



East Lansing Public Schools

BUDGET BOOK 2025-26 FIRST BUDGET REVISION

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Director of Finance

Date: 02/23/2026

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East Lansing Public Schools

MISSION STATEMENT

Nurturing each child • Educating all students • Building world citizens

VISION STATEMENT

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

BOARD OF EDUCATION and ADMINISTRATION

Board Members:

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

Administration:

Superintendent – Dori Leyko
Assistant Superintendent – Mark Dobson
Chief Human Resources Officer – Rulesha Glover-Payne
Director of Equity and Social Justice – Klaudia Burton
Director of Finance – Lisa Allen
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 – Jeff Lampi
East Lansing High School Associate Principal – Dorcas Shumake
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
Red Cedar Elementary Principal – Rinard Pugh
Robert L Green Elementary Principal – Amy Webster
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 2025-26; 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 \$12,678,976 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 2025-26 are as follows:

Revenues:		
Local	\$	14,126,101
State		37,060,396
Federal		969,170
Incoming Transfers		5,768,436
Other Financing Sources (Uses)		<u>30,000</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>57,954,103</u>
Total Fund Balance, July 1, 2025		<u>14,948,656</u>
Total Available to Appropriate	\$	<u>72,902,759</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	\$ 25,022,481
Added Needs	9,029,965
	<hr/>
Total Instruction	<u>\$ 34,052,446</u>
Support Services:	
Pupil Services	5,158,769
Instructional Staff Services	3,994,799
General Administration	641,149
School Administration	3,197,764
Business Services	1,004,152
Operations and Maintenance	6,966,864
Pupil Transportation	1,953,207
Central Services	1,436,248
Athletic Activities	1,134,258
	<hr/>
Total Support Services	<u>\$ 25,487,210</u>
Community Services	44,838
Payments to Other Government Agencies	-
Debt Services	21,670
	<hr/>
Total Appropriations	<u>\$ 59,606,164</u>
Total Fund Balance, June 30, 2026	<u><u>\$ 13,296,595</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 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 2025-26; 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 2025-26 are as follows:

Revenues:		
Local	\$	47,001
State		817,082
Federal		1,386,929
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	2,251,012
Total Fund Balance, July 1, 2025		709,735
Total Available to Appropriate	\$	2,960,747

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	\$	139,683
Purchased Services		957,553
Supplies & Materials		1,106,674
Capital Outlay		35,000
Other		19,000
Total Appropriations	\$	2,257,910
Total Fund Balance, June 30, 2026	\$	702,837

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 2025-26; 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 2025-26 are as follows:

Revenues:		
Local - student/school groups	\$	547,800
Other Financing Sources (Uses)		<u>-</u>
Total Revenues & Other Financing Sources (Uses)	\$	<u>547,800</u>
Total Fund Balance, July 1, 2025		<u>491,531</u>
Total Available to Appropriate	\$	<u>1,039,331</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>513,200</u>
Total Appropriations	\$	<u>513,200</u>
Total Fund Balance, June 30, 2026	\$	<u><u>526,131</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 the 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

			2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	Change		
1	Revenues:						1
2	Blended Enrollment		3,718.66	3,671.49	(47.17)	2	
3	Foundation Allowance		\$ 10,000	\$ 10,050	\$ 50	3	
4	Property Taxable Values (excludes Captured Values)		\$ 1,476,018,227	\$ 1,506,649,928	2.08%	4	
5	Property Taxes Delinquent %		1.50%	1.50%	0.00%	5	
6	Current Property Taxes		\$ 12,514,000	\$ 12,685,000	\$ 171,000	6	
7	Prop A/Disc./SE Headlee		\$ 27,092,754	\$ 25,223,253	\$ (1,869,501)	7	
8	MPSERS 147 Funds		\$ 5,601,141	\$ 5,946,415	\$ 345,274	8	
9	Prior Year State Aid Adjustments		\$ 251,614	\$ 129,796	\$ (121,818)	9	
10	At-Risk		\$ 1,999,299	\$ 2,282,571	\$ 283,272	10	
11	Federal Grants		\$ 1,001,545	\$ 965,641	\$ (35,904)	11	
12	County Special Education		\$ 5,519,128	\$ 5,375,867	\$ (143,261)	12	
13	Expenditures:						13
14	Employee wages					14	
15	MPSERS Rate (Pension & Health)		29.91%	29.91%	0.00%	15	
16	Health Insurance Renewal January 1st		12.00%	5.80%	-6.20%	16	
17	Staffing FTEs:						17
18	Maintenance, Custodial, Grounds, & Courier		35.7	36.7	1.0	18	
19	At-Wills		27.9	28.4	0.5	19	
20	Central Office Administrators		6.5	6.5	-	20	
21	ELESPA (paraprofessionals)		76.8	77.6	0.8	21	
22	AFSCME (administrative assistants)		19.6	19.5	(0.1)	22	
23	ELEA (teachers)		248.9	249.8	0.9	23	
24	Building Level Administrators		12.0	12.0	-	24	
25	Superintendent		1.0	1.0	-	25	

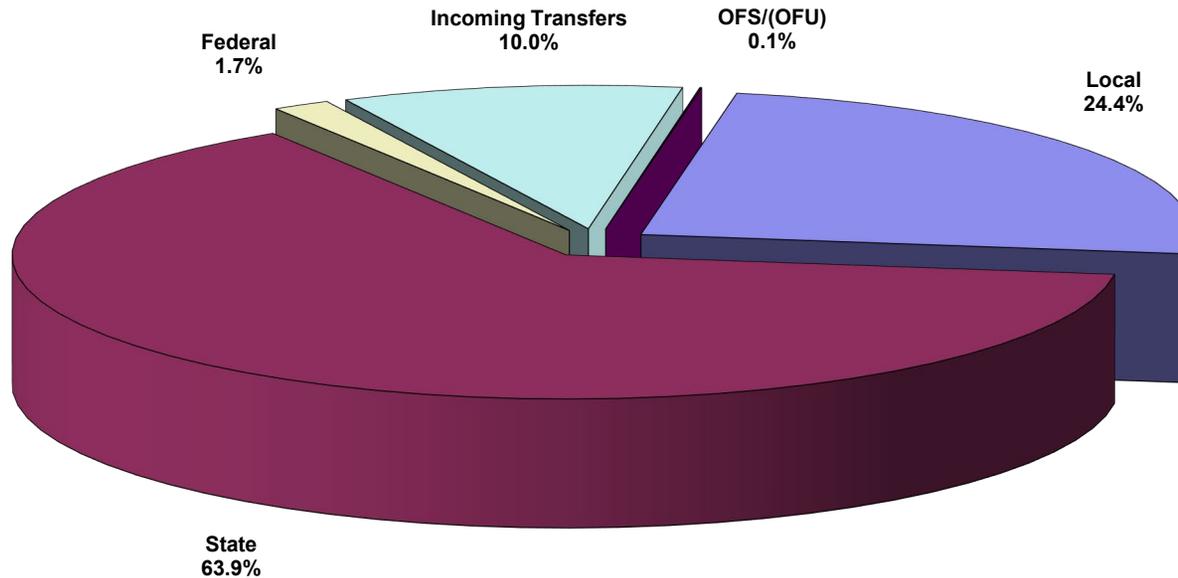
GENERAL FUND - Revenue & Expenditure Summary Comparison

			2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	Change		
27	Revenues:						27
28	Local		\$ 13,603,263	\$ 14,126,101	\$ 522,838	28	
29	State		36,296,044	37,060,396	764,352	29	
30	Federal		1,001,545	969,170	(32,375)	30	
31	Incoming Transfers		5,762,241	5,768,436	6,195	31	
32	Other Financing Sources/(Uses)		30,000	30,000	-	32	
33	Total Revenues		\$ 56,693,093	\$ 57,954,103	\$ 1,261,010	33	
34	Expenditures:						34
35	Salaries		\$ 28,152,879	\$ 29,251,486	\$ 1,098,607	35	
36	Benefits		19,806,957	20,086,690	279,733	36	
37	Purchase Services		2,977,882	3,053,273	75,391	37	
38	Supplies & Materials		2,955,365	2,962,650	7,285	38	
39	Capital Outlay		500,507	490,149	(10,358)	39	
40	Other		4,640,722	4,669,627	28,905	40	
41	Total Expenditures (before favorable variance)		\$ 59,034,312	\$ 60,513,875	\$ 1,479,563	41	
42	Favorable Expenditure Variance (1.5%)		\$ (885,515)	\$ (907,711)	\$ (22,196)	42	
43	Projected Add/(Draw) To/From Fund Balance		\$ (1,455,704)	\$ (1,652,061)	\$ (196,357)	43	
44	Beginning Fund Balance		14,818,362	14,948,656	130,294	44	
45	Ending Fund Balance		\$ 13,362,658	\$ 13,296,595	\$ (66,063)	45	

EAST LANSING PUBLIC SCHOOLS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
2025-26 FIRST BUDGET REVISION

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,715,000		6,531,050	1,522,000	20,768,050
Interest Earnings	650,000		89,133	98,000	837,133
Building Use	114,551				114,551
Food Sales		47,001			47,001
Athletics	113,598				113,598
Other	532,952	547,800	0	0	1,080,752
State	37,060,396	817,082			37,877,478
Federal	969,170	1,386,929			2,356,099
County Special Education and Misc. via IISD	5,768,436				5,768,436
Total Revenues	57,924,103	2,798,812	6,620,183	1,620,000	68,963,098
EXPENDITURES:					
Instruction:					
Basic Programs	25,022,481				25,022,481
Added Needs	9,029,965				9,029,965
Instructional Support Services:					
Pupil	5,158,769				5,158,769
Instructional Staff	3,994,799				3,994,799
School Administration	3,197,764				3,197,764
Non-Instructional Support Services:					
General Administration	641,149				641,149
Business	1,004,152		3,000	1,000	1,008,152
Operations and Maintenance	6,966,864				6,966,864
Pupil Transportation	1,953,207				1,953,207
Central	1,436,248				1,436,248
Athletics	1,134,258				1,134,258
Food Service		2,257,910			2,257,910
Student/School Activity		513,200			513,200
Community	44,838				44,838
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				3,282,671	3,282,671
Debt Services:					
Principal	21,670		3,520,000		3,541,670
Interest & Issuance Costs/Escrow			3,461,657		3,461,657
Dues and Fees			1,885		1,885
Total Expenditures	59,606,164	2,771,110	6,986,542	3,283,671	72,134,287
Excess of Revenues over Expenditures	(1,682,061)	27,702	(366,359)	(1,663,671)	(3,171,189)
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	30,000	0			30,000
Total Other Financing Sources/(Uses)	30,000	0	0	0	30,000
Excess of Revenues and OFS/(OFU) over Expenditures	(1,652,061)	27,702	(366,359)	(1,663,671)	(3,141,189)
Fund Balance - Beginning of Year	14,948,656	1,201,266	632,419	3,591,620	20,373,961
Fund Balance - End of Year	13,296,595	1,228,968	266,060	1,927,949	17,232,773

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



	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
REVENUES and OFS/(OFU):							
Local	13,495,925	13,603,263	24.0%	14,126,101	24.4%	522,838	3.8%
State	36,914,800	36,296,044	64.0%	37,060,396	63.9%	764,352	2.1%
Federal	898,729	1,001,545	1.8%	969,170	1.7%	(32,375)	-3.2%
Incoming Transfers	6,010,306	5,762,241	10.2%	5,768,436	10.0%	6,195	0.1%
OFS/(OFU)	25,360	30,000	0.1%	30,000	0.1%	0	0.0%
Total ¹	57,345,120	56,693,093	100.1%	57,954,103	100.1%	1,261,011	2.2%

¹ Amount may not add to 100.0% due to rounding

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2024-25 ACTUAL
LOCAL REVENUE:					
12,250,750	Current Property Taxes (net 1.50% est. uncollectible)	12,514,000	12,685,000	171,000	434,250
26,231	Delinquent Property Taxes (includes P & I)	30,000	30,000	0	3,769
96,577	Building Use	90,000	114,551	24,551	17,974
806,461	Interest on Investments	650,000	650,000	0	(156,461)
219,962	Other	227,878	532,952	305,074	312,990
95,943	Other - Athletics	91,385	113,598	22,213	17,655
<u>13,495,924</u>	TOTAL LOCAL SOURCES	<u>13,603,263</u>	<u>14,126,101</u>	<u>522,838</u>	<u>630,177</u>
STATE REVENUE:					
11,595,908	Proposal A	11,466,897	10,832,044	(634,853)	(763,864)
11,504,860	Discretionary (includes 51e SE)	13,015,323	12,957,002	(58,321)	1,452,142
2,358,920	Special Ed. Headlee	2,610,534	2,358,920	(251,614)	0
0	Enrollment Stabilization	0	170,492	170,492	170,492
910,166	Prior Year State Aid Adjustments	251,614	129,796	(121,818)	(780,370)
1,971,116	At-Risk	1,999,299	2,282,571	283,272	311,455
6,460,122	MPSERS	5,601,141	5,946,415	345,274	(513,707)
95,578	Hold Harmless Guarantee	0	0	0	(95,578)
108,681	Headlee Obligation for Data Collection	108,386	108,157	(229)	(524)
393,227	GSRP	433,011	717,555	284,544	324,328
0	Educator Compensation	0	538,202	538,202	538,202
0	Student Safety	0	0	0	0
791,911	Mental Health & Student Safety	420,000	593,687	173,687	(198,224)
274,338	MI Kids Back on Track	0	0	0	(274,338)
449,973	Other	389,839	425,555	35,716	(24,418)
<u>36,914,800</u>	TOTAL STATE SOURCES	<u>36,296,044</u>	<u>37,060,396</u>	<u>764,352</u>	<u>145,596</u>
FEDERAL REVENUE:					
527,887	Title 1a (Improving Basic Programs)	564,494	524,613	(39,881)	(3,274)
95,418	Title 2a (Supporting Effective Instruction)	95,418	91,410	(4,008)	(4,008)
50,046	Title 3 (Language English Learners & Immigrant)	52,003	56,281	4,278	6,235
36,022	Title 4 (Student Support & Academic Enrichment)	36,022	36,298	276	276
0	ESSER/CRF/11T/Other COVID	0	0	0	0
27,732	IDEA Preschool/Flowthrough	31,232	3,500	(27,732)	(24,232)
93,771	Filter First	173,840	173,840	0	80,069
67,853	Other	48,536	83,228	34,692	15,375
<u>898,728</u>	TOTAL FEDERAL SOURCES	<u>1,001,545</u>	<u>969,170</u>	<u>(32,375)</u>	<u>70,442</u>
INCOMING TRANSFERS:					
5,831,675	County Special Education (via IISD)	5,519,128	5,652,144	133,016	(179,531)
178,632	Other	243,113	116,292	(126,821)	(62,340)
<u>6,010,307</u>	TOTAL INCOMING TRANSFERS	<u>5,762,241</u>	<u>5,768,436</u>	<u>6,195</u>	<u>(241,871)</u>
<u>57,319,760</u>	TOTAL REVENUES	<u>56,663,093</u>	<u>57,924,103</u>	<u>1,261,011</u>	<u>604,343</u>
OTHER FINANCING SOURCES/(USES):					
0	Operating Transfer	0	0	0	0
0	Subscription-Based IT Agreements	0	0	0	0
25,360	Sale of Property	30,000	30,000	0	4,640
<u>25,360</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>4,640</u>
<u>57,345,120</u>	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	<u>56,693,093</u>	<u>57,954,103</u>	<u>1,261,011</u>	<u>608,983</u>
<u>58,357,332</u>	TOTAL EXPENDITURES	<u>59,034,312</u>	<u>60,513,875</u>	<u>1,479,563</u>	<u>2,156,543</u>
(1,012,212)	Increase (Decrease) in Fund Balance before est. Variance	(2,341,219)	(2,559,772)	(218,553)	(1,547,559)
0	Estimated Favorable Budget Variance (1.5%)	885,515	907,708	22,193	907,708
(1,012,212)	Total Increase (Decrease) in Fund Balance	(1,455,704)	(1,652,064)	(196,360)	(639,851)
0	Prior Year Restatement	0	0	0	0
<u>15,960,868</u>	Fund Balance - Beginning of Year	<u>14,818,362</u>	<u>14,948,656</u>	<u>130,294</u>	<u>(1,012,212)</u>
<u>14,948,656</u>	Fund Balance - End of Year	<u>13,362,658</u>	<u>13,296,592</u>	<u>(66,066)</u>	<u>(1,652,064)</u>
25.6%	Fund Balance as a % of Total Expenditures (excludes OFU)	23.0%	22.3%		
26.1%	Fund Balance as a % of Total Revenues (excludes OFS)	23.6%	23.0%		

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	14,948,656	25.2%	58,357,332 ¹	(1,012,212)
2025-26 est.	13,296,592	22.3%	59,606,167 ¹	(1,652,064)

¹ Net of Estimate Favorable Budget Variance

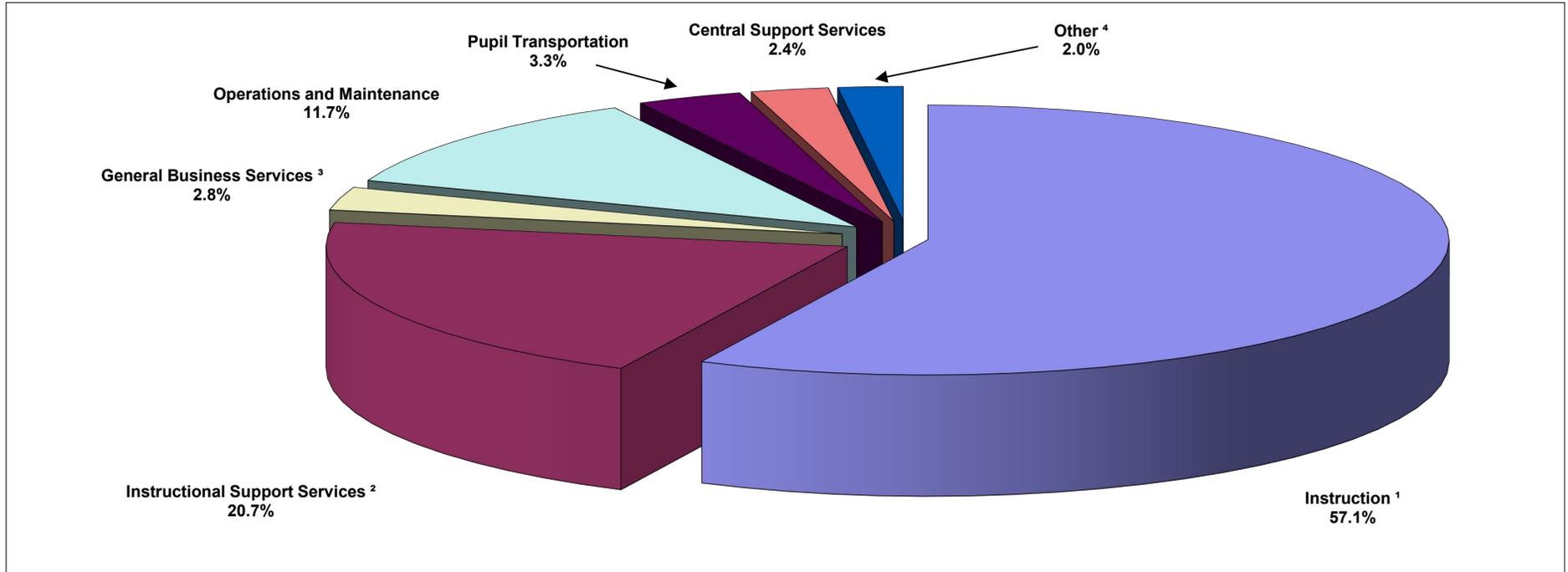
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

EAST LANSING PUBLIC SCHOOLS
PER PUPIL FOUNDATION ALLOWANCE HISTORY

<u>Fiscal Year</u>	<u>Per Pupil Foundation</u>	<u>20j Hold Harmless PP</u>	<u>HB 6212</u>	<u>Foundation Inc (Dec)</u>	<u>Total Foundation</u>	<u>Per Pupil Pro-ration</u>	<u>Reduction ARRA ¹</u>	<u>Net Foundation</u>	<u>Net \$ Change</u>	<u>Net % Change</u>
1994-95	6,632	0		0	6,632	0		6,632	0	
1995-96	6,632	0		153	6,785	0		6,785	153	2.3%
1996-97	6,785	0		155	6,940	0		6,940	155	2.3%
1997-98	6,940	0		154	7,094	0		7,094	154	2.2%
1998-99	7,094	0		0	7,094	0		7,094	0	0.0%
1999-00	7,094	124		114	7,332	0		7,332	238	3.4%
2000-01	7,332	141		159	7,632	0		7,632	300	4.1%
2001-02	7,632	49		251	7,932	0		7,932	300	3.9%
2002-03	7,932	0		200	8,132	(43)		8,089	157	2.0%
2003-04	8,132	0		0	8,132	(74)		8,058	(74)	-0.9%
2004-05	8,132	0		0	8,132	0		8,132	0	0.0%
2005-06	8,132	0		175	8,307	0		8,307	175	2.2%
2006-07	8,307	0		210	8,517	0		8,517	210	2.5%
2007-08	8,517	0		48	8,565	0		8,565	48	0.6%
2008-09	8,565	0		56	8,621	0	(372)	8,249	(316)	-3.7%
2009-10	8,621	(314)		(154)	8,153	0	(277)	7,876	(745)	-9.0%
2010-11	8,153			(16)	8,137	0	(116)	8,021	(132)	-1.7%
2011-12	8,137		182	(300)	8,019	0		8,019	(118)	-1.5%
2012-13	8,019			0	8,019	0		8,019	0	0.0%
2013-14	8,019			30	8,049	0		8,049	30	0.4%
2014-15	8,049			50	8,099	0		8,099	50	0.6%
2015-16	8,099			70	8,169	0		8,169	70	0.9%
2016-17	8,169			60	8,229	0		8,229	60	0.7%
2017-18	8,229			60	8,289	0		8,289	60	0.7%
2018-19	8,289			120	8,409	0		8,409	120	1.4%
2019-20	8,409			120	8,529	0		8,529	120	1.4%
2020-21	8,529			0	8,529	0		8,529	0	0.0%
2021-22	8,529			171	8,700	0		8,700	171	2.0%
2022-23	8,700			450	9,150	0		9,150	450	5.2%
2023-24	9,150			458	9,608	0		9,608	458	5.0%
2024-25	9,608			0	9,608	0		9,608	0	0.0%
2025-26	9,608			442	10,050	0		10,050	442	4.6%

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:	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
Instruction ¹	32,647,220	33,533,338	56.8%	34,571,012	57.1%	1,037,674	3.1%
Instructional Support Services ²	12,025,407	12,457,631	21.1%	12,539,424	20.7%	81,793	0.7%
General Business Services ³	2,279,005	1,645,875	2.8%	1,670,357	2.8%	24,482	1.5%
Operations and Maintenance	7,057,039	6,912,583	11.7%	7,072,958	11.7%	160,375	2.3%
Pupil Transportation	1,867,258	1,844,467	3.1%	1,982,951	3.3%	138,484	7.5%
Central Support Services	1,316,794	1,439,674	2.4%	1,458,121	2.4%	18,447	1.3%
Other ⁴	1,164,608	1,200,744	2.0%	1,219,052	2.0%	18,308	1.5%
Total ⁵	58,357,332	59,034,312	99.9%	60,513,875	100.0%	1,479,563	2.5%

¹ Includes Basic Programs and Added Needs

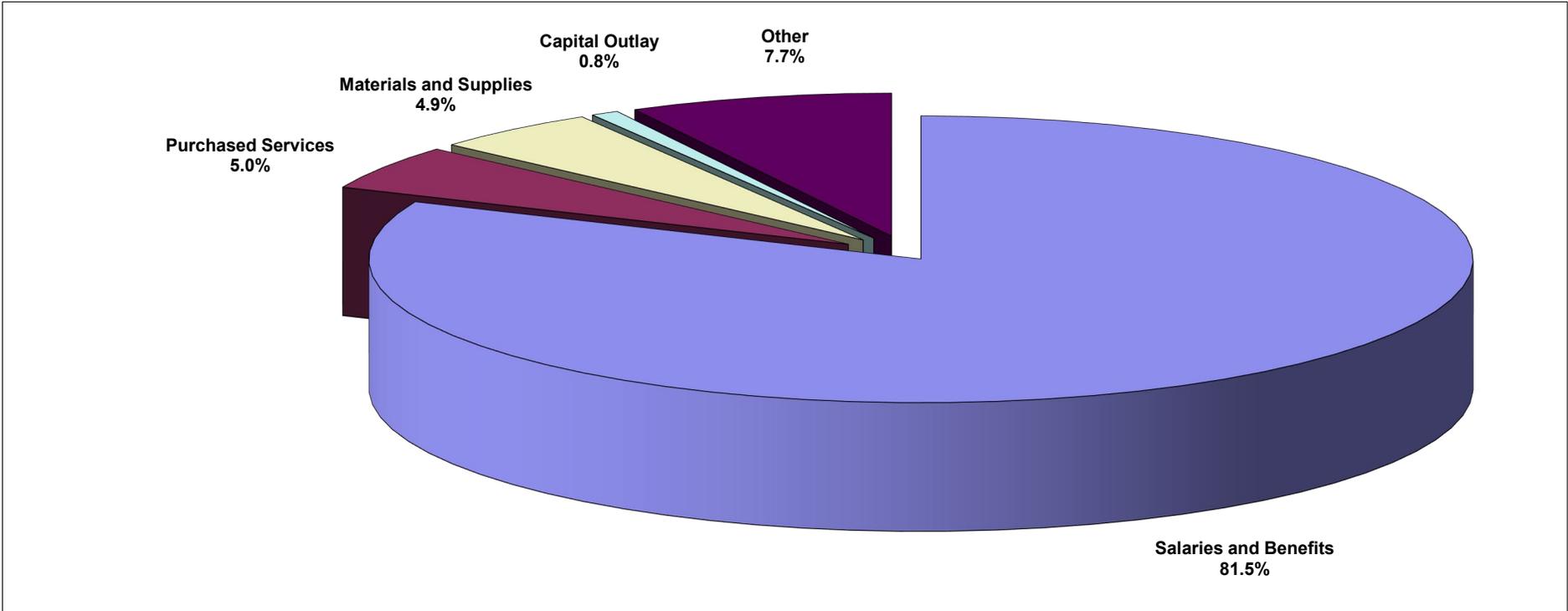
² Includes Pupil Support Services, Instructional Staff Services and School Administration

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

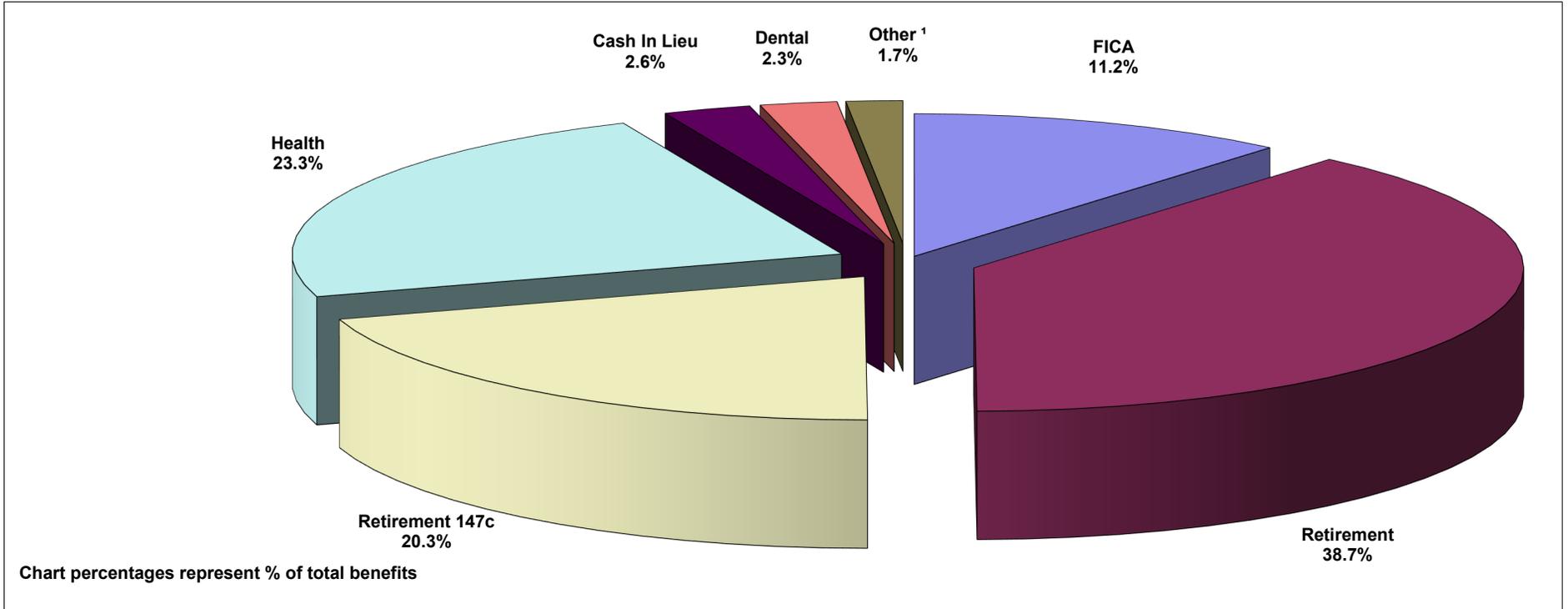
**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND - EXPENDITURES BY OBJECT CODE (Before Est. Variance)**



	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
EXPENDITURES:							
Salaries and Benefits	47,084,060	47,959,836	81.2%	49,338,176	81.5%	1,378,340	2.9%
Purchased Services	2,816,006	2,977,882	5.0%	3,053,273	5.0%	75,391	2.5%
Materials and Supplies	2,960,363	2,955,365	5.0%	2,962,650	4.9%	7,285	0.2%
Capital Outlay	291,591	500,507	0.8%	490,149	0.8%	(10,358)	-2.1%
Other	5,205,312	4,640,722	7.9%	4,669,627	7.7%	28,905	0.6%
Total ¹	58,357,332	59,034,312	99.9%	60,513,875	99.9%	1,479,563	2.5%

¹ Amount may not add to 100.0% due to rounding

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



	2024-25	2025-26		2025-26			
	ACTUAL	ORIGINAL BUDGET	% of Total Revenues	FIRST BUDGET REVISION	% of Total Revenues	\$ CHANGE from 2025-26 ORIGINAL	% CHANGE from 2025-26 ORIGINAL
EXPENDITURES:							
FICA	2,013,555	2,116,248	5.3%	2,253,375	3.7%	137,127	6.5%
Retirement	8,238,838	7,675,894	19.2%	7,771,675	12.8%	95,781	1.2%
Retirement 147c	3,243,598	3,878,061	9.7%	4,068,882	6.7%	190,821	4.9%
Health	4,509,963	4,771,836	11.9%	4,683,583	7.7%	(88,253)	-1.8%
Cash In Lieu	520,724	566,136	1.4%	520,200	0.9%	(45,936)	-8.1%
Dental	442,952	453,324	1.1%	455,245	0.8%	1,921	0.4%
Other ¹	333,481	345,458	0.9%	333,730	0.6%	(11,728)	-3.4%
Total	19,303,113	19,806,957	49.5%	20,086,690	33.2%	279,733	1.4%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL	FUNCTION	2025-26 ORIGINAL BUDGET	(Net 1.5% Variance) Total	2025-26 FIRST BUDGET REVISION						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,161,591	111 Elementary	11,266,284	11,823,989	12,004,050	6,683,626	4,612,923	82,650	139,063	19,500	466,288
4,841,271	112 Middle School	4,803,382	4,808,498	4,881,724	2,720,005	1,898,469	23,981	71,761	31,650	135,858
7,671,791	113 High School	7,683,092	7,673,511	7,790,367	3,997,736	2,766,191	449,235	182,446	16,693	378,066
429,463	118 Pre-Kindergarten	576,977	677,461	687,778	431,555	236,823	3,000	11,400	500	4,500
296,962	119 Summer School	0	39,022	39,616	22,392	17,224	0	0	0	0
24,401,078	Total Basic Programs	24,329,735	25,022,481	25,403,535	13,855,314	9,531,630	558,866	404,670	68,343	984,712
5,938,529	122 Special Education	6,062,191	6,345,072	6,441,697	3,157,188	2,281,275	132,400	23,100	5,000	842,734
2,307,613	125 Compensatory Education	2,638,412	2,684,893	2,725,780	1,653,745	1,030,824	23,211	8,000	0	10,000
8,246,142	Total Added Needs	8,700,603	9,029,965	9,167,477	4,810,933	3,312,099	155,611	31,100	5,000	852,734
32,647,220	Total Instruction	33,030,338	34,052,446	34,571,012	18,666,247	12,843,729	714,477	435,770	73,343	1,837,446
0	211 Attendance	0	0	0	0	0	0	0	0	0
1,427,423	212 Guidance	1,633,045	1,573,397	1,597,357	851,618	706,239	19,000	18,500	2,000	0
421,519	213 Health	511,192	518,941	526,844	181,864	113,244	2,200	6,000	16,000	207,536
353,716	214 Psychology	349,074	329,060	334,071	193,664	138,607	300	1,500	0	0
955,734	215 Speech	926,880	979,520	994,437	592,050	313,214	700	3,000	1,000	84,473
1,083,198	216 Social Work	1,094,288	1,086,245	1,102,787	597,197	445,019	2,000	3,500	2,700	52,371
550,439	218 Teacher Consultant	417,530	443,729	450,486	216,468	73,332	4,600	2,500	0	153,586
178,153	219 Other Pupil Support	244,353	227,877	231,347	106,226	66,181	0	6,500	0	52,440
4,970,182	Total Pupil Support Services	5,176,362	5,158,769	5,237,329	2,739,087	1,855,836	28,800	41,500	21,700	550,406
1,418,013	221 Improvement of Instruction	1,418,157	1,509,551	1,532,539	604,537	494,080	132,031	178,676	3,000	120,215
755,865	222 Educational Media Services	736,691	732,450	743,604	372,210	301,893	19,300	49,701	0	500
72,040	224 Educational Television	76,671	78,848	80,049	45,034	35,015	0	0	0	0
392,462	225 Instruction Related Technology	410,886	410,340	416,589	208,228	154,861	51,000	2,500	0	0
763,722	226 Supervision of Instructional Staff	764,760	698,949	709,593	403,029	289,464	3,600	5,500	6,000	2,000
103,455	227 Academic Student Assessment	130,319	168,967	171,540	90,437	15,303	2,500	55,750	0	7,550
346,873	229 Other Instructional Staff Services	381,771	395,694	401,720	218,069	176,651	0	4,000	0	3,000
3,852,430	Total Instructional Staff Services	3,919,255	3,994,799	4,055,634	1,941,544	1,467,267	208,431	296,127	9,000	133,265
105,460	231 Board of Education	106,380	106,380	108,000	0	0	97,500	2,500	0	8,000
553,031	232 Executive Administration	533,759	534,769	542,913	307,478	203,435	14,000	15,000	1,000	2,000
658,491	Total General Administration	640,139	641,149	650,913	307,478	203,435	111,500	17,500	1,000	10,000
3,147,130	241 Office of the Principal	3,137,226	3,154,424	3,202,461	1,840,151	1,297,126	13,437	24,697	8,050	19,000
55,665	249 Other School Administration	37,923	43,340	44,000	0	0	27,000	17,000	0	0
3,202,795	Total School Administration	3,175,149	3,197,764	3,246,461	1,840,151	1,297,126	40,437	41,697	8,050	19,000
855,079	252 Fiscal Services	692,641	706,038	716,790	401,001	252,499	28,190	3,000	500	31,600
212,574	257 Internal Services	213,360	276,455	280,665	66,057	45,168	89,940	15,000	4,500	60,000
552,862	259 Other Business	75,047	21,659	21,989	0	0	21,989	0	0	0

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2024-25 ACTUAL	FUNCTION	2025-26 ORIGINAL BUDGET	(Net 1.5% Variance) Total	2025-26 FIRST BUDGET REVISION						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
1,620,514	Total Business Services	981,048	1,004,152	1,019,444	467,058	297,667	140,119	18,000	5,000	91,600
6,393,530	261 Operating Buildings Services	6,180,926	6,269,987	6,365,469	1,887,362	1,169,774	1,132,493	1,925,340	245,000	5,500
663,510	266 Building Security	627,968	696,877	707,489	280,849	266,832	43,800	11,000	19,056	85,952
7,057,039	Total Operations and Maintenance	6,808,894	6,966,864	7,072,958	2,168,211	1,436,606	1,176,293	1,936,340	264,056	91,452
1,867,258	271 Pupil Transportation	1,816,800	1,953,207	1,982,951	42,484	6,693	25,000	80,716	0	1,828,058
0	281 Planning, Research, Development	0	0	0	0	0	0	0	0	0
103,181	282 Communication Services	114,642	115,622	117,383	47,424	33,759	12,800	1,500	2,000	19,900
561,332	283 Staff/Personnel Services	570,920	583,352	592,236	278,125	195,861	83,750	9,000	1,500	24,000
467,897	284 Non-Instructional Technology	547,995	550,346	558,727	132,683	96,299	286,245	8,000	34,500	1,000
184,384	285 Pupil Accounting	184,522	186,928	189,775	82,373	60,402	40,000	500	0	6,500
1,316,794	Total Central Support Services	1,418,079	1,436,248	1,458,121	540,605	386,321	422,795	19,000	38,000	51,400
1,064,486	293 Athletic Activities	1,111,038	1,134,258	1,151,531	538,621	292,010	142,900	73,000	70,000	35,000
33,360	3xx Community Services	50,025	44,838	45,521			42,521	3,000	0	
	Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior									
0	4xx Period Adjustments	0	0	0						
66,762	5xx Debt Service - Long Term	21,670	21,670	22,000						22,000
58,357,332	Total General Fund	58,148,797	59,606,164	60,513,875	29,251,486	20,086,690	3,053,273	2,962,650	490,149	4,669,627
OK	Percent of Total ¹	net est. variance OK	net est. variance 98.50%	100.0%	48.3%	33.2%	5.0%	4.9%	0.8%	7.7%
	2025-26 ORIGINAL BUDGET (before est. variance)			59,034,312	28,152,879	19,806,957	2,977,882	2,955,365	500,507	4,640,722
	\$ CHANGE			1,479,563	1,098,607	279,733	75,391	7,285	(10,358)	28,905
	% CHANGE			2.5%	3.9%	1.4%	2.5%	0.2%	-2.1%	0.6%
	2024-25 ACTUAL			58,357,332	27,780,948	19,303,113	2,816,006	2,960,363	291,591	5,205,312
	\$ CHANGE			2,156,543	1,470,538	783,577	237,267	2,287	198,558	(535,685)
	% CHANGE			3.7%	5.3%	4.1%	8.4%	0.1%	68.1%	-10.3%

¹ Amount may not add to 100.0% due to rounding

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

FUNCTION	2025-26 ORIGINAL BUDGET REVISION vs. 2025-26 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	566,198	429,078	154,483	12,930	(30,293)	0	0	
112 Middle School	5,194	2,115	12,983	(16,134)	6,230	0	0	
113 High School	(9,726)	(32,928)	18,057	(29,150)	34,295	0	0	
118 Pre-Kindergarten	102,015	117,725	1,901	0	(7,611)	0	(10,000)	
119 Summer School	39,616	22,392	17,224	0	0	0	0	
Total Basic Programs	703,297	538,382	204,648	(32,354)	2,621	0	(10,000)	
122 Special Education	287,188	215,397	20,180	51,500	(20,900)	0	21,011	
125 Compensatory Education	47,189	125,050	(75,447)	7,586	0	0	(10,000)	
Total Added Needs	334,377	340,447	(55,267)	59,086	(20,900)	0	11,011	
Total Instruction	1,037,674	878,829	149,381	26,732	(18,279)	0	1,011	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	(60,557)	(69,294)	5,737	1,500	1,500	0	0	
213 Health	7,867	(4,920)	(9,099)	0	0	12,000	9,886	
214 Psychology	(20,319)	(19,309)	790	(300)	(1,500)	0	0	
215 Speech	53,442	144,415	2,147	0	0	0	(93,120)	
216 Social Work	(8,165)	(33,755)	3,220	0	0	0	22,370	
218 Teacher Consultant	26,598	72,912	359	(4,500)	0	0	(42,173)	
219 Other Pupil Support	(16,727)	(20,093)	0	0	0	0	3,366	
Total Pupil Support Services	(17,861)	69,956	3,154	(3,300)	0	12,000	(99,671)	
221 Improvement of Instruction	92,786	(38,014)	81,282	1,001	59,302	0	(10,785)	
222 Educational Media Services	(4,306)	(6,933)	2,627	0	0	0	0	
224 Educational Television	2,210	1,916	294	0	0	0	0	
225 Instruction Related Technology	(554)	4,935	1,011	(4,000)	(2,500)	0	0	
226 Supervision of Instructional Staff	(66,813)	(56,929)	(9,884)	0	0	0	0	
227 Academic Student Assessment	39,236	59,236	0	0	(22,450)	0	2,450	
229 Other Instructional Staff Services	14,135	15,309	1,826	0	(3,000)	0	0	
Total Instructional Staff Services	76,694	(20,480)	77,156	(2,999)	31,352	0	(8,335)	
231 Board of Education	0	0	0	0	0	0	0	
232 Executive Administration	1,026	322	704	0	0	0	0	
Total General Administration	1,026	322	704	0	0	0	0	

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

FUNCTION	2025-26 ORIGINAL BUDGET REVISION vs. 2025-26 FIRST BUDGET REVISION							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	17,460	7,465	8,745	0	0	1,250	0	
249 Other School Administration	5,500	0	0	5,500	0	0	0	
Total School Administration	22,960	7,465	8,745	5,500	0	1,250	0	
252 Fiscal Services	13,601	12,143	1,458	0	0	0	0	
257 Internal Services	64,056	3,713	343	0	0	0	60,000	
259 Other Business	(54,201)	0	0	1,799	0	0	(56,000)	
Total Business Services	23,456	15,856	1,801	1,799	0	0	4,000	
261 Operating Buildings Services	90,417	38,948	7,196	38,673	11,000	(5,400)	0	
266 Building Security	69,958	34,308	24,094	0	0	11,556	0	
Total Operations and Maintenance	160,375	73,256	31,290	38,673	11,000	6,156	0	
271 Pupil Transportation	138,484	11,584	0	(3,000)	(2,000)	0	131,900	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	995	764	231	0	0	0	0	
283 Staff/Personnel Services	12,622	8,408	5,214	0	(1,000)	0	0	
284 Non-Instructional Technology	2,387	3,667	720	0	(2,000)	0	0	
285 Pupil Accounting	2,443	2,005	438	0	0	0	0	
Total Central Support Services	18,447	14,844	6,603	0	(3,000)	0	0	
293 Athletic Activities	23,574	46,975	899	(9,300)	0	(15,000)	0	
3xx Community Services	(5,266)	0	0	21,286	(11,788)	(14,764)	0	
Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period 4xx Adjustments	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	1,479,563	1,098,607	279,733	75,391	7,285	(10,358)	28,905	
Percent of Total ¹	100.0%	74.3%	18.9%	5.1%	0.5%	-0.7%	2.0%	

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:	2024-25		2025-26		2025-26	
	ACTUAL	% of TOTAL	ORIGINAL BUDGET	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
111 Elementary	11,161,591	19.7%	11,266,284	18.8%	11,823,989	19.8%
112 Middle School	4,841,271	8.7%	4,803,382	8.3%	4,808,498	8.1%
113 High School	7,671,791	13.3%	7,683,092	13.1%	7,673,511	12.9%
118 Pre-Kindergarten	429,463	0.7%	576,977	1.0%	677,461	1.1%
119 Summer School	296,962	0.5%	0	0.6%	39,022	0.1%
Total Basic Programs	24,401,078	43.0%	24,329,735	41.7%	25,022,481	42.0%
122 Special Education	5,938,529	10.4%	6,062,191	10.5%	6,345,072	10.6%
125 Compensatory Education	2,307,613	4.1%	2,638,412	4.2%	2,684,893	4.5%
Total Added Needs	8,246,142	14.5%	8,700,603	14.6%	9,029,965	15.1%
Total Instruction	32,647,220	57.4%	33,030,338	56.4%	34,052,446	57.1%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,427,423	2.6%	1,633,045	2.4%	1,573,397	2.6%
213 Health	421,519	0.7%	511,192	0.7%	518,941	0.9%
214 Psychology	353,716	0.6%	349,074	0.6%	329,060	0.6%
215 Speech	955,734	1.7%	926,880	1.6%	979,520	1.6%
216 Social Work	1,083,198	1.8%	1,094,288	1.9%	1,086,245	1.8%
218 Teacher Consultant	550,439	0.9%	417,530	1.0%	443,729	0.7%
219 Other Pupil Support	178,153	0.5%	244,353	0.4%	227,877	0.4%
Total Pupil Support Services	4,970,182	8.8%	5,176,362	8.6%	5,158,769	8.7%
221 Improvement of Instruction	1,418,013	2.5%	1,418,157	2.6%	1,509,551	2.5%
222 Educational Media Services	755,865	1.2%	736,691	1.3%	732,450	1.2%
224 Educational Television	72,040	0.1%	76,671	0.1%	78,848	0.1%
225 Instruction Related Technology	392,462	0.6%	410,886	0.7%	410,340	0.7%
226 Supervision of Instructional Staff	763,722	1.3%	764,760	1.3%	698,949	1.2%
227 Academic Student Assessment	103,455	0.2%	130,319	0.2%	168,967	0.3%
229 Other Instructional Staff Services	346,873	0.6%	381,771	0.6%	395,694	0.7%
Total Instructional Staff Support	3,852,430	6.6%	3,919,255	6.8%	3,994,799	6.7%
231 Board of Education	105,460	0.2%	106,380	0.2%	106,380	0.2%
232 Executive Administration	553,031	0.8%	533,759	0.9%	534,769	0.9%
Total General Administration	658,491	1.0%	640,139	1.1%	641,149	1.1%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2024-25		2025-26		2025-26	
	ACTUAL	% of TOTAL	ORIGINAL BUDGET	% of TOTAL	FIRST BUDGET REVISION	% of TOTAL
241 Office of the Principal	3,147,130	5.6%	3,137,226	5.3%	3,154,424	5.3%
249 Other School Administration	55,665	0.0%	37,923	0.1%	43,340	0.1%
Total School Administration	3,202,795	5.6%	3,175,149	5.4%	3,197,764	5.4%
252 Fiscal Services	855,079	1.2%	692,641	1.4%	706,038	1.2%
257 Internal Services	212,574	0.2%	213,360	0.3%	276,455	0.5%
259 Other Business	552,862	0.1%	75,047	1.0%	21,659	0.0%
Total Business Services	1,620,514	1.5%	981,048	2.7%	1,004,152	1.7%
261 Operating Buildings Services	6,393,530	10.3%	6,180,926	10.4%	6,269,987	10.5%
266 Building Security	663,510	0.7%	627,968	1.1%	696,877	1.2%
Total Operations and Maintenance	7,057,039	11.0%	6,808,894	11.5%	6,966,864	11.7%
271 Pupil Transportation	1,867,258	3.2%	1,816,800	3.1%	1,953,207	3.3%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	103,181	0.1%	114,642	0.2%	115,622	0.2%
283 Staff/Personnel Services	561,332	1.1%	570,920	1.0%	583,352	1.0%
284 Non-Instructional Technology	467,897	1.2%	547,995	1.0%	550,346	0.9%
285 Pupil Accounting	184,384	0.3%	184,522	0.3%	186,928	0.3%
Total Central Support Services	1,316,794	2.8%	1,418,079	2.4%	1,436,248	2.4%
Total Support Services	24,545,504	40.4%	23,935,726	41.6%	24,352,952	40.9%
293 Athletic Activities	1,064,486	1.9%	1,111,038	1.9%	1,134,258	1.9%
3xx Community Services	33,360	0.1%	50,025	0.1%	44,838	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	66,762	0.2%	21,670	0.0%	21,670	0.0%
Total ¹	58,357,332	100.0%	58,148,797	100.0%	59,606,164	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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
18,109	Food Sales	30,000	20,000	(10,000)	1,891
17,791	Catered Events	15,250	27,001	11,751	9,210
0	Other	0	0	0	0
	State:				
	Breakfast - Supplemental	0	0	0	0
14,010	At-Risk	13,600	15,733	2,133	1,723
96,656	Lunch	94,700	86,911	(7,789)	(9,745)
10,786	31j 10 Cents	12,800	0	(12,800)	(10,786)
734,283	30d Expanded Breakfast and Lunch Program	775,600	714,438	(61,162)	(19,845)
	Federal:				
227,607	Breakfast	225,700	254,029	28,329	26,422
918,628	Lunch	906,100	963,731	57,631	45,103
15,279	SSO/SFSP	15,000	7,519	(7,481)	(7,760)
0	Supply Chain Assistance	0	0	0	0
0	Local Food for Schools	0	0	0	0
159,856	USDA Commodities (Entitlement and Bonus)	138,000	161,650	23,650	1,794
<u>2,213,004</u>	Total Revenues	<u>2,226,750</u>	<u>2,251,012</u>	<u>24,262</u>	<u>38,008</u>
	Expenditures:				
76,951	Salaries	83,000	101,101	18,101	24,150
36,847	Employee Benefits	38,800	38,582	(218)	1,735
273,799	Purchased Services	932,253	957,553	25,300	683,754
1,044,015	Supplies & Materials	1,119,990	1,106,674	(13,316)	62,659
32,758	Capital Outlay	35,000	35,000	0	2,242
694,924	Other	20,000	19,000	(1,000)	(675,924)
<u>2,159,294</u>	Total Expenditures	<u>2,229,043</u>	<u>2,257,910</u>	<u>28,867</u>	<u>98,616</u>
53,710	Excess (Deficit) of Revenues over (under) Expenditures	(2,293)	(6,898)	(4,605)	(60,608)
	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>
53,710	Increase (Decrease) in Fund Balance	(2,293)	(6,898)	(4,605)	(60,608)
656,025	Fund Balance - Beginning of Year	646,376	709,735	63,359	53,710
709,735	Fund Balance - End of Year	644,083	702,837	58,754	(6,898)
32.9%	Fund Balance as a Percentage of Expenditures	28.9%	31.1%		
708,845	Max. Fund Balance three Months of Operating Costs	731,348	740,970		

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
10,619	Donley Elementary	11,000	7,900	(3,100)	(2,719)
7,865	Glencairn Elementary	12,800	10,700	(2,100)	2,835
7,523	Marble Elementary	5,000	5,500	500	(2,023)
2,388	Robert L Green Elementary	4,000	2,000	(2,000)	(388)
18,788	Red Cedar Elementary	16,900	40,000	23,100	21,212
5,198	Whitehills Elementary	6,100	6,700	600	1,502
82,678	MacDonald Middle School	55,000	60,000	5,000	(22,678)
473,986	East Lansing High School	405,900	415,000	9,100	(58,986)
<u>609,045</u>	Total Revenues	<u>516,700</u>	<u>547,800</u>	<u>31,100</u>	<u>(61,245)</u>
	Expenditures:				
9,014	Donley Elementary	7,200	7,500	300	(1,514)
9,244	Glencairn Elementary	16,100	14,400	(1,700)	5,156
11,287	Marble Elementary	13,200	12,800	(400)	1,513
6,516	Robert L Green Elementary	6,000	5,300	(700)	(1,216)
19,913	Red Cedar Elementary	14,600	25,000	10,400	5,087
4,424	Whitehills Elementary	3,700	3,700	0	(724)
76,226	MacDonald Middle School	48,500	54,500	6,000	(21,726)
478,160	East Lansing High School	368,500	390,000	21,500	(88,160)
<u>614,784</u>	Total Expenditures	<u>477,800</u>	<u>513,200</u>	<u>35,400</u>	<u>(101,584)</u>
5					
(5,739)	Excess (Deficit) of Revenues over (under) Expenditures	38,900	34,600	(4,300)	40,339
	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>
(5,739)	Increase (Decrease) in Fund Balance	38,900	34,600	(4,300)	40,339
<u>497,270</u>	Fund Balance - Beginning of Year	<u>507,270</u>	<u>491,531</u>	<u>(15,739)</u>	<u>(5,739)</u>
<u>491,531</u>	Fund Balance - End of Year	<u>546,170</u>	<u>526,131</u>	<u>(20,039)</u>	<u>34,600</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
3,286,485	Current Property Taxes (net 0.50% est. delinquent)	0	0	0	(3,286,485)
3,704	Payment in Lieu of Taxes	0	0	0	(3,704)
4,165	Delinquent Property Taxes (includes penalties & interest)	0	0	0	(4,165)
44,984	Interest on Investments	0	0	0	(44,984)
0	Other	0	0	0	0
<u>3,339,338</u>	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,339,338)</u>
	Expenditures:				
	Due November:				
0	Interest on Bonded Debt	0	0	0	0
	Due May:				
2,590,000	Redemption of Principal (matures May 2030)	12,300,000	0	(12,300,000)	(2,590,000)
750,750	Interest on Bonded Debt	0	0	0	(750,750)
509	Dues and Fees	0	375	375	(134)
2,388	Property Tax Refunds (MTT/STC/Board of Review)	0	0	0	(2,388)
117,986	Other - Costs of Bond Issuance	0	9,907	9,907	(108,079)
<u>3,461,633</u>	Total Expenditures	<u>12,300,000</u>	<u>10,282</u>	<u>(12,289,718)</u>	<u>(3,451,351)</u>
(122,295)	Excess (Deficit) of Revenues over (under) Expenditures	(12,300,000)	(10,282)	12,289,718	112,013
	Other Financing (Uses) Sources				
0	Operating Transfers	(303,641)	0	303,641	0
(185,014)	Sale of Bonds	12,300,000	0	(12,300,000)	185,014
<u>(185,014)</u>	Total Other Financing (Uses) Sources	<u>11,996,359</u>	<u>0</u>	<u>(11,996,359)</u>	<u>185,014</u>
(307,309)	Increase (Decrease) in Fund Balance	(303,641)	(10,282)	293,359	297,027
<u>317,591</u>	Fund Balance - Beginning of Year	<u>303,641</u>	<u>10,282</u>	<u>(293,359)</u>	<u>(307,309)</u>
<u>10,282</u>	Fund Balance - End of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,282)</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
4,433,654	Current Property Taxes (net 0.50% est. delinquent)	4,114,200	4,159,500	45,300	(274,154)
4,996	Payment in Lieu of Taxes	7,200	9,000	1,800	4,004
10,027	Delinquent Property Taxes (includes penalties & interest)	2,400	2,400	0	(7,627)
47,476	Interest on Investments	45,500	58,633	13,133	11,157
0	Other	0		0	0
<u>4,496,153</u>	Total Revenues	<u>4,169,300</u>	<u>4,229,533</u>	<u>60,233</u>	<u>(266,620)</u>
	Expenditures:				
	Due November:				
1,208,625	Interest on Bonded Debt	1,168,625	1,168,625	0	(40,000)
	Due May:				
2,000,000	Redemption of Principal (matures May 2042)	2,200,000	2,200,000	0	200,000
1,208,625	Interest on Bonded Debt	1,168,625	1,168,625	0	(40,000)
509	Dues and Fees	500	500	0	(9)
3,183	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	(1,183)
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,420,942</u>	Total Expenditures	<u>4,539,750</u>	<u>4,539,750</u>	<u>0</u>	<u>118,808</u>
75,211	Excess (Deficit) of Revenues over (under) Expenditures	(370,450)	(310,217)	60,233	(385,428)
	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>
75,211	Increase (Decrease) in Fund Balance	(370,450)	(310,217)	60,233	(385,428)
369,004	Fund Balance - Beginning of Year	430,954	444,215	13,261	75,211
<u>444,215</u>	Fund Balance - End of Year	<u>60,504</u>	<u>133,998</u>	<u>73,494</u>	<u>(310,217)</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,891,279	Current Property Taxes (net 0.50% est. delinquent)	1,754,100	1,773,400	19,300	(117,879)
2,131	Payment in Lieu of Taxes	2,500	4,000	1,500	1,869
4,233	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	(3,233)
19,632	Interest on Investments	21,000	24,500	3,500	4,868
0	Other	0		0	0
<u>1,917,275</u>	Total Revenues	<u>1,778,600</u>	<u>1,802,900</u>	<u>24,300</u>	<u>(114,375)</u>
	Expenditures:				
	Due November:				
484,650	Interest on Bonded Debt	466,350	466,350	0	(18,300)
	Due May:				
915,000	Redemption of Principal (matures May 2044)	980,000	980,000	0	65,000
484,650	Interest on Bonded Debt	466,350	466,350	0	(18,300)
509	Dues and Fees	500	500	0	(9)
1,344	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(344)
0	Other - Costs of Bond Issuance	0	0	0	0
<u>1,886,153</u>	Total Expenditures	<u>1,914,200</u>	<u>1,914,200</u>	<u>0</u>	<u>28,047</u>
31,122	Excess (Deficit) of Revenues over (under) Expenditures	(135,600)	(111,300)	24,300	(142,422)
	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>
31,122	Increase (Decrease) in Fund Balance	(135,600)	(111,300)	24,300	(142,422)
145,470	Fund Balance - Beginning of Year	169,270	176,592	7,322	31,122
<u>176,592</u>	Fund Balance - End of Year	<u>33,670</u>	<u>65,292</u>	<u>31,622</u>	<u>(111,300)</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
155,521	Current Property Taxes (net 0.50% est. delinquent)	574,100	580,400	6,300	424,879
0	Payment in Lieu of Taxes	0	1,200	1,200	1,200
0	Delinquent Property Taxes (includes penalties & interest)	0	150	150	150
564	Interest on Investments	6,000	6,000	0	5,436
0	Other	0		0	0
<u>156,085</u>	Total Revenues	<u>580,100</u>	<u>587,750</u>	<u>7,650</u>	<u>431,665</u>
	Expenditures:				
	Due November:				
90,900	Interest on Bonded Debt	90,900	90,900	0	0
	Due May:				
0	Redemption of Principal (matures May 2033)	340,000	340,000	0	340,000
63,125	Interest on Bonded Debt	90,900	90,900	0	27,775
633	Dues and Fees	500	510	10	(123)
97	Property Tax Refunds (MTT/STC/Board of Review)	0		0	(97)
0	Other - Costs of Bond Issuance	0		0	0
<u>154,755</u>	Total Expenditures	<u>522,300</u>	<u>522,310</u>	<u>10</u>	<u>367,555</u>
1,330	Excess (Deficit) of Revenues over (under) Expenditures	57,800	65,440	7,640	64,110
	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>
1,330	Increase (Decrease) in Fund Balance	57,800	65,440	7,640	64,110
0	Fund Balance - Beginning of Year	675	1,330	655	1,330
<u>1,330</u>	Fund Balance - End of Year	<u>58,475</u>	<u>66,770</u>	<u>8,295</u>	<u>65,440</u>

EAST LANSING PUBLIC SCHOOLS
2025 DEBT FUND (SAFETY, SECURITY, AND ACCESSIBILITY - SERIES 2 AND REFUNDING BOND)
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

<u>2024-25 ACTUAL</u>	<u>2025-26 ORIGINAL BUDGET</u>	<u>2025-26 FIRST BUDGET REVISION</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET</u>	<u>\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL</u>
Revenues:				
Local:				
0	3,603,900	3,643,600	39,700	3,643,600
0	0	8,000	8,000	8,000
0	0	1,000	1,000	1,000
0	28,800	50,100	21,300	50,100
0	0	0	0	0
<u>0</u>	<u>3,632,700</u>	<u>3,702,700</u>	<u>70,000</u>	<u>3,702,700</u>
Expenditures:				
Due November:				
0	447,249	447,767	518	447,767
Due May:				
0	2,545,000	2,545,000	0	2,545,000
0	606,000	606,000	0	606,000
0	500		(500)	0
0	0		0	0
0	0		0	0
<u>0</u>	<u>3,598,749</u>	<u>3,598,767</u>	<u>18</u>	<u>3,598,767</u>
0	33,951	103,933	69,982	103,933
Other Financing (Uses) Sources				
0	303,641		(303,641)	0
0	0	0	0	0
<u>0</u>	<u>303,641</u>	<u>0</u>	<u>(303,641)</u>	<u>0</u>
0	337,592	103,933	(233,659)	103,933
0	0	0	0	0
<u>0</u>	<u>337,592</u>	<u>103,933</u>	<u>(233,659)</u>	<u>103,933</u>

EAST LANSING PUBLIC SCHOOLS 2019 SINKING FUND

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE ORIGINAL BUDGET vs. FIRST REVISION	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
1,486,872	Current Property Taxes (net 0.50% est. delinquent)	1,486,700	1,518,100	31,400	31,228
1,739	Payment in Lieu of Taxes	2,400	2,400	0	661
1,899	Delinquent Property Taxes (includes penalties & interest)	1,000	1,500	500	(399)
0	Interest on Investments	0		0	0
0	Other	11,400	0	(11,400)	0
<u>1,490,510</u>	Total Revenues	<u>1,501,500</u>	<u>1,522,000</u>	<u>20,500</u>	<u>31,490</u>
	Expenditures:				
14,425	Donley Elementary	44,800	24,800	(20,000)	10,375
18,869	Glencairn Elementary	40,000	21,000	(19,000)	2,131
12,372	Marble Elementary	40,000	20,000	(20,000)	7,628
35,385	Robert L Green Elementary	40,000	21,000	(19,000)	(14,385)
16,191	Red Cedar Elementary	40,000	78,000	38,000	61,809
22,467	Whitehills Elementary	44,800	36,164	(8,636)	13,697
362,027	MacDonald Middle School	907,000	121,000	(786,000)	(241,027)
460,748	East Lansing High School	334,683	404,621	69,938	(56,127)
0	Towar	9,800	9,800	0	9,800
1,109	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	(109)
<u>943,594</u>	Total Expenditures	<u>1,502,083</u>	<u>737,385</u>	<u>(764,698)</u>	<u>(206,209)</u>
546,916	Excess (Deficit) of Revenues over (under) Expenditures	(583)	784,615	785,198	237,699
0	Other Financing (Uses) Sources - Operating Transfers	0	0	0	0
546,916	Increase (Decrease) in Fund Balance	(583)	784,615	785,198	237,699
596,418	Fund Balance - Beginning of Year	874,818	1,143,334	268,516	546,916
<u>1,143,334</u>	Fund Balance - End of Year	<u>874,235</u>	<u>1,927,949</u>	<u>1,053,714</u>	<u>784,615</u>

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

2024-25 ACTUAL		2025-26 ORIGINAL BUDGET	2025-26 FIRST BUDGET REVISION	\$ CHANGE FIRST BUDGET REVISION vs. ORIGINAL BUDGET	\$ CHANGE FIRST BUDGET REVISION vs. vs. 2024-25 ACTUAL
	Revenues:				
	Local:				
167,142	Interest on Investments	120,000	98,000	(22,000)	(69,142)
0	Other	0	0	0	0
<u>167,142</u>	Total Revenues	<u>120,000</u>	<u>98,000</u>	<u>(22,000)</u>	<u>(69,142)</u>
	Expenditures:				
4,331	MacDonald Middle School	100,000	0	(100,000)	(4,331)
761,844	East Lansing High School	500,000	0	(500,000)	(761,844)
1,450,706	Towar (Admin)	278,025	2,546,286	2,268,261	1,095,580
<u>2,216,881</u>	Total Expenditures	<u>878,025</u>	<u>2,546,286</u>	<u>1,668,261</u>	<u>329,405</u>
<u>(2,049,739)</u>	Excess (Deficit) of Revenues over (under) Expenditures	<u>(758,025)</u>	<u>(2,448,286)</u>	<u>(1,690,261)</u>	<u>(398,547)</u>
	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>
<u>(2,049,739)</u>	Increase (Decrease) in Fund Balance	<u>(758,025)</u>	<u>(2,448,286)</u>	<u>(1,690,261)</u>	<u>(398,547)</u>
<u>4,498,025</u>	Fund Balance - Beginning of Year	<u>758,025</u>	<u>2,448,286</u>	<u>1,690,261</u>	<u>(2,049,739)</u>
<u><u>2,448,286</u></u>	Fund Balance - End of Year	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(2,448,286)</u></u>

EAST LANSING PUBLIC SCHOOLS
2025 CAPITAL PROJECTS FUND (SAFETY, SECURITY AND ACCESSIBILITY BOND)- Series II & 2015 Refunding Bond
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

<u>2024-25 ACTUAL</u>		<u>2025-26 ORIGINAL BUDGET</u>	<u>2025-26 FIRST BUDGET REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. FIRST BUDGET REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. vs. 2024-25 ACTUAL</u>
	Revenues:				
	Local:				
25,082	Interest on Investments	140,000	600,000	460,000	574,918
0	Other	0	0	0	0
<u>25,082</u>	Total Revenues	<u>140,000</u>	<u>600,000</u>	<u>460,000</u>	<u>574,918</u>
	Expenditures:				
84,590	MacDonald Middle School	2,000,000	564,100	(1,435,900)	479,510
84,590	East Lansing High School	13,000,000	11,000,000	(2,000,000)	10,915,410
129,284	Towar (Admin)	4,000,000	5,000,000	1,000,000	4,870,716
<u>298,464</u>	Total Expenditures	<u>19,000,000</u>	<u>16,564,100</u>	<u>(2,435,900)</u>	<u>16,265,636</u>
(273,382)	Excess (Deficit) of Revenues over (under) Expenditures	(18,860,000)	(15,964,100)	2,895,900	(15,690,718)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
18,948,511	Sale of Bonds	18,900,000	0	(18,900,000)	(18,948,511)
<u>18,948,511</u>	Total Other Financing (Uses) Sources	<u>18,900,000</u>	<u>0</u>	<u>(18,900,000)</u>	<u>(18,948,511)</u>
18,675,129	Increase (Decrease) in Fund Balance	40,000	(15,964,100)	(16,004,100)	(34,639,229)
<u>0</u>	Fund Balance - Beginning of Year	<u>0</u>	<u>18,675,129</u>	<u>18,675,129</u>	<u>18,675,129</u>
<u>18,675,129</u>	Fund Balance - End of Year	<u>40,000</u>	<u>2,711,029</u>	<u>2,671,029</u>	<u>(15,964,100)</u>

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

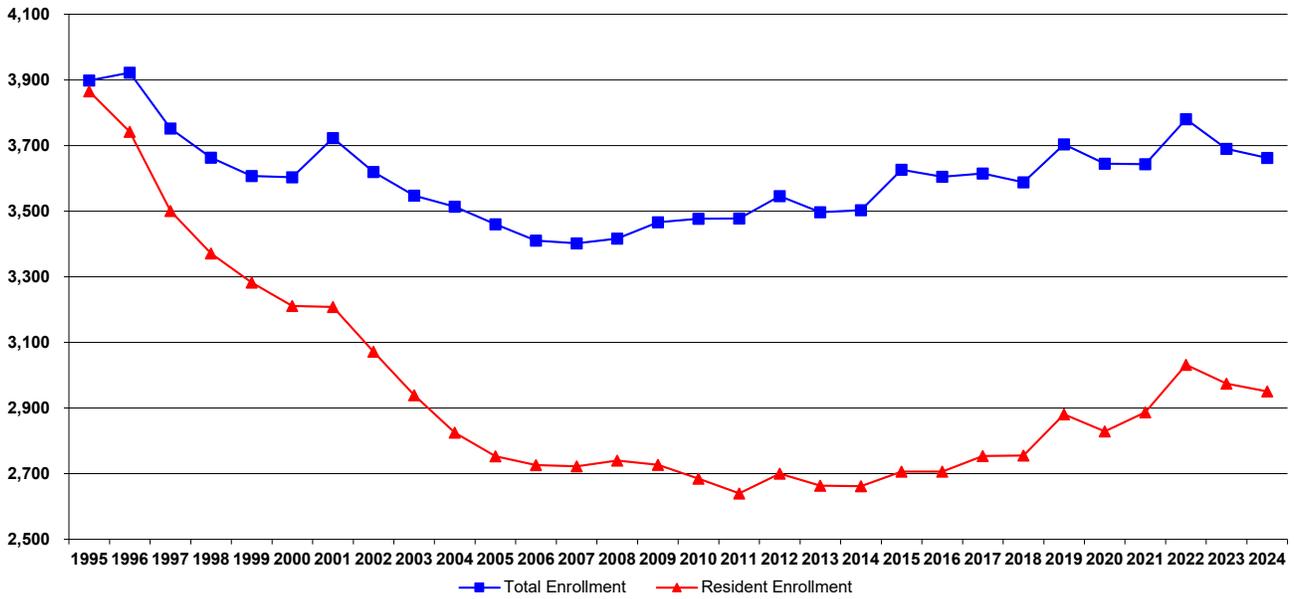
	10/4/2023 Fall 23	2/8/2023 Supp 23	2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	2024-25 Blended Count	10/1/2025 Fall 25	2/12/2025 Supp 25	Projected 2025-26 Blended Count
ELEMENTARY:									
Donley	274.00	262.00	272.80	262.00	273.00	263.10	262.00	262.00	262.00
Glencairn	296.00	299.00	296.30	298.00	294.00	297.60	290.00	290.00	290.00
Marble	301.00	297.00	300.60	306.00	306.00	306.00	302.15	306.00	302.54
Robert L Green	272.33	294.38	274.54	274.08	270.80	273.75	281.82	278.18	281.46
Red Cedar	209.44	221.31	210.63	210.45	224.82	211.89	184.87	202.40	186.62
Whitehills	274.00	297.00	276.30	286.00	276.00	285.00	282.00	290.00	282.80
Total Elementary	1,626.77	1,670.69	1,631.17	1,636.53	1,644.62	1,637.34	1,602.84	1,628.58	1,605.42
MacDonald Middle School	838.41	852.73	839.84	854.17	832.06	851.96	837.00	849.00	838.20
East Lansing High School	1,181.90	1,164.42	1,180.15	1,164.49	1,155.13	1,163.55	1,194.95	1,144.13	1,189.87
Sec 23a (Graduation Alliance)	43.33	0.00	43.33	40.33	0.00	40.33	38.00	0.00	38.00
TOTAL PUPIL MEMBERSHIP	3,690.41	3,687.84	3,694.49	3,695.52	3,631.81	3,693.18	3,672.79	3,621.71	3,671.49
Blended FTE count change from prior year			(70.08)			(1.31)			(21.69)
Blended FTE % change from prior year			-1.9%			0.0%		3,620.88	-0.6%
Fall FTE count change from prior year	(89.97)			5.11			(22.73)	0.83	

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

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

Grade Level	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Change from Prior Year Fall Count
Early Childhood Special Education	17.75	16.00	16.00	22.00	16.00	18.00	17.20	17.44	21.45	13.87	(7.58)
Kindergarten	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00	235.00	(37.00)
1st Grade	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00	246.15	(0.85)
2nd Grade	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00	252.00	(12.00)
3rd Grade	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83	284.00	(2.83)
4th Grade	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25	295.48	29.23
5th Grade	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00	276.34	(2.66)
Elementary Total	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	1,602.84	(33.69)
6th Grade	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00	291.00	5.00
7th Grade	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17	280.00	10.83
8th Grade	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00	266.00	(33.00)
Middle School Total	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17	837.00	(17.17)
9th Grade	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88	318.16	18.28
10th Grade	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93	298.16	1.23
11th Grade	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56	281.83	(9.73)
12th Grade (plus Sec 23a)	280.68	270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45	334.80	18.35
High School Total	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	1,232.95	28.13
TOTAL PUPIL MEMBERSHIP COUNT	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	3,672.79	(22.73)
FTE change from prior year	3,604.80	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	5.11	(22.73)	

**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	3,662	2,951	711	80.6%	19.4%	596	16.3%
2025	3,634	2,938	696	80.8%	19.2%	604	16.6%

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	2025 Tax Year (TY)	2024 Tax Year	2023 TY	2022 TY	2021 TY
		2025-26	2024-25	2023-24	2022-23	2021-22
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	0.9956	0.9972	0.9972	0.9990
2025 Debt Fund - ALL	N/A	2.2600	0.1000	0.0000	0.0000	0.0000
2024 Debt Fund - ALL	N/A	0.3600	0.1000	0.0000	0.0000	0.0000
2020 Debt Fund - ALL	N/A	1.1000	1.2200	1.1300	1.0000	0.7600
2017 Debt Fund - ALL	N/A	2.5800	2.8600	2.8600	3.0000	3.1400
2015 Debt Fund - ALL	N/A	0.0000	2.1200	2.3100	2.6300	2.9000
Total Debt		6.3000	6.3000	6.3000	6.6300	6.8000
Total PRE (Homestead)		7.2956	7.2956	7.2972	7.6272	7.7990
Total Non-PRE (Non-Homestead)		25.2956	25.2956	25.2972	25.6272	25.7990
Headlee Reduction ¹ - ALL		NO	YES - 0.9984	NO	YES - 0.9982	YES - 0.9990
Headlee Reduction ¹ - Non-PRE (Non-Homestead)		NO	YES - 0.9984	NO	YES - 0.9995	NO
Operating - Non-PRE (Non-Homestead) authorized millage rate only		21.9384	21.9384	21.9736	21.9736	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	2025-26	2024-25	\$ Change	% Change
City of East Lansing	76.8%	1,157,519,658	1,108,075,194	49,444,464	4.46%
City of Lansing	3.4%	51,063,061	48,512,477	2,550,584	5.26%
Bath Township	3.7%	55,801,483	54,846,379	955,104	1.74%
DeWitt Township	0.1%	1,978,913	1,922,332	56,581	2.94%
Lansing Township	0.0%	164,082	161,340	2,742	1.70%
Meridian Township	15.9%	240,122,731	226,583,272	13,539,459	5.98%
	100.0%	1,506,649,928	1,440,100,994	66,548,934	4.62%

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)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	578,108,946	546,418,941	31,690,005	5.80%
City of Lansing	9,646,860	9,188,524	458,336	4.99%
Bath Township	0	0	0	N/A
DeWitt Township	46,241	44,851	1,390	3.10%
Lansing Township	0	0	0	N/A
Meridian Township	181,256,025	168,122,264	13,133,761	7.81%
	769,058,072	723,774,580	45,283,492	6.26%
Percent of total taxable value	51.0%	50.5%		

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)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	28,424,600	30,193,100	(1,768,500)	-5.86%
City of Lansing	2,520,000	3,118,800	(598,800)	-19.20%
Bath Township	1,695,400	1,859,300	(163,900)	-8.82%
DeWitt Township	218,500	178,200	40,300	22.62%
Lansing Township	0	0	0	N/A
Meridian Township	345,600	487,000	(141,400)	-29.03%
	33,204,100	35,836,400	(2,632,300)	-7.35%
Percent of total taxable value	2.2%	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)

	2025-26	2024-25	\$ Change	% Change
City of East Lansing	550,986,112	531,463,153	19,522,959	3.67%
City of Lansing	38,896,201	36,205,153	2,691,048	7.43%
Bath Township	54,106,083	52,987,079	1,119,004	2.11%
DeWitt Township	1,714,172	1,699,281	14,891	0.88%
Lansing Township	164,082	161,340	2,742	1.70%
Meridian Township	58,521,106	57,974,008	547,098	0.94%
	704,387,756	680,490,014	23,897,742	3.51%
Percent of total taxable value	46.8%	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	2025 TAX YEAR TAXABLE VALUATION ¹	OPERATING MILLAGE (GENERAL FUND)			2019 SINKING FUND 0.9956	2015 DEBT FUND 0.0000	2017 DEBT FUND 2.5800	2020 DEBT FUND 1.1000	2024 DEBT FUND 0.3600	2025 DEBT FUND 2.2600
			Non-PRE	Commercial Personal	TOTAL OPERATING						
			18.0000	6.0000							
City of East Lansing											
	Ingham										
PRE (includes Industrial Personal)		553,438,620			\$ 551,003	\$ -	\$ 1,427,871	\$ 608,782	\$ 199,237	\$ 1,250,771	
Commercial Personal		28,417,400		\$ 170,504	28,292	0	73,316	31,259	10,230	64,223	
Non-PRE		549,728,239	\$ 9,895,108		547,309	0	1,418,298	604,701	197,902	1,242,385	
Capture - PRE		10,873,113				0	28,052	11,960	3,914	24,573	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		76,979,477				0	198,607	84,677	27,712	173,973	
TOTAL CITY OF EAST LANSING		1,219,436,849	9,895,108	170,504	1,126,604	0	3,146,144	1,341,379	438,995	2,755,925	
City of East Lansing											
	Clinton										
PRE		24,670,326			24,561	0	63,649	27,137	8,881	55,754	
Commercial Personal		7,200		43	7	0	18	7	2	16	
Non-PRE		1,257,873	22,641		1,252	0	3,245	1,383	452	2,842	
TOTAL CITY OF EAST LANSING		25,935,399	22,641	43	25,820	0	66,912	28,527	9,335	58,612	
City of Lansing											
	Ingham										
PRE		9,646,860			9,604	0	24,888	10,611	3,472	21,801	
Commercial Personal		2,520,000		15,120	2,508	0	6,501	2,772	907	5,695	
Non-PRE		38,896,201	700,131		38,725	0	100,352	42,785	14,002	87,905	
Capture - PRE		0				0	0	0	0	0	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		25,799,904			25,686	0	66,563	28,379	9,287	58,307	
TOTAL CITY OF LANSING		76,862,965	700,131	15,120	76,523	0	198,304	84,547	27,668	173,708	
Lansing Township											
	Ingham										
PRE		0			0	0	0	0	0	0	
Commercial Personal		0		0	0	0	0	0	0	0	
Non-PRE		164,082	2,953		163	0	423	180	59	370	
TOTAL LANSING TOWNSHIP		164,082	2,953	0	163	0	423	180	59	370	
Meridian Township											
	Ingham										
PRE		181,256,025			180,458	0	467,640	199,381	65,252	409,638	
Commercial Personal		345,600		2,073	344	0	891	380	124	781	
Non-PRE		58,521,106	1,053,379		58,263	0	150,984	64,373	21,067	132,257	
TOTAL MERIDIAN TOWNSHIP		240,122,731	1,053,379	2,073	239,065	0	619,515	264,134	86,443	542,676	
DeWitt Township											
	Clinton										
PRE		46,241			46	0	119	50	16	104	
Commercial Personal		218,500		1,311	217	0	563	240	78	493	
Non-PRE		1,714,172	30,855		1,706	0	4,422	1,885	617	3,874	
TOTAL DEWITT TOWNSHIP		1,978,913	30,855	1,311	1,969	0	5,104	2,175	711	4,471	
Bath Township											
	Clinton										
PRE		0			0	0	0	0	0	0	
Commercial Personal		1,695,400		10,172	1,687	0	4,374	1,864	610	3,831	
Non-PRE		54,106,083	973,909		53,868	0	139,593	59,516	19,478	122,279	
TOTAL BATH TOWNSHIP		55,801,483	973,909	10,172	55,555	0	143,967	61,380	20,088	126,110	
Total PRE (Homestead)		779,931,185	0	0	765,672	0	2,012,219	857,921	280,772	1,762,641	
Total Commercial Personal		33,204,100	0	199,223	33,055	0	85,663	36,522	11,951	75,039	
Total Non-PRE (Non-Homestead)		807,167,137	12,678,976	0	726,972	0	2,082,487	887,879	290,576	1,824,192	
Grand Total (includes Capture)		1,620,302,422	\$ 12,678,976	\$ 199,223	\$ 12,878,199	\$ 1,525,699	\$ -	\$ 4,180,369	\$ 1,782,322	\$ 583,299	
Less Capture Amount		(113,652,494)								\$ 10,207,862	
Grand Total (excludes Capture)		1,506,649,928								\$ 24,611,760	

¹ As of November 5, 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>