



East Lansing Public Schools

BUDGET BOOK 2024-25 ORIGINAL BUDGET

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

Date: June 10, 2024

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East Lansing Public Schools

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

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

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

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

Administration:

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

GENERAL FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 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 \$12,434,945 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 is as follows:

Revenues:		
Local	\$	13,659,632
State		34,920,750
Federal		797,085
Incoming Transfers		5,433,559
Other Financing Sources (Uses)		<u>25,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>54,836,026</u>
Total Fund Balance, July 1, 2024		<u>14,965,865</u>
Total Available to Appropriate	\$	<u>69,801,891</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	\$ 23,649,226
Added Needs	8,562,240
	<hr/>
Total Instruction	\$ 32,211,466
Support Services:	
Pupil Services	4,933,141
Instructional Staff Services	3,977,048
General Administration	524,562
School Administration	3,122,791
Business Services	995,689
Operations and Maintenance	6,671,939
Pupil Transportation	1,818,796
Central Services	1,377,886
Athletic Activities	1,061,284
	<hr/>
Total Support Services	\$ 24,483,136
Community Services	41,396
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	\$ 56,757,668
Total Fund Balance, June 30, 2025	\$ 13,044,223
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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 budgetary policy statement hitherto adopted by the Board.

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

This resolution shall take immediate effect.

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

Nays: None

Excused Absences: None

Resolution declared adopted on: June 10, 2024

FOOD SERVICE FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Food Service Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 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 is as follows:

Revenues:	
Local	\$ 40,800
State	896,483
Federal	1,140,000
Other Financing Sources (Uses)	-
Total Revenues & Other Financing Sources (Uses)	\$ 2,077,283
Total Fund Balance, July 1, 2024	570,512
Total Available to Appropriate	\$ 2,647,795

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	\$ 131,418
Purchased Services	940,000
Supplies & Materials	1,064,000
Capital Outlay	20,000
Other	20,000
Total Appropriations	\$ 2,175,418
Total Fund Balance, June 30, 2025	\$ 472,377

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

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

This resolution shall take immediate effect.

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

Nays: None

Excused Absences: None

Resolution declared adopted on: June 10, 2024

STUDENT/SCHOOL ACTIVITY FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the Student/School Activity Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 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	\$	467,000
Other Financing Sources (Uses)		<u>-</u>
Total Revenues & Other Financing Sources (Uses)	\$	467,000
Total Fund Balance, July 1, 2024		<u>496,130</u>
Total Available to Appropriate	\$	<u>963,130</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>443,000</u>
Total Appropriations	\$	<u>443,000</u>
Total Fund Balance, June 30, 2025	\$	<u><u>520,130</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: T. Chambers, K. Edsall, T. Faris-Hylen, E. Guerrero Lyons, G. Holbrook, C. Martin, E. Torrez

Nays: None

Excused Absences: None

Resolution declared adopted on: June 10, 2024

East Lansing Public Schools

General Fund

Major Assumptions and Revenue & Expenditure Summary Comparison

Major Assumptions

				2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	Change	
1	Revenues:						1
2		Blended Enrollment		3,697.98	3,728.67	30.69	
3		Foundation Allowance		\$ 9,608	\$ 9,861	\$ 253	
4		Property Taxable Values (excludes Captured Values)		\$ 1,358,949,767	\$ 1,448,136,867	6.56%	
5		Property Taxes Delinquent %		1.50%	1.50%	0.00%	
6		Current Property Taxes		\$ 11,604,000	\$ 12,462,100	\$ 858,100	
7		Prop A/Disc./SE Headlee		\$ 25,969,682	\$ 26,496,777	\$ 527,095	
8		MPSERS 147 Funds		\$ 6,199,708	\$ 4,323,118	\$ (1,876,590)	
9		Prior Year State Aid Adjustments		\$ 402,835	\$ 160,006	\$ (242,829)	
10		At-Risk		\$ 1,609,651	\$ 1,623,532	\$ 13,881	
11		Federal Grants		\$ 809,787	\$ 797,085	\$ (12,702)	
12		County Special Education		\$ 5,517,807	\$ 5,341,807	\$ (176,000)	
13	Expenditures:						13
14		Employee wages		Per contract settlements	Per contract settlements		
15		MPSERS Rate (Pension & Health)		31.34%	31.36%	0.02%	
16		Health Insurance Renewal		3.00%	10.00%	7.00%	
17		Staffing FTEs:					
18		Maintenance, Custodial, Grounds, & Courier		36.5	36.1	(0.4)	
19		At-Wills		23.5	28.3	4.8	
20		Central Office Administrators		7.9	8.5	0.6	
21		ELESPA		74.0	81.6	7.7	
22		AFSCME		19.7	19.5	(0.2)	
23		ELEA		241.7	245.7	4.0	
24		Building Level Administrators		12.0	12.0	-	
25		Superintendent		1.0	1.0	-	

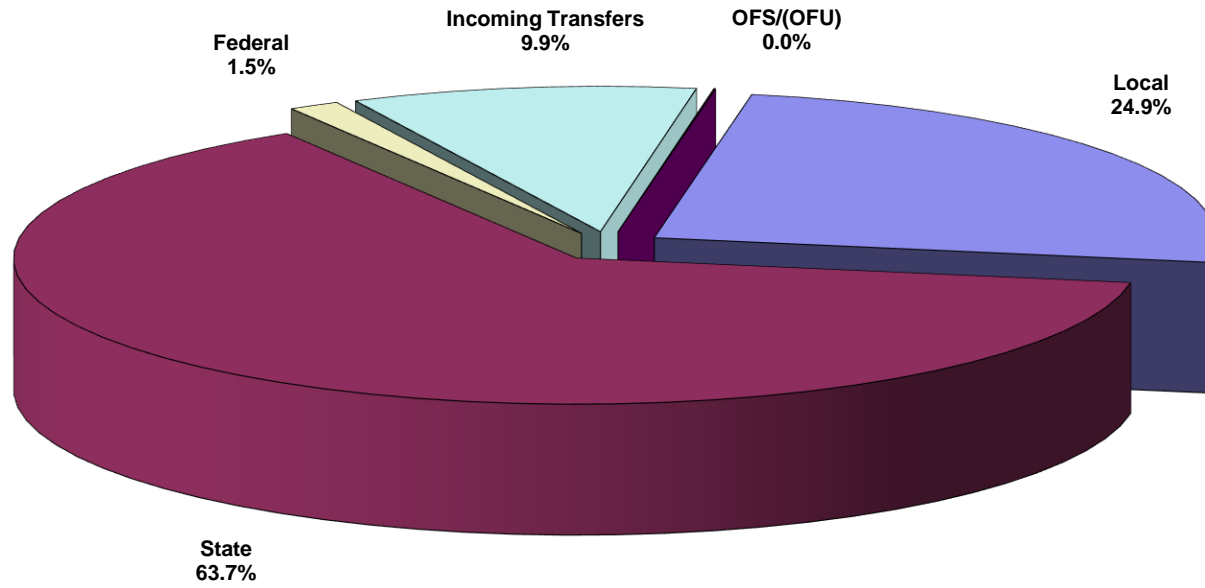
Revenue & Expenditure Summary Comparison

				2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	Change	
27	Revenues:						27
28		Local		\$ 12,916,957	\$ 13,659,632	\$ 742,675	
29		State		36,801,153	34,920,750	(1,880,403)	
30		Federal		809,787	797,085	(12,702)	
31		Incoming Transfers		5,619,616	5,433,559	(186,057)	
32		Other Financing Sources/(Uses)		25,000	25,000	-	
33		Total Revenues		\$ 56,172,513	\$ 54,836,026	\$ (1,336,487)	
34	Expenditures:						34
35		Salaries		\$ 26,567,436	\$ 28,003,907	\$ 1,436,471	
36		Benefits		19,944,700	19,115,359	(829,341)	
37		Purchase Services		2,924,598	2,875,995	(48,603)	
38		Supplies & Materials		2,841,759	2,956,159	114,400	
39		Capital Outlay		369,300	400,300	31,000	
40		Other		4,345,776	4,270,276	(75,500)	
41		Total Expenditures (before favorable variance)		\$ 56,993,569	\$ 57,621,996	\$ 628,427	
42		Favorable Expenditure Variance (1.5%)		\$ (284,967)	\$ (864,328)	\$ (579,361)	
43		Projected Add/(Draw) To/From Fund Balance		\$ (536,089)	\$ (1,921,642)	\$ (1,385,553)	
44		Beginning Fund Balance		15,501,954	14,965,865	(536,089)	
45		Ending Fund Balance		\$ 14,965,865	\$ 13,044,223	\$ (1,921,642)	

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,492,100		9,780,800	1,461,800	23,734,700
Interest Earnings	840,000		148,500	60,000	1,048,500
Building Use	70,000				70,000
Food Sales		40,800			40,800
Athletics	84,100				84,100
Other	173,432	467,000	0	0	640,432
State	34,920,750	896,483			35,817,233
Federal	797,085	1,140,000			1,937,085
County Special Education and Misc. via IISD	5,433,559				5,433,559
Total Revenues	54,811,026	2,544,283	9,929,300	1,521,800	68,806,409
EXPENDITURES:					
Instruction:					
Basic Programs	23,649,226				23,649,226
Added Needs	8,562,240				8,562,240
Instructional Support Services:					
Pupil	4,933,141				4,933,141
Instructional Staff	3,977,048				3,977,048
School Administration	3,122,791				3,122,791
Non-Instructional Support Services:					
General Administration	524,562				524,562
Business	995,689		5,000	1,000	1,001,689
Operations and Maintenance	6,671,939				6,671,939
Pupil Transportation	1,818,796				1,818,796
Central	1,377,886				1,377,886
Athletics	1,061,284				1,061,284
Food Service		2,175,418			2,175,418
Student/School Activity		443,000			443,000
Community	41,396				41,396
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				4,568,000	4,568,000
Debt Services:					
Principal	21,670		5,505,000		5,526,670
Interest & Issuance Costs/Escrow			4,290,820		4,290,820
Dues and Fees			2,400		2,400
Total Expenditures	56,757,668	2,618,418	9,803,220	4,569,000	73,305,306
Excess of Revenues over Expenditures	(1,946,642)	(74,135)	126,080	(3,047,200)	(4,498,897)
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	(1,921,642)	(74,135)	126,080	(3,047,200)	(4,473,897)
Fund Balance - Beginning of Year	14,965,865	1,066,642	813,493	4,892,618	21,738,618
Fund Balance - End of Year	13,044,223	992,507	939,573	1,845,418	17,264,721

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



	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
REVENUES and OFS/(OFU):							
Local	11,903,457	12,916,957	23.0%	13,659,632	24.9%	742,675	5.7%
State	34,501,142	36,801,153	65.5%	34,920,750	63.7%	(1,880,403)	-5.1%
Federal	3,168,921	809,787	1.4%	797,085	1.5%	(12,702)	-1.6%
Incoming Transfers	5,677,524	5,619,616	10.0%	5,433,559	9.9%	(186,057)	-3.3%
OFS/(OFU)	85,841	25,000	0.0%	25,000	0.0%	0	0.0%
Total ¹	55,336,885	56,172,513	99.9%	54,836,026	100.0%	(1,336,487)	-2.4%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

REVENUE DETAIL AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
LOCAL REVENUE:					
10,839,730	Current Property Taxes (net 1.50% est. uncollectible)	11,604,000	12,462,100	858,100	1,622,370
28,260	Delinquent Property Taxes (includes P & I)	30,000	30,000	0	1,740
66,959	Building Use	70,000	70,000	0	3,041
623,225	Interest on Investments	954,000	840,000	(114,000)	216,775
263,839	Other	174,857	173,432	(1,425)	(90,407)
81,444	Other - Athletics	84,100	84,100	0	2,656
<u>11,903,457</u>	TOTAL LOCAL SOURCES	<u>12,916,957</u>	<u>13,659,632</u>	<u>742,675</u>	<u>1,756,175</u>
STATE REVENUE:					
13,582,230	Proposal A	12,256,141	11,584,456	(671,685)	(1,997,774)
9,786,079	Discretionary (includes 51e SE)	11,493,310	12,532,084	1,038,774	2,746,005
1,834,302	Special Ed. Headlee	2,220,231	2,380,237	160,006	545,935
0	Enrollment Stabilization	261,562	0	(261,562)	0
(41,403)	Prior Year State Aid Adjustments	402,835	160,006	(242,829)	201,409
1,468,534	At-Risk	1,609,651	1,623,532	13,881	154,998
6,915,983	MPSERS	6,199,708	4,323,118	(1,876,590)	(2,592,865)
194,402	Hold Harmless Guarantee	189,892	99,892	(90,000)	(94,510)
101,386	Headlee Obligation for Data Collection	107,531	107,531	0	6,145
347,184	GSRP	289,788	335,306	45,518	(11,878)
0	Educator Compensation	168,771	0	(168,771)	0
71,538	Student Safety	368,972	0	(368,972)	(71,538)
8,714	Mental Health & Student Safety	584,163	1,219,572	635,409	1,210,858
0	MI Kids Back on Track	221,865	211,061	(10,804)	211,061
232,193	Other	426,733	343,955	(82,778)	111,762
<u>34,501,142</u>	TOTAL STATE SOURCES	<u>36,801,153</u>	<u>34,920,750</u>	<u>(1,880,403)</u>	<u>419,608</u>
FEDERAL REVENUE:					
382,887	Title 1a (Improving Basic Programs)	445,575	525,575	80,000	142,688
79,752	Title 2a (Supporting Effective Instruction)	97,371	97,371	0	17,619
33,248	Title 3 (Language English Learners & Immigrant)	29,616	46,616	17,000	13,368
28,863	Title 4 (Student Support & Academic Enrichment)	29,769	29,769	0	906
2,482,015	ESSER/CRF/11T/Other COVID	103,702	0	(103,702)	(2,482,015)
33,177	IDEA Preschool/Flowthrough	35,767	35,767	0	2,590
128,979	Other	67,987	61,987	(6,000)	(66,992)
<u>3,168,921</u>	TOTAL FEDERAL SOURCES	<u>809,787</u>	<u>797,085</u>	<u>(12,702)</u>	<u>(2,371,836)</u>
INCOMING TRANSFERS:					
5,590,296	County Special Education (via IISD)	5,517,807	5,341,807	(176,000)	(248,489)
87,228	Other	101,809	91,752	(10,057)	4,524
<u>5,677,524</u>	TOTAL INCOMING TRANSFERS	<u>5,619,616</u>	<u>5,433,559</u>	<u>(186,057)</u>	<u>(243,965)</u>
<u>55,251,044</u>	TOTAL REVENUES	<u>56,147,513</u>	<u>54,811,026</u>	<u>(1,336,487)</u>	<u>(440,018)</u>
OTHER FINANCING SOURCES/(USES):					
0	Operating Transfer	0	0	0	0
63,494	Subscription-Based IT Agreements	0	0	0	(63,494)
22,347	Sale of Property	25,000	25,000	0	2,653
<u>85,841</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>(60,841)</u>
<u>55,336,885</u>	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	<u>56,172,513</u>	<u>54,836,026</u>	<u>(1,336,487)</u>	<u>(500,859)</u>
<u>54,517,922</u>	TOTAL EXPENDITURES	<u>56,993,569</u>	<u>57,621,996</u>	<u>628,427</u>	<u>3,104,074</u>
818,963	Increase (Decrease) in Fund Balance before est. Variance	(821,056)	(2,785,970)	(1,964,914)	(3,604,933)
0	Estimated Favorable Budget Variance (1.5%)	284,967	864,328	579,361	864,328
818,963	Total Increase (Decrease) in Fund Balance	(536,089)	(1,921,642)	(1,385,553)	(2,740,605)
0	Prior Year Restatement	0	0	0	0
14,682,991	Fund Balance - Beginning of Year	15,501,954	14,965,865	(536,089)	282,874
<u>15,501,954</u>	Fund Balance - End of Year	<u>14,965,865</u>	<u>13,044,223</u>	<u>(1,921,642)</u>	<u>(2,457,731)</u>
28.4%	Fund Balance as a % of Total Expenditures (excludes OFU)	26.4%	23.0%		
28.0%	Fund Balance as a % of Total Revenues (excludes OFS)	26.6%	23.8%		

EAST LANSING PUBLIC SCHOOLS

Historical General Fund Ending Fund Balance

Fiscal Year	June 30 Fund Balance	Fund Balance as a % of total Expenditures	Total Expenditures	Fund Balance \$ Change
1989-90	2,377,345	10.4%	22,836,724	
1990-91	2,688,814	10.7%	25,055,917	311,469
1991-92	3,620,163	14.5%	24,954,194	931,349
1992-93	4,457,580	17.4%	25,609,114	837,417
1993-94	5,823,424	21.7%	26,843,471	1,365,844
1994-95	6,340,596	21.5%	29,423,552	517,172
1995-96	4,164,229	12.7%	32,682,971	(2,176,367)
1996-97	3,644,912	11.5%	31,731,132	(519,317)
1997-98	5,956,669	20.1%	29,587,086	2,311,757
1998-99	7,074,058	24.7%	28,679,200	1,117,389
1999-00	5,797,623	18.3%	31,747,831	(1,276,435)
2000-01	3,556,908	10.6%	33,537,841	(2,240,715)
2001-02	2,620,071	7.8%	33,788,558	(936,837)
2002-03	2,938,881	9.0%	32,578,547	318,810
2003-04	4,071,119	13.2%	30,891,542	1,132,238
2004-05	3,365,883	10.2%	32,906,276	(705,236)
2005-06	4,180,079	12.8%	32,624,654	814,196
2006-07	4,075,841	12.3%	33,177,118	(104,238)
2007-08	3,489,117	10.4%	33,691,698	(586,724)
2008-09	3,031,437	8.9%	34,129,930	(457,680)
2009-10	3,073,835	9.2%	33,492,118	42,398
2010-11	3,535,398	10.5%	33,820,516	461,563
2011-12	2,593,010	7.4%	35,221,189	(942,388)
2012-13	3,268,954	9.3%	34,989,783	675,944
2013-14	2,449,816	6.8%	36,106,849	(819,138)
2014-15	2,817,424	7.8%	35,952,301	367,608
2015-16	4,581,595	12.6%	36,228,845	1,764,171
2016-17	4,457,204	11.5%	38,694,524	(124,391)
2017-18	5,101,107	13.1%	38,895,323	643,903
2018-19	6,326,360	16.4%	38,673,882	1,225,253
2019-20	6,908,352	16.9%	40,809,543	581,992
2020-21	12,321,595	29.7%	41,534,344	5,413,243
2021-22	14,682,991	31.6%	46,446,051	2,361,396
2022-23	15,501,954	28.4%	54,517,922	818,963
2023-24 est.	14,965,865	26.4%	56,708,602	(536,089)
2024-25 est.	13,044,223	23.0%	56,757,668 ¹	(1,921,642)

¹ Net of Estimate Favorable Budget Variance

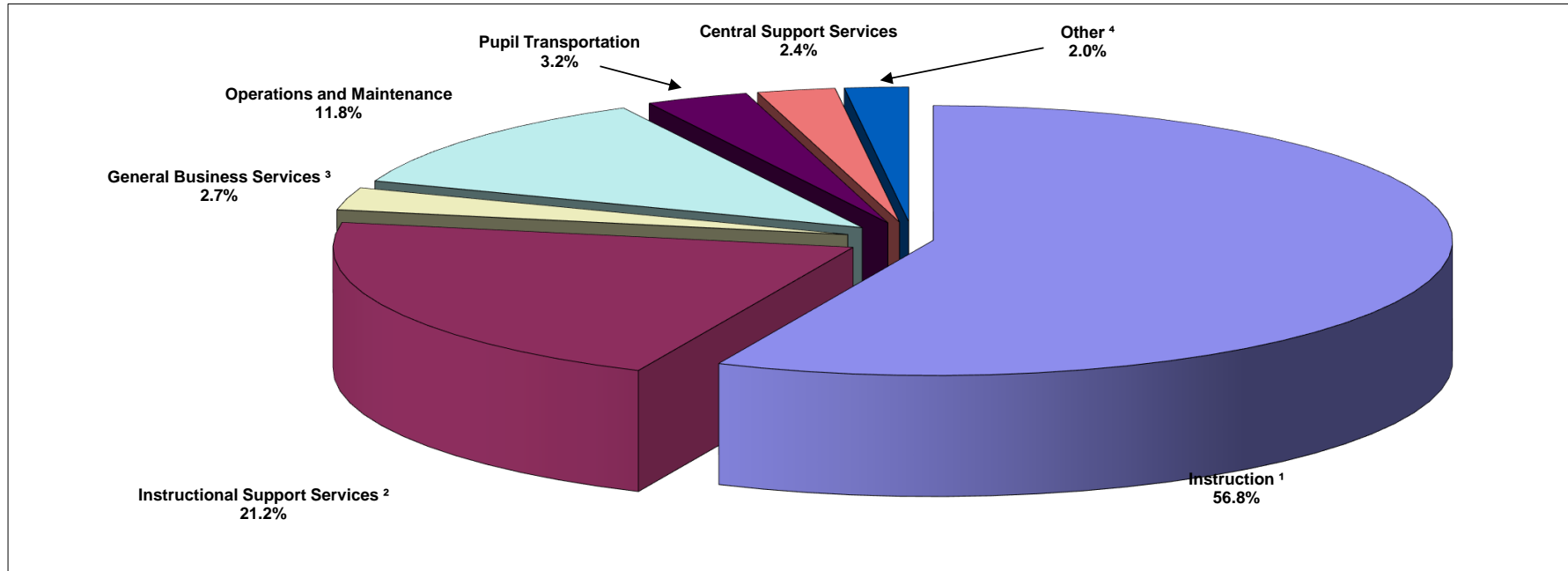
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

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 est.	9,608			253	9,861	0		9,861	253	2.6%

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

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



EXPENDITURES:	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
Instruction ¹	33,202,120	32,522,951	57.1%	32,701,995	56.8%	179,044	0.6%
Instructional Support Services ²	10,571,737	12,330,649	21.6%	12,216,222	21.2%	(114,427)	-0.9%
General Business Services ³	1,186,826	1,410,649	2.5%	1,543,402	2.7%	132,753	9.4%
Operations and Maintenance	5,422,775	6,326,470	11.1%	6,773,542	11.8%	447,072	7.1%
Pupil Transportation	1,809,929	1,836,493	3.2%	1,846,493	3.2%	10,000	0.5%
Central Support Services	1,347,287	1,415,528	2.5%	1,398,870	2.4%	(16,658)	-1.2%
Other ⁴	977,248	1,150,829	2.0%	1,141,472	2.0%	(9,357)	-0.8%
Total ⁵	54,517,922	56,993,569	100.0%	57,621,996	100.1%	628,427	1.1%

¹ Includes Basic Programs and Added Needs

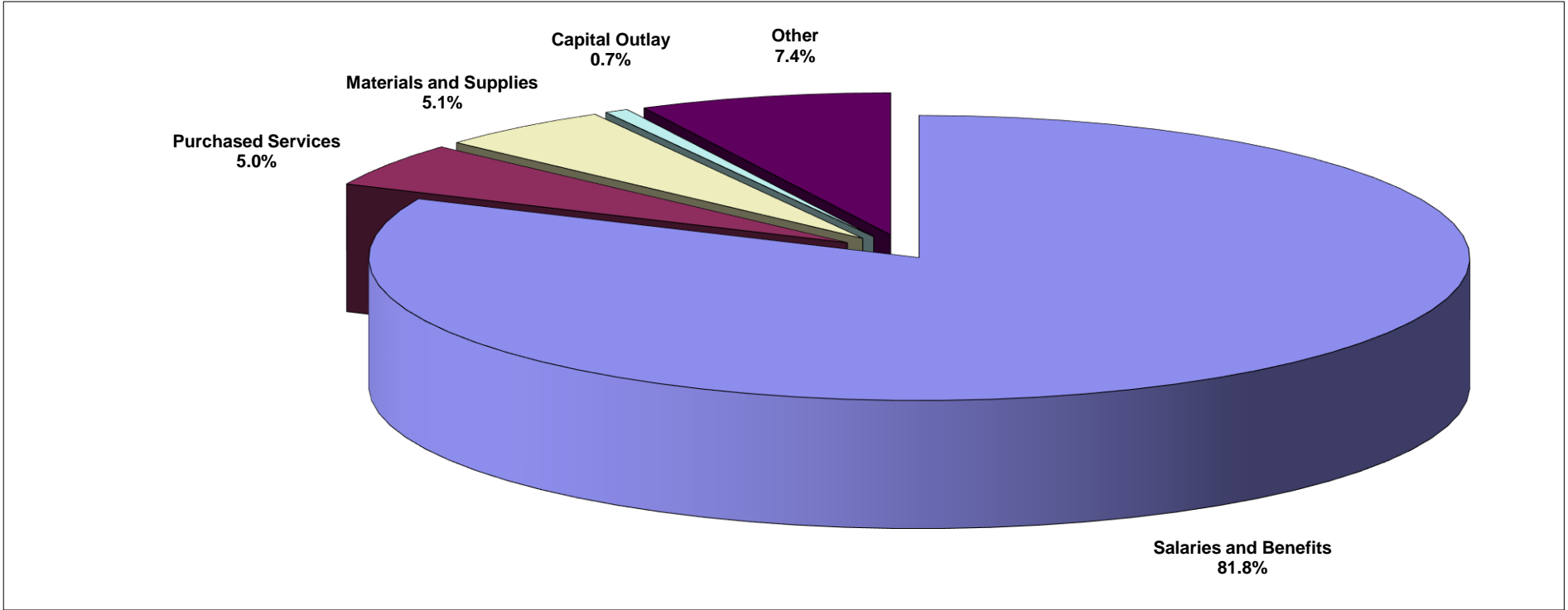
² Includes Pupil Support Services, Instructional Staff Services and School Administration

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

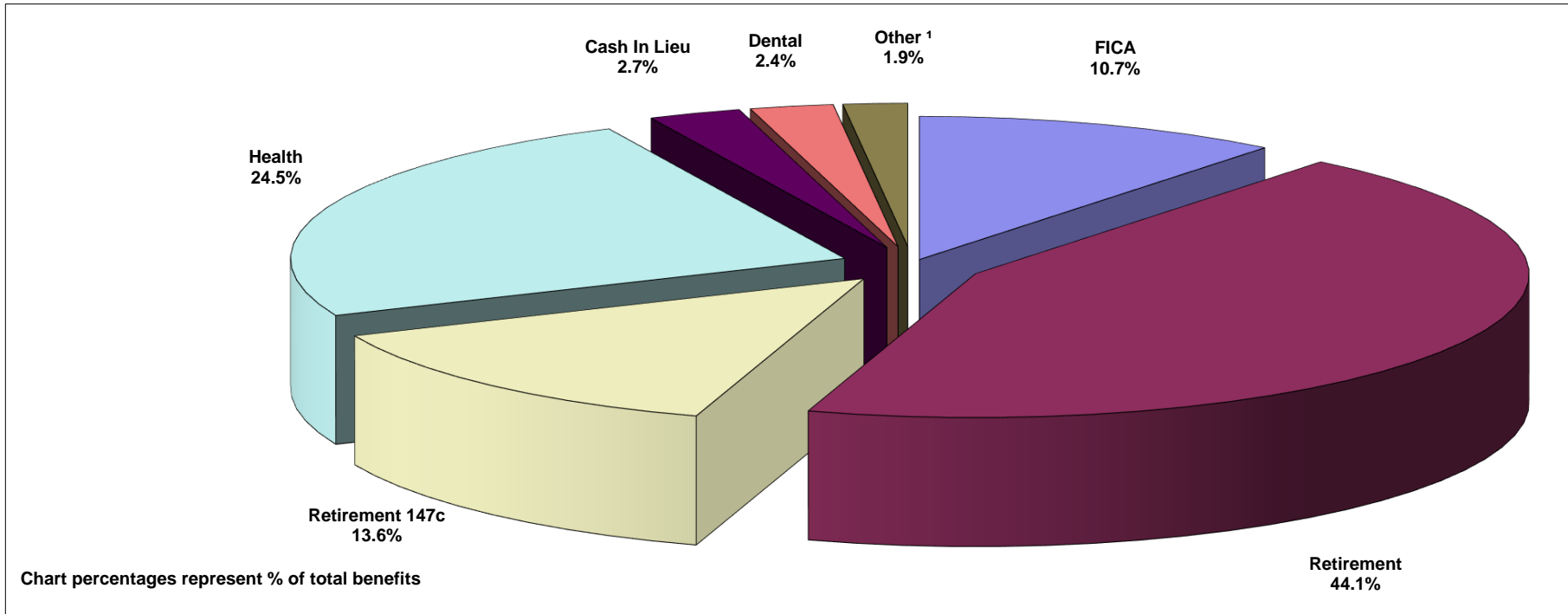
**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	43,678,808	46,512,136	81.6%	47,119,266	81.8%	607,130	1.3%
Purchased Services	2,941,749	2,924,598	5.1%	2,875,995	5.0%	(48,603)	-1.7%
Materials and Supplies	2,924,065	2,841,759	5.0%	2,956,159	5.1%	114,400	4.0%
Capital Outlay	597,654	369,300	0.6%	400,300	0.7%	31,000	8.4%
Other	4,375,646	4,345,776	7.6%	4,270,276	7.4%	(75,500)	-1.7%
Total ¹	54,517,922	56,993,569	99.9%	57,621,996	100.0%	628,427	1.1%

¹ Amount may not add to 100.0% due to rounding

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



	2022-23	2023-24		2024-25			
	ACTUAL	FINAL BUDGET REVISION	% of Total Expenditures	ORIGINAL BUDGET	% of Total Expenditures	\$ CHANGE from 2023-24 FINAL BUDGET	% CHANGE from 2023-24 FINAL BUDGET
EXPENDITURES:							
FICA	1,762,429	1,952,739	4.9%	2,051,692	3.6%	98,953	5.1%
Retirement	6,626,887	7,928,922	19.8%	8,437,764	14.6%	508,842	6.4%
Retirement 147c	5,982,158	4,620,492	11.6%	2,602,663	4.5%	(2,017,829)	-43.7%
Health	3,830,222	4,169,307	10.4%	4,683,385	8.1%	514,078	12.3%
Cash In Lieu	440,416	504,206	1.3%	516,910	0.9%	12,704	2.5%
Dental	402,026	432,957	1.1%	464,759	0.8%	31,802	7.3%
Other ¹	272,856	336,077	0.8%	358,186	0.6%	22,109	6.6%
Total	19,316,994	19,944,700	49.9%	19,115,359	33.1%	(829,341)	-4.2%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 FINAL REVISION	2024-25 ORIGINAL BUDGET							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
12,498,434	111 Elementary	11,066,802	10,839,694	11,004,765	6,068,152	4,203,259	106,320	179,846	2,500	444,688
4,863,354	112 Middle School	4,888,260	4,651,624	4,722,461	2,640,857	1,818,597	44,495	81,491	3,500	133,521
7,318,319	113 High School	7,499,778	7,309,268	7,420,577	3,920,095	2,596,180	453,885	140,888	19,000	290,529
359,851	118 Pre-Kindergarten	375,084	549,766	558,138	295,357	226,281	3,000	2,000	25,500	6,000
234,646	119 Summer School	318,223	298,874	303,425	201,650	96,475	200	5,100	0	0
25,274,604	Total Basic Programs	24,148,147	23,649,226	24,009,366	13,126,111	8,940,792	607,900	409,325	50,500	874,738
5,639,638	122 Special Education	5,886,662	6,122,198	6,215,429	3,137,155	2,280,956	72,950	30,500	5,000	688,868
2,287,878	125 Compensatory Education	2,325,528	2,440,042	2,477,200	1,396,857	1,054,313	18,030	8,000	0	0
7,927,516	Total Added Needs	8,212,190	8,562,240	8,692,629	4,534,012	3,335,269	90,980	38,500	5,000	688,868
33,202,120	Total Instruction	32,360,337	32,211,466	32,701,995	17,660,123	12,276,061	698,880	447,825	55,500	1,563,606
0	211 Attendance	0	0	0	0	0	0	0	0	0
1,054,405	212 Guidance	1,468,486	1,456,954	1,479,141	817,282	547,059	92,800	22,000	0	0
273,336	213 Health	402,721	395,115	401,132	122,071	75,668	2,200	6,000	16,000	179,193
282,260	214 Psychology	331,186	313,825	318,604	192,798	123,206	600	2,000	0	0
830,633	215 Speech	962,262	904,870	918,650	429,529	336,752	700	4,000	0	147,669
973,454	216 Social Work	1,058,187	1,075,406	1,091,783	647,151	436,432	2,000	3,500	2,700	0
513,484	218 Teacher Consultant	553,452	545,815	554,127	234,923	144,012	9,100	2,500	0	163,592
252,245	219 Other Pupil Support	330,903	241,156	244,828	127,408	61,797	0	6,500	0	49,123
4,179,817	Total Pupil Support Services	5,107,197	4,933,141	5,008,265	2,571,162	1,724,926	107,400	46,500	18,700	539,577
1,195,969	221 Improvement of Instruction	1,609,034	1,623,830	1,648,558	751,190	441,468	182,545	131,155	12,200	130,000
666,339	222 Educational Media Services	704,756	741,278	752,566	371,413	298,599	23,900	58,154	0	500
64,995	224 Educational Television	69,315	67,674	68,705	41,860	26,845	0	0	0	0
367,271	225 Instruction Related Technology	387,223	377,342	383,088	197,390	135,698	45,000	5,000	0	0
624,788	226 Supervision of Instructional Staff	713,943	687,825	698,299	417,731	263,968	4,600	5,500	4,500	2,000
86,546	227 Academic Student Assessment	108,666	113,780	115,513	20,786	9,927	10,000	69,700	0	5,100
320,393	229 Other Instructional Staff Services	367,996	365,319	370,882	199,780	153,902	7,200	7,000	0	3,000
3,326,301	Total Instructional Staff Services	3,960,933	3,977,048	4,037,611	2,000,150	1,330,407	273,245	276,509	16,700	140,600
98,493	231 Board of Education	107,460	106,380	108,000	0	0	97,500	2,500	0	8,000
408,389	232 Executive Administration	428,151	418,182	424,550	240,740	165,610	2,200	13,000	1,000	2,000
506,882	Total General Administration	535,611	524,562	532,550	240,740	165,610	99,700	15,500	1,000	10,000
3,034,272	241 Office of the Principal	3,169,026	3,087,331	3,134,346	1,810,310	1,244,802	28,737	24,697	6,800	19,000
31,347	249 Other School Administration	31,840	35,460	36,000	0	0	19,000	17,000	0	0
3,065,619	Total School Administration	3,200,866	3,122,791	3,170,346	1,810,310	1,244,802	47,737	41,697	6,800	19,000
483,820	252 Fiscal Services	668,234	802,443	814,663	484,501	281,762	13,800	3,000	0	31,600
116,180	257 Internal Services	139,142	133,247	135,276	60,530	40,577	14,669	15,000	4,500	0
79,944	259 Other Business	60,608	59,999	60,913	0	0	17,913	0	0	43,000
679,944	Total Business Services	867,984	995,689	1,010,852	545,031	322,339	46,382	18,000	4,500	74,600

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2022-23 ACTUAL	FUNCTION	2023-24 FINAL REVISION	2024-25 ORIGINAL BUDGET							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
5,329,281	261 Operating Buildings Services	5,881,973	5,974,882	6,065,870	1,838,377	1,216,372	944,321	1,889,900	171,400	5,500
93,494	266 Building Security	412,864	697,057	707,672	304,986	198,454	98,732	5,000	14,500	86,000
5,422,775	Total Operations and Maintenance	6,294,837	6,671,939	6,773,542	2,143,363	1,414,826	1,043,053	1,894,900	185,900	91,500
1,809,929	271 Pupil Transportation	1,827,311	1,818,796	1,846,493	0	0	10,000	98,100	0	1,738,393
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
74,133	282 Communication Services	75,911	109,407	111,073	45,109	31,264	11,300	1,500	2,000	19,900
678,696	283 Staff/Personnel Services	615,594	578,898	587,714	294,053	180,461	85,100	7,800	1,700	18,600
437,563	284 Non-Instructional Technology	549,821	516,644	524,512	125,480	82,432	271,100	10,000	34,500	1,000
156,895	285 Pupil Accounting	167,125	172,937	175,571	80,078	53,493	35,000	500	0	6,500
1,347,287	Total Central Support Services	1,408,451	1,377,886	1,398,870	544,720	347,650	402,500	19,800	38,200	46,000
935,783	293 Athletic Activities	1,081,369	1,061,284	1,077,446	488,308	288,738	132,400	73,000	70,000	25,000
19,465	3xx Community Services	41,816	41,396	42,026	0	0	14,698	24,328	3,000	0
0	4xx Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period Adjustments	0	0	0	0	0	0	0	0	0
22,000	5xx Debt Service - Long Term	21,890	21,670	22,000	0	0	0	0	0	22,000
54,517,922	Total General Fund	56,708,602	56,757,668	57,621,996	28,003,907	19,115,359	2,875,995	2,956,159	400,300	4,270,276
	Percent of Total ¹	net est. variance	net est. variance							
			98.50%	100.0%	48.6%	33.2%	5.0%	5.1%	0.7%	7.4%
	2023-24 FINAL BUDGET REVISION (before est. variance)			56,993,569	26,567,436	19,944,700	2,924,598	2,841,759	369,300	4,345,776
	\$ CHANGE			628,427	1,436,471	(829,341)	(48,603)	114,400	31,000	(75,500)
	% CHANGE			1.1%	5.4%	-4.2%	-1.7%	4.0%	8.4%	-1.7%
	2022-23 ACTUAL			54,517,922	24,361,814	19,316,994	2,941,749	2,924,065	597,654	4,375,646
	\$ CHANGE			3,104,074	3,642,093	(201,635)	(65,754)	32,094	(197,354)	(105,370)
	% CHANGE			5.7%	15.0%	-1.0%	-2.2%	1.1%	-33.0%	-2.4%

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 ORIGINAL BUDGET vs. 2023-24 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	(117,649)	159,728	(277,377)	0	0	0	0	
112 Middle School	(190,363)	1,755	(192,118)	0	0	0	0	
113 High School	(116,888)	85,218	(202,106)	0	0	0	0	
118 Pre-Kindergarten	181,169	91,670	64,499	0	0	25,000	0	
119 Summer School	(16,397)	0	(16,397)	0	0	0	0	
Total Basic Programs	(260,128)	338,371	(623,499)	0	0	25,000	0	
122 Special Education	299,186	384,098	95,088	(4,000)	0	0	(176,000)	
125 Compensatory Education	139,986	126,924	13,062	0	0	0	0	
Total Added Needs	439,172	511,022	108,150	(4,000)	0	0	(176,000)	
Total Instruction	179,044	849,393	(515,349)	(4,000)	0	25,000	(176,000)	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	3,276	47,263	(22,987)	0	0	(21,000)	0	
213 Health	(3,613)	2,954	(6,567)	0	0	0	0	
214 Psychology	(14,246)	(834)	(13,412)	0	0	0	0	
215 Speech	(48,447)	(16,415)	(32,032)	0	0	0	0	
216 Social Work	28,278	48,238	(19,960)	0	0	0	0	
218 Teacher Consultant	(2,106)	7,836	(9,942)	0	0	0	0	
219 Other Pupil Support	(87,738)	(38,200)	(49,538)	0	0	0	0	
Total Pupil Support Services	(124,596)	50,842	(154,438)	0	0	(21,000)	0	
221 Improvement of Instruction	31,438	22,787	(39,349)	48,000	0	0	0	
222 Educational Media Services	44,269	37,806	6,463	0	0	0	0	
224 Educational Television	(958)	1,070	(2,028)	0	0	0	0	
225 Instruction Related Technology	(6,081)	4,490	(10,571)	0	0	0	0	
226 Supervision of Instructional Staff	(19,232)	12,927	(32,159)	0	0	0	0	
227 Academic Student Assessment	6,301	5,131	1,170	0	0	0	0	
229 Other Instructional Staff Services	1,037	8,868	(7,831)	0	0	0	0	
Total Instructional Staff Services	56,774	93,079	(84,305)	48,000	0	0	0	
231 Board of Education	0	0	0	0	0	0	0	
232 Executive Administration	(5,753)	5,701	(11,454)	0	0	0	0	
Total General Administration	(5,753)	5,701	(11,454)	0	0	0	0	

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

FUNCTION	2024-25 ORIGINAL BUDGET vs. 2023-24 FINAL BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	(50,605)	45,160	(95,765)	0	0	0	0	
249 Other School Administration	4,000	0	0	4,000	0	0	0	
Total School Administration	(46,605)	45,160	(95,765)	4,000	0	0	0	
252 Fiscal Services	143,071	130,805	44,266	(10,000)	0	(22,000)	0	
257 Internal Services	(4,565)	882	(5,447)	0	0	0	0	
259 Other Business	0	0	0	0	0	0	0	
Total Business Services	138,506	131,687	38,819	(10,000)	0	(22,000)	0	
261 Operating Buildings Services	154,339	38,469	(83,530)	0	130,400	69,000	0	
266 Building Security	292,733	184,024	117,612	(94,403)	0	0	85,500	
Total Operations and Maintenance	447,072	222,493	34,082	(94,403)	130,400	69,000	85,500	
271 Pupil Transportation	10,000	0	0	0	0	0	10,000	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	34,781	20,130	14,651	0	0	0	0	
283 Staff/Personnel Services	(30,973)	(4,621)	(14,152)	(12,200)	0	0	0	
284 Non-Instructional Technology	(28,072)	(9,188)	(19,884)	1,000	0	0	0	
285 Pupil Accounting	7,606	7,983	(377)	0	0	0	0	
Total Central Support Services	(16,658)	14,304	(19,762)	(11,200)	0	0	0	
293 Athletic Activities	(9,357)	23,812	(21,169)	19,000	(16,000)	(20,000)	5,000	
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	628,427	1,436,471	(829,341)	(48,603)	114,400	31,000	(75,500)	
Percent of Total ¹	100.0%	228.6%	-132.0%	-7.7%	18.2%	4.9%	-12.0%	

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	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
111 Elementary	12,498,434	22.9%	11,066,802	19.5%	10,839,694	19.1%
112 Middle School	4,863,354	8.9%	4,888,260	8.6%	4,651,624	8.2%
113 High School	7,318,319	13.4%	7,499,778	13.2%	7,309,268	12.9%
118 Pre-Kindergarten	359,851	0.7%	375,084	0.7%	549,766	1.0%
119 Summer School	234,646	0.4%	318,223	0.6%	298,874	0.5%
Total Basic Programs	25,274,604	46.4%	24,148,147	42.6%	23,649,226	41.7%
122 Special Education	5,639,638	10.3%	5,886,662	10.4%	6,122,198	10.8%
125 Compensatory Education	2,287,878	4.2%	2,325,528	4.1%	2,440,042	4.3%
Total Added Needs	7,927,516	14.5%	8,212,190	14.5%	8,562,240	15.1%
Total Instruction	33,202,120	60.9%	32,360,337	57.1%	32,211,466	56.8%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,054,405	1.9%	1,468,486	2.6%	1,456,954	2.6%
213 Health	273,336	0.5%	402,721	0.7%	395,115	0.7%
214 Psychology	282,260	0.5%	331,186	0.6%	313,825	0.6%
215 Speech	830,633	1.5%	962,262	1.7%	904,870	1.6%
216 Social Work	973,454	1.8%	1,058,187	1.9%	1,075,406	1.9%
218 Teacher Consultant	513,484	0.9%	553,452	1.0%	545,815	1.0%
219 Other Pupil Support	252,245	0.5%	330,903	0.6%	241,156	0.4%
Total Pupil Support Services	4,179,817	7.7%	5,107,197	9.0%	4,933,141	8.7%
221 Improvement of Instruction	1,195,969	2.2%	1,609,034	2.8%	1,623,830	2.9%
222 Educational Media Services	666,339	1.2%	704,756	1.2%	741,278	1.3%
224 Educational Television	64,995	0.1%	69,315	0.1%	67,674	0.1%
225 Instruction Related Technology	367,271	0.7%	387,223	0.7%	377,342	0.7%
226 Supervision of Instructional Staff	624,788	1.1%	713,943	1.3%	687,825	1.2%
227 Academic Student Assessment	86,546	0.2%	108,666	0.2%	113,780	0.2%
229 Other Instructional Staff Services	320,393	0.6%	367,996	0.6%	365,319	0.6%
Total Instructional Staff Support	3,326,301	6.1%	3,960,933	7.0%	3,977,048	7.0%
231 Board of Education	98,493	0.2%	107,460	0.2%	106,380	0.2%
232 Executive Administration	408,389	0.7%	428,151	0.8%	418,182	0.7%
Total General Administration	506,882	0.9%	535,611	0.9%	524,562	0.9%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2022-23		2023-24		2024-25	
	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
241 Office of the Principal	3,034,272	5.6%	3,169,026	5.6%	3,087,331	5.4%
249 Other School Administration	31,347	0.1%	31,840	0.1%	35,460	0.1%
Total School Administration	3,065,619	5.6%	3,200,866	5.6%	3,122,791	5.5%
252 Fiscal Services	483,820	0.9%	668,234	1.2%	802,443	1.4%
257 Internal Services	116,180	0.2%	139,142	0.2%	133,247	0.2%
259 Other Business	79,944	0.1%	60,608	0.1%	59,999	0.1%
Total Business Services	679,944	1.2%	867,984	1.5%	995,689	1.8%
261 Operating Buildings Services	5,329,281	9.8%	5,881,973	10.4%	5,974,882	10.5%
266 Building Security	93,494	0.2%	412,864	0.7%	697,057	1.2%
Total Operations and Maintenance	5,422,775	9.9%	6,294,837	11.1%	6,671,939	11.8%
271 Pupil Transportation	1,809,929	3.3%	1,827,311	3.2%	1,818,796	3.2%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	74,133	0.1%	75,911	0.1%	109,407	0.2%
283 Staff/Personnel Services	678,696	1.2%	615,594	1.1%	578,898	1.0%
284 Non-Instructional Technology	437,563	0.8%	549,821	1.0%	516,644	0.9%
285 Pupil Accounting	156,895	0.3%	167,125	0.3%	172,937	0.3%
Total Central Support Services	1,347,287	2.5%	1,408,451	2.5%	1,377,886	2.4%
Total Support Services	20,338,554	37.3%	23,203,190	40.9%	23,421,852	41.3%
293 Athletic Activities	935,783	1.7%	1,081,369	1.9%	1,061,284	1.9%
3xx Community Services	19,465	0.0%	41,816	0.1%	41,396	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	22,000	0.0%	21,890	0.0%	21,670	0.0%
Total ¹	54,517,922	100.0%	56,708,602	100.0%	56,757,668	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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
249,082	Food Sales	27,500	30,000	2,500	(219,082)
13,549	Catered Events	10,000	10,000	0	(3,549)
872	Other	800	800	0	(72)
	State:				
61,162	Breakfast - Supplemental	0	0	0	(61,162)
4,224	At-Risk	11,540	13,483	1,943	9,259
79,238	Lunch	72,025	70,000	(2,025)	(9,238)
5,412	31j 10 Cents	20,000	7,000	(13,000)	1,588
0	30d Expanded Breakfast and Lunch Program	795,400	806,000	10,600	806,000
	Federal:				
129,738	Breakfast	190,000	196,000	6,000	66,262
665,137	Lunch	750,000	770,000	20,000	104,863
22,014	SSO/SFSP	25,000	26,000	1,000	3,986
127,717	Supply Chain Assistance	112,725	0	(112,725)	(127,717)
5,150	Local Food for Schools	0	0	0	(5,150)
134,133	USDA Commodities	112,215	148,000	35,785	13,867
<u>1,497,428</u>	Total Revenues	<u>2,127,205</u>	<u>2,077,283</u>	<u>(49,922)</u>	<u>579,855</u>
	Expenditures:				
73,981	Salaries	73,868	90,221	16,353	16,240
36,727	Employee Benefits	41,295	41,197	(98)	4,470
743,147	Purchased Services	902,200	940,000	37,800	196,853
769,228	Supplies & Materials	1,021,215	1,064,000	42,785	294,772
26,375	Capital Outlay	75,661	20,000	(55,661)	(6,375)
17,256	Other	19,500	20,000	500	2,744
<u>1,666,714</u>	Total Expenditures	<u>2,133,739</u>	<u>2,175,418</u>	<u>41,679</u>	<u>508,704</u>
(169,286)	Excess (Deficit) of Revenues over (under) Expenditures	(6,534)	(98,135)	(91,601)	71,151
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(169,286)	Increase (Decrease) in Fund Balance	(6,534)	(98,135)	(91,601)	71,151
<u>746,332</u>	Fund Balance - Beginning of Year	<u>577,046</u>	<u>570,512</u>	<u>(6,534)</u>	<u>(175,820)</u>
<u>577,046</u>	Fund Balance - End of Year	<u>570,512</u>	<u>472,377</u>	<u>(98,135)</u>	<u>(104,669)</u>
34.6%	Fund Balance as a Percentage of Expenditures	26.7%	21.7%		
546,780	Max. Fund Balance three Months of Operating Costs	686,026	718,473		

**EAST LANSING PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,589	Donley Elementary	10,000	7,000	(3,000)	2,411
23,621	Glencairn Elementary	25,000	23,000	(2,000)	(621)
6,211	Marble Elementary	9,000	6,000	(3,000)	(211)
8,579	Robert L Green Elementary	7,000	7,000	0	(1,579)
8,512	Red Cedar Elementary	15,000	10,000	(5,000)	1,488
8,503	Whitehills Elementary	8,000	8,000	0	(503)
49,328	MacDonald Middle School	30,000	59,000	29,000	9,672
298,689	East Lansing High School	335,000	347,000	12,000	48,311
<u>408,032</u>	Total Revenues	<u>439,000</u>	<u>467,000</u>	<u>28,000</u>	<u>58,968</u>
	Expenditures:				
6,772	Donley Elementary	7,000	6,000	(1,000)	(772)
39,816	Glencairn Elementary	35,000	36,000	1,000	(3,816)
18,762	Marble Elementary	20,000	17,000	(3,000)	(1,762)
6,522	Robert L Green Elementary	7,000	6,000	(1,000)	(522)
7,518	Red Cedar Elementary	7,000	7,000	0	(518)
7,671	Whitehills Elementary	5,000	5,000	0	(2,671)
40,623	MacDonald Middle School	35,000	55,000	20,000	14,377
292,150	East Lansing High School	290,000	311,000	21,000	18,850
<u>419,834</u>	Total Expenditures	<u>406,000</u>	<u>443,000</u>	<u>37,000</u>	<u>23,166</u>
(11,802)	Excess (Deficit) of Revenues over (under) Expenditures	33,000	24,000	(9,000)	35,802
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Other	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(11,802)	Increase (Decrease) in Fund Balance	33,000	24,000	(9,000)	35,802
474,932	Fund Balance - Beginning of Year	463,130	496,130	33,000	21,198
<u>463,130</u>	Fund Balance - End of Year	<u>496,130</u>	<u>520,130</u>	<u>24,000</u>	<u>57,000</u>

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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
3,607,516	Current Property Taxes (net 0.50% est. delinquent)	3,372,700	3,283,400	(89,300)	(324,116)
4,322	Payment in Lieu of Taxes	7,000	7,000	0	2,678
2,352	Delinquent Property Taxes (includes penalties & interest)	2,700	2,700	0	348
45,636	Interest on Investments	61,000	61,000	0	15,364
0	Other	0	0	0	0
<u>3,659,826</u>	Total Revenues	<u>3,443,400</u>	<u>3,354,100</u>	<u>(89,300)</u>	<u>(305,726)</u>
	Expenditures:				
	Due November:				
506,000	Interest on Bonded Debt	440,500	375,375	(65,125)	(130,625)
	Due May:				
2,620,000	Redemption of Principal (matures May 2030)	2,605,000	2,590,000	(15,000)	(30,000)
506,000	Interest on Bonded Debt	440,500	375,375	(65,125)	(130,625)
548	Dues and Fees	600	600	0	52
1,793	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	207
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,634,341</u>	Total Expenditures	<u>3,488,600</u>	<u>3,343,350</u>	<u>(145,250)</u>	<u>(290,991)</u>
25,485	Excess (Deficit) of Revenues over (under) Expenditures	(45,200)	10,750	55,950	(14,735)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25,485	Increase (Decrease) in Fund Balance	(45,200)	10,750	55,950	(14,735)
<u>332,098</u>	Fund Balance - Beginning of Year	<u>357,583</u>	<u>312,383</u>	<u>(45,200)</u>	<u>(19,715)</u>
<u>357,583</u>	Fund Balance - End of Year	<u>312,383</u>	<u>323,133</u>	<u>10,750</u>	<u>(34,450)</u>

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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
4,115,007	Current Property Taxes (net 0.50% est. delinquent)	4,175,700	4,429,500	253,800	314,493
4,930	Payment in Lieu of Taxes	7,200	7,200	0	2,270
2,901	Delinquent Property Taxes (includes penalties & interest)	3,000	3,000	0	99
45,921	Interest on Investments	64,000	64,000	0	18,079
0	Other	0	0	0	0
<u>4,168,759</u>	Total Revenues	<u>4,249,900</u>	<u>4,503,700</u>	<u>253,800</u>	<u>334,941</u>
	Expenditures:				
	Due November:				
1,275,925	Interest on Bonded Debt	1,244,425	1,208,625	(35,800)	(67,300)
	Due May:				
1,575,000	Redemption of Principal (matures May 2042)	1,790,000	2,000,000	210,000	425,000
1,275,925	Interest on Bonded Debt	1,244,425	1,208,625	(35,800)	(67,300)
548	Dues and Fees	600	600	0	52
1,994	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	6
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,129,392</u>	Total Expenditures	<u>4,281,450</u>	<u>4,419,850</u>	<u>138,400</u>	<u>290,458</u>
39,367	Excess (Deficit) of Revenues over (under) Expenditures	(31,550)	83,850	115,400	44,483
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39,367	Increase (Decrease) in Fund Balance	(31,550)	83,850	115,400	44,483
<u>352,929</u>	Fund Balance - Beginning of Year	<u>392,296</u>	<u>360,746</u>	<u>(31,550)</u>	<u>7,817</u>
<u>392,296</u>	Fund Balance - End of Year	<u>360,746</u>	<u>444,596</u>	<u>83,850</u>	<u>52,300</u>

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

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
1,371,618	Current Property Taxes (net 0.50% est. delinquent)	1,649,900	1,889,500	239,600	517,882
1,643	Payment in Lieu of Taxes	2,100	2,100	0	457
1,353	Delinquent Property Taxes (includes penalties & interest)	1,500	1,500	0	147
16,661	Interest on Investments	22,500	22,500	0	5,839
0	Other	0	0	0	0
<u>1,391,275</u>	Total Revenues	<u>1,676,000</u>	<u>1,915,600</u>	<u>239,600</u>	<u>524,325</u>
	Expenditures:				
	Due November:				
504,550	Interest on Bonded Debt	497,650	484,650	(13,000)	(19,900)
	Due May:				
345,000	Redemption of Principal (matures May 2044)	650,000	915,000	265,000	570,000
504,550	Interest on Bonded Debt	497,650	484,650	(13,000)	(19,900)
548	Dues and Fees	600	600	0	52
579	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	421
0	Other - Costs of Bond Issuance	0	0	0	0
<u>1,355,227</u>	Total Expenditures	<u>1,646,900</u>	<u>1,885,900</u>	<u>239,000</u>	<u>530,673</u>
36,048	Excess (Deficit) of Revenues over (under) Expenditures	29,100	29,700	600	(6,348)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
0	Sale of Bonds	0	0	0	0
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36,048	Increase (Decrease) in Fund Balance	29,100	29,700	600	(6,348)
<u>75,216</u>	Fund Balance - Beginning of Year	<u>111,264</u>	<u>140,364</u>	<u>29,100</u>	<u>65,148</u>
<u>111,264</u>	Fund Balance - End of Year	<u>140,364</u>	<u>170,064</u>	<u>29,700</u>	<u>58,800</u>

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

2022-23 ACTUAL	2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
Revenues:				
Local:				
0	0	154,900	154,900	154,900
0	0	0	0	0
0	0	0	0	0
0	0	1,000	1,000	1,000
0	0	0	0	0
0	0	155,900	155,900	155,900
Total Revenues				
Expenditures:				
Due November:				
0	0	62,620	62,620	62,620
Due May:				
0	0	0	0	0
0	0	90,900	90,900	90,900
0	0	600	600	600
0	0	0	0	0
0	0	0	0	0
0	0	154,120	154,120	154,120
Total Expenditures				
0	0	1,780	1,780	1,780
Excess (Deficit) of Revenues over (under) Expenditures				
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
Total Other Financing (Uses) Sources				
0	0	1,780	1,780	1,780
Increase (Decrease) in Fund Balance				
0	0	0	0	0
Fund Balance - Beginning of Year				
0	0	1,780	1,780	1,780
Fund Balance - End of Year				

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2022-23 ACTUAL		2023-24 FINAL BUDGET REVISION	2024-25 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL
	Revenues:				
	Local:				
1,299,592	Current Property Taxes (net 0.50% est. delinquent)	1,372,200	1,458,400	86,200	158,808
1,639	Payment in Lieu of Taxes	2,400	2,400	0	761
957	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	43
0	Interest on Investments	0	0	0	0
210,000	Other	0	0	0	(210,000)
<u>1,512,188</u>	Total Revenues	<u>1,375,600</u>	<u>1,461,800</u>	<u>86,200</u>	<u>(50,388)</u>
	Expenditures:				
2,722	Donley Elementary	50,000	65,000	15,000	62,278
942	Glencairn Elementary	118,000	65,000	(53,000)	64,058
3,432	Marble Elementary	51,000	65,000	14,000	61,568
4,512	Robert L Green Elementary	48,000	65,000	17,000	60,488
942	Red Cedar Elementary	60,000	65,000	5,000	64,058
3,642	Whitehills Elementary	56,000	90,000	34,000	86,358
338,237	MacDonald Middle School	391,000	275,000	(116,000)	(63,237)
3,431,241	East Lansing High School	756,000	282,000	(474,000)	(3,149,241)
0	Towar	6,500	0	(6,500)	0
640	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	360
<u>3,786,310</u>	Total Expenditures	<u>1,537,500</u>	<u>973,000</u>	<u>(564,500)</u>	<u>(2,813,310)</u>
(2,274,122)	Excess (Deficit) of Revenues over (under) Expenditures	(161,900)	488,800	650,700	2,762,922
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
(2,274,122)	Increase (Decrease) in Fund Balance	(161,900)	488,800	650,700	2,762,922
<u>2,708,950</u>	Fund Balance - Beginning of Year	<u>434,828</u>	<u>272,928</u>	<u>(161,900)</u>	<u>(2,436,022)</u>
<u>434,828</u>	Fund Balance - End of Year	<u>272,928</u>	<u>761,728</u>	<u>488,800</u>	<u>326,900</u>

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

<u>2022-23 ACTUAL</u>	<u>2023-24 FINAL BUDGET REVISION</u>	<u>2024-25 ORIGINAL BUDGET</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. 2023-24 FINAL REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. vs. 2022-23 ACTUAL</u>
Revenues:				
Local:				
0	0	60,000	60,000	60,000
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Expenditures:				
0	0	250,000	250,000	250,000
0	0	250,000	250,000	250,000
0	0	3,096,000	3,096,000	3,096,000
<u>0</u>	<u>0</u>	<u>3,596,000</u>	<u>3,596,000</u>	<u>3,596,000</u>
0	0	(3,536,000)	(3,536,000)	(3,536,000)
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	(3,536,000)	(3,536,000)	(3,536,000)
0	0	4,619,690	4,619,690	4,619,690
<u>0</u>	<u>0</u>	<u>1,083,690</u>	<u>1,083,690</u>	<u>1,083,690</u>

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

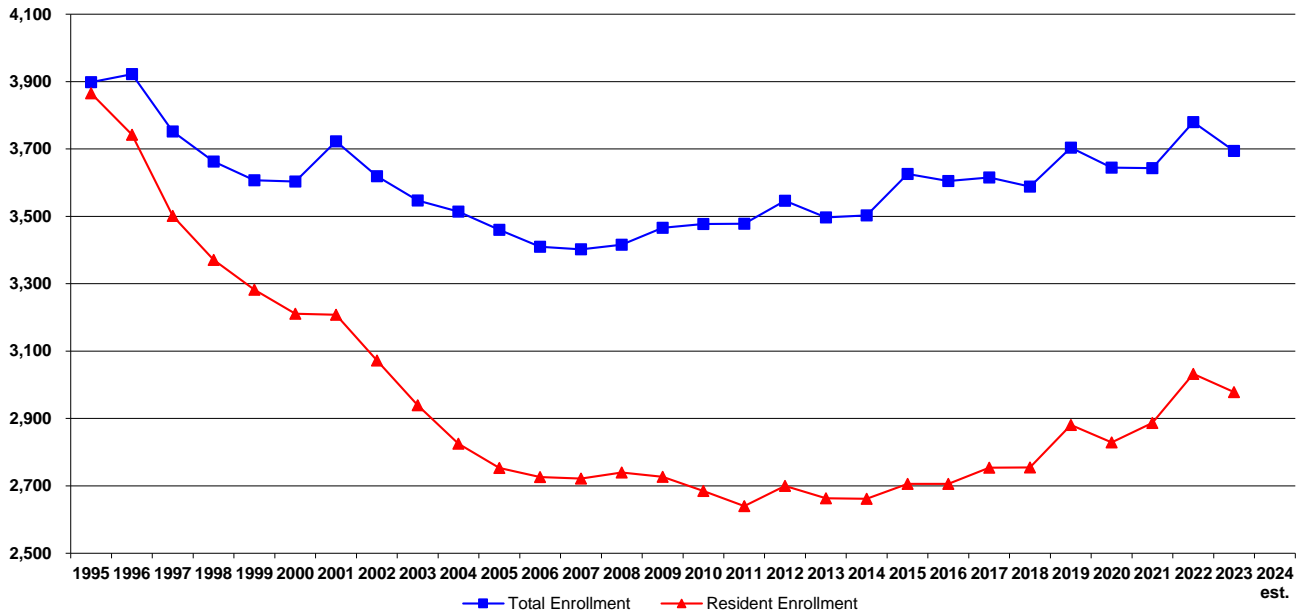
	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	10/4/2023 Fall 23	2/8/2023 Supp 23	Projected 2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	Projected 2024-25 Blended Count
ELEMENTARY:									
Donley	266.00	267.00	266.10	274.00	262.00	272.80	283.58	273.00	282.52
Glencairn	299.00	283.00	297.40	296.00	299.00	296.30	302.48	294.00	301.63
Marble	298.00	316.00	299.80	301.00	297.00	300.60	295.52	306.00	296.57
Robert L Green	303.32	289.01	301.89	272.33	294.38	274.54	289.55	270.80	287.68
Red Cedar	210.20	153.70	204.55	209.44	221.31	210.63	194.03	220.98	196.73
Whitehills	288.00	284.00	287.60	274.00	297.00	276.30	293.53	276.00	291.78
Total Elementary	1,664.52	1,592.71	1,657.34	1,626.77	1,670.69	1,631.17	1,658.69	1,640.78	1,656.91
MacDonald Middle School	862.54	837.46	860.03	838.41	852.73	839.84	840.78	832.06	839.91
East Lansing High School	1,205.32	1,144.09	1,199.20	1,180.59	1,164.42	1,178.97	1,187.04	1,155.13	1,183.85
Sec 23a (Graduation Alliance)	48.00	0.00	48.00	48.00	0.00	48.00	48.00	0.00	48.00
TOTAL PUPIL MEMBERSHIP	3,780.38	3,574.26	3,764.57	3,693.77	3,687.84	3,697.98	3,734.51	3,627.97	3,728.67
Blended FTE count change from prior year			125.62			(66.59)			30.69
Blended FTE % change from prior year			3.5%			-1.8%			0.8%
Fall FTE count change from prior year	137.79			(86.61)			40.74		

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		
Kindergarten	276.62	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00		
1st Grade	279.57	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00		
2nd Grade	274.27	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58		
3rd Grade	267.03	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33		
4th Grade	271.54	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73		
5th Grade	289.19	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69		
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		
6th Grade	278.33	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27		
7th Grade	282.78	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83		
8th Grade	279.20	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31		
Middle School Total	840.31	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41		
9th Grade	278.00	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55		
10th Grade	295.53	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24		
11th Grade	293.01	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00		
12th Grade (plus Sec 23a)	244.28	280.68	270.76	247.51	287.40	296.49	311.41	341.63	336.80		
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	1,228.59		
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	3,693.77		
FTE change from prior year	123.79	(21.55)	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(86.61)		

**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	3,694	2,978	716	80.6%	19.4%	563	15.2%
2024 est.							

2024 est.

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)	2023 TY	2022 TY	2021 TY	2020 TY
		2024-25	2023-24	2022-23	2021-22	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 May 20, 2024) 2024-25	(as of April 11, 2024) 2023-24	\$ Change	% Change
City of East Lansing	76.9%	1,114,161,216	1,046,468,633	67,692,583	6.47%
City of Lansing	3.4%	49,516,954	46,354,852	3,162,102	6.82%
Bath Township	3.8%	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	15.7%	226,805,182	211,421,852	15,383,330	7.28%
	100.0%	1,448,136,867	1,358,949,767	89,187,100	6.56%

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 20, 2024)	(as of April 11, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	545,556,469	516,846,824	28,709,645	5.55%
City of Lansing	8,245,790	7,727,492	518,298	6.71%
Bath Township	0	0	0	#DIV/0!
DeWitt Township	40,251	42,716	(2,465)	-5.77%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	167,307,834	157,043,745	10,264,089	6.54%
	<u>721,150,344</u>	<u>681,660,777</u>	<u>39,489,567</u>	<u>5.79%</u>
Percent of total taxable value	49.8%	50.2%		

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 20, 2024)	(as of April 11, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	30,508,200	28,510,900	1,997,300	7.01%
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	182,800	182,800	0	0.00%
Lansing Township	0	0	0	#DIV/0!
Meridian Township	487,000	476,300	10,700	2.25%
	<u>36,156,100</u>	<u>34,205,900</u>	<u>1,950,200</u>	<u>5.70%</u>
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 May 20, 2024)	(as of April 11, 2024)		
	2024-25	2023-24	\$ Change	% Change
City of East Lansing	538,096,547	501,110,909	36,985,638	7.38%
City of Lansing	38,152,364	35,369,060	2,783,304	7.87%
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	59,010,348	53,901,807	5,108,541	9.48%
	<u>690,830,423</u>	<u>643,083,090</u>	<u>47,747,333</u>	<u>7.42%</u>
Percent of total taxable value	47.7%	47.3%		

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 0.9956	2015 DEBT FUND 2.1200	2017 DEBT FUND 2.8600	2020 DEBT FUND 1.2200	2024 DEBT FUND 0.1000
			Non-PRE	Commercial Personal	TOTAL OPERATING					
			18.0000	6.0000						
City of East Lansing Ingham										
PRE (includes Industrial Personal)		521,426,213			\$ 519,131	\$ 1,105,423	\$ 1,491,278	\$ 636,139	\$ 52,142	
Commercial Personal		30,506,900		\$ 183,041	\$ 30,372	64,674	87,249	37,218	3,050	
Non-PRE		537,169,797	\$ 9,669,056		534,806	1,138,799	1,536,305	655,347	53,716	
Capture - PRE		9,851,990				20,886	28,176	12,019	985	
Capture - Commercial Personal		0				0	0	0	0	
Capture - Non-PRE		73,609,488				156,052	210,523	89,803	7,360	
TOTAL CITY OF EAST LANSING		1,172,564,388	9,669,056	183,041	9,852,097	1,084,309	2,485,834	3,353,531	1,430,526	117,253
City of East Lansing Clinton										
PRE		24,130,256			24,024	51,156	69,012	29,438	2,413	
Commercial Personal		1,300		7	7	2	3	1	0	
Non-PRE		926,750	16,681		922	1,964	2,650	1,130	92	
TOTAL CITY OF EAST LANSING		25,058,306	16,681	7	16,688	24,947	53,122	71,665	30,569	2,505
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		38,152,364	686,742		37,984	80,883	109,115	46,545	3,815	
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		74,495,961	686,742	18,712	705,454	73,228	157,929	213,055	90,882	7,447
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	2,904	160	342	461	196	16
Meridian Township Ingham										
PRE		167,307,834			166,571	354,692	478,500	204,115	16,730	
Commercial Personal		487,000		2,922	484	1,032	1,392	594	48	
Non-PRE		59,010,348	1,062,186		58,750	125,101	168,769	71,992	5,901	
TOTAL MERIDIAN TOWNSHIP		226,805,182	1,062,186	2,922	1,065,108	225,805	480,825	648,661	276,701	22,679
DeWitt Township Clinton										
PRE		40,251			40	85	115	49	4	
Commercial Personal		182,800		1,096	181	387	522	223	18	
Non-PRE		1,699,281	30,587		1,691	3,602	4,859	2,073	169	
TOTAL DEWITT TOWNSHIP		1,922,332	30,587	1,096	31,683	1,912	4,074	5,496	2,345	191
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	977,944	55,325	117,807	158,929	67,794	5,556
Total PRE (Homestead)		731,945,068	0	0	0	717,975	1,551,721	2,093,359	892,969	73,192
Total Commercial Personal		36,156,100	0	216,933	216,933	35,994	76,647	103,402	44,108	3,612
Total Non-PRE (Non-Homestead)		788,476,184	12,434,945	0	12,434,945	711,717	1,671,565	2,255,037	961,936	78,843
Grand Total (includes Capture)		1,556,577,352	\$ 12,434,945	\$ 216,933	\$ 12,651,878	\$ 1,465,686	\$ 3,299,933	\$ 4,451,798	\$ 1,899,013	\$ 155,647
Less Capture Amount		(108,440,485)								\$ 9,806,391
Grand Total (excludes Capture)		1,448,136,867					Total Debt Tax Revenue	Total Tax Revenue		\$ 23,923,955

¹ As of May 20, 2024 per Ingham County Equalization (L-4028). Clinton County breakdown is an estimate.

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>