percent of total taxable value	2.5%	2.5%		

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

EAST LANSING PUBLIC SCHOOLS PROPERTY TAXABLE VALUES

NON-PRE PROPERTY TAXABLE VALUE (excludes Capture)

	(as of Apr. 14, 2025)	(as of Apr. 14, 2025)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	520,961,673	476,055,644	44,906,029	9.43%
City of Lansing	37,968,784	34,379,098	3,589,686	10.44%
Bath Township	53,710,543	50,830,408	2,880,135	5.67%
DeWitt Township	1,699,281	1,721,606	(22,325)	-1.30%
Lansing Township	161,340	149,300	12,040	8.06%
Meridian Township	58,130,637	53,572,626	4,558,011	8.51%
	672,632,258	616,708,682	55,923,576	9.07%
Percent of total taxable value	47.0%	45.9%		

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 TAX REVENUES BY MILLAGE**

ASSESSING UNIT	COUNTY	2024 TAX YEAR TAXABLE VALUATION ¹	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND 0.9956	2015 DEBT FUND 2.1200	2017 DEBT FUND 2.8600	2020 DEBT FUND 1.2200	2024 DEBT FUND 0.1000
			Commercial		TOTAL OPERATING					
			Non-PRE 18.0000	Personal 6.0000						
City of East Lansing	Ingham									
PRE (includes Industrial Personal)		522,909,658			\$ 520,608	\$ 1,108,568	\$ 1,495,521	\$ 637,949	\$ 52,290	
Commercial Personal		30,185,700		\$ 181,114	30,052	63,993	86,331	36,826	3,018	
Non-PRE		520,034,923	\$ 9,360,628		517,746	1,102,474	1,487,299	634,442	52,003	
Capture - PRE		10,383,405				22,012	29,696	12,667	1,038	
Capture - Commercial Personal		0				0	0	0	0	
Capture - Non-PRE		87,484,959				185,468	250,206	106,731	8,748	
TOTAL CITY OF EAST LANSING		1,170,998,645	9,360,628	181,114	1,068,406	2,482,515	3,349,053	1,428,615	117,097	
City of East Lansing	Clinton									
PRE		24,002,837			23,897	50,886	68,648	29,283	2,400	
Commercial Personal		7,400		44	7	15	21	9	0	
Non-PRE		926,750	16,681		922	1,964	2,650	1,130	92	
TOTAL CITY OF EAST LANSING		24,936,987	16,681	44	24,826	52,865	71,319	30,422	2,492	
City of Lansing	Ingham									
PRE		8,245,790			8,209	17,481	23,582	10,059	824	
Commercial Personal		3,118,800		18,712	3,105	6,611	8,919	3,804	311	
Non-PRE		37,968,784	683,438		37,801	80,493	108,590	46,321	3,796	
Capture - PRE		942,734				1,998	2,696	1,150	94	
Capture - Commercial Personal		0				0	0	0	0	
Capture - Non-PRE		24,036,273			23,930	50,956	68,743	29,324	2,403	
TOTAL CITY OF LANSING		74,312,381	683,438	18,712	73,045	157,539	212,530	90,658	7,428	
Lansing Township	Ingham									
PRE		0			0	0	0	0	0	
Commercial Personal		0		0	0	0	0	0	0	
Non-PRE		161,340	2,904		160	342	461	196	16	
TOTAL LANSING TOWNSHIP		161,340	2,904	0	160	342	461	196	16	
Meridian Township	Ingham									
PRE		167,965,702			167,226	356,087	480,381	204,918	16,796	
Commercial Personal		487,000		2,922	484	1,032	1,392	594	48	
Non-PRE		58,130,637	1,046,351		57,874	123,236	166,253	70,919	5,813	
TOTAL MERIDIAN TOWNSHIP		226,583,339	1,046,351	2,922	225,584	480,355	648,026	276,431	22,657	
DeWitt Township	Clinton									
PRE		44,851			44	95	128	54	4	
Commercial Personal		178,200		1,069	177	377	509	217	17	
Non-PRE		1,699,281	30,587		1,691	3,602	4,859	2,073	169	
TOTAL DEWITT TOWNSHIP		1,922,332	30,587	1,069	1,912	4,074	5,496	2,344	190	
Bath Township	Clinton									
PRE		0			0	0	0	0	0	
Commercial Personal		1,859,300		11,155	1,851	3,941	5,317	2,268	185	
Non-PRE		53,710,543	966,789		53,474	113,866	153,612	65,526	5,371	
TOTAL BATH TOWNSHIP		55,569,843	966,789	11,155	55,325	117,807	158,929	67,794	5,556	
Total PRE (Homestead)		734,494,977	0	0	719,984	1,557,127	2,100,652	896,080	73,446	
Total Commercial Personal		35,836,400	0	215,016	35,676	75,969	102,489	43,718	3,579	
Total Non-PRE (Non-Homestead)		784,153,490	12,107,378	0	693,598	1,662,401	2,242,673	956,662	78,411	
Grand Total (includes Capture)		1,554,484,867	\$ 12,107,378	\$ 215,016	\$ 1,449,258	\$ 3,295,497	\$ 4,445,814	\$ 1,896,460	\$ 155,436	
Less Capture Amount		(122,847,371)							\$ 9,793,207	
Grand Total (excludes Capture)		1,431,637,496							\$ 23,564,859	

¹ As of April 27, 2025 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>