



East Lansing Public Schools

BUDGET BOOK 2025-26 ORIGINAL BUDGET

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Date: 06/09/2025

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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 – Dr. Estrella Torrez
Trustee – Abbie Tykocki

Administration:

Superintendent – Dori Leyko
Deputy Superintendent – Glenn Mitcham
Chief Human Resources Officer – Rulesha Glover-Payne
Director of Equity and Social Justice – Klaudia Burton
Director of Finance – Lisa Allen
Director of Health and Safety – Matt Morales
Director of Operations and Maintenance – Billy Hastings
Director of Special Education – Precios Armstrong
Director of Technology and Communications – Christian Palasty
East Lansing High School Principal – Ashley Schwarzbek
East Lansing High School Associate Principal – Quiana Davis-Lewis
East Lansing High School Associate Principal – Jeff Lampi
East Lansing High School Director of Athletics and Activities – Nikki Norris
MacDonald Middle School Principal – Amy Martin
MacDonald Middle School Associate Principal – John Atkinson
Donley Elementary Principal – Tracey Barton
Glencairn Elementary Principal – Justyne Richardson
Marble Elementary Principal – Josh Robertson
Robert L Green Elementary Principal – Amy Webster
Red Cedar Elementary Principal – Rinard Pugh
Whitehills Elementary Principal – Molly Williams

GENERAL FUND APPROPRIATIONS

RESOLUTION FOR ADOPTION BY THE EAST LANSING BOARD OF EDUCATION

RESOLVED: That this resolution shall be the General Fund appropriations of East Lansing Public Schools (the School District) for the fiscal year 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 \$12,482,706 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					\$	13,603,263
State						36,296,044
Federal						1,001,545
Incoming Transfers						5,762,241
Other Financing Sources (Uses)						30,000
Total Revenues & Other Financing Sources (Uses)					\$	56,693,093
Total Fund Balance, July 1, 2025						14,818,362
Total Available to Appropriate					\$	71,511,455

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:

Basic Programs	\$	24,329,735
Added Needs		8,700,603
		<hr/>
Total Instruction	\$	33,030,338
Support Services:		
Pupil Services		5,176,362
Instructional Staff Services		3,919,255
General Administration		640,139
School Administration		3,175,149
Business Services		981,048
Operations and Maintenance		6,808,894
Pupil Transportation		1,816,800
Central Services		1,418,079
Athletic Activities		1,111,038
		<hr/>
Total Support Services	\$	25,046,764
Community Services		50,025
Payments to Other Government Agencies		-
Debt Services		21,670
		<hr/>
Total Appropriations	\$	58,148,797
Total Fund Balance, June 30, 2026	\$	13,362,658
		<hr/> <hr/>

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	\$	45,250
State		896,700
Federal		1,284,800
Other Financing Sources (Uses)		-
 Total Revenues & Other Financing Sources (Uses)	 \$	 2,226,750
 Total Fund Balance, July 1, 2025		 646,376
 Total Available to Appropriate	 \$	 2,873,126

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	\$	121,800
Purchased Services		932,253
Supplies & Materials		1,119,990
Capital Outlay		35,000
Other		20,000
 Total Appropriations	 \$	 2,229,043
 Total Fund Balance, June 30, 2026	 \$	 644,083

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:

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	\$	516,700
Other Financing Sources (Uses)		-
Total Revenues & Other Financing Sources (Uses)	\$	516,700
Total Fund Balance, July 1, 2025		507,270
Total Available to Appropriate	\$	1,023,970

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	\$	477,800
Total Appropriations	\$	477,800
Total Fund Balance, June 30, 2026	\$	546,170

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

		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	Change	
1	Revenues:				1
2	Blended Enrollment	3,693.18	3,718.66	25.48	2
3	Foundation Allowance	\$ 9,608	\$ 10,000	\$ 392	3
4	Property Taxable Values (excludes Captured Values)	\$ 1,431,637,496	\$ 1,476,018,227	3.10%	4
5	Property Taxes Delinquent %	1.50%	1.50%	0.00%	5
6	Current Property Taxes	\$ 12,138,000	\$ 12,514,000	\$ 376,000	6
7	Prop A/Disc./SE Headlee	\$ 25,543,064	\$ 27,092,754	\$ 1,549,690	7
8	MPERS 147 Funds	\$ 6,670,009	\$ 5,601,141	\$ (1,068,868)	8
9	Prior Year State Aid Adjustments	\$ 910,159	\$ 251,614	\$ (658,545)	9
10	At-Risk	\$ 1,908,887	\$ 1,999,299	\$ 90,412	10
11	Federal Grants	\$ 1,004,045	\$ 1,001,545	\$ (2,500)	11
12	County Special Education	\$ 5,835,818	\$ 5,519,128	\$ (316,690)	12
13	Expenditures:				13
		Per contract settlements	Estimates		
14	Employee wages				14
15	MPERS Rate (Pension & Health)	31.36%	29.91%	-1.45%	15
16	Health Insurance Renewal January 1st	17.00%	12.00%	-5.00%	16
17	Staffing FTEs:				17
18	Maintenance, Custodial, Grounds, & Courier	35.3	35.7	0.4	18
19	At-Wills	27.6	27.9	0.3	19
20	Central Office Administrators	8.5	6.5	(2.0)	20
21	ELESPPA (paraprofessionals)	78.0	76.8	(1.2)	21
22	AFSCME (administrative assistants)	19.4	19.6	0.2	22
23	ELEA (teachers)	246.7	248.9	2.2	23
24	Building Level Administrators	12.0	12.0	-	24
25	Superintendent	1.0	1.0	-	25

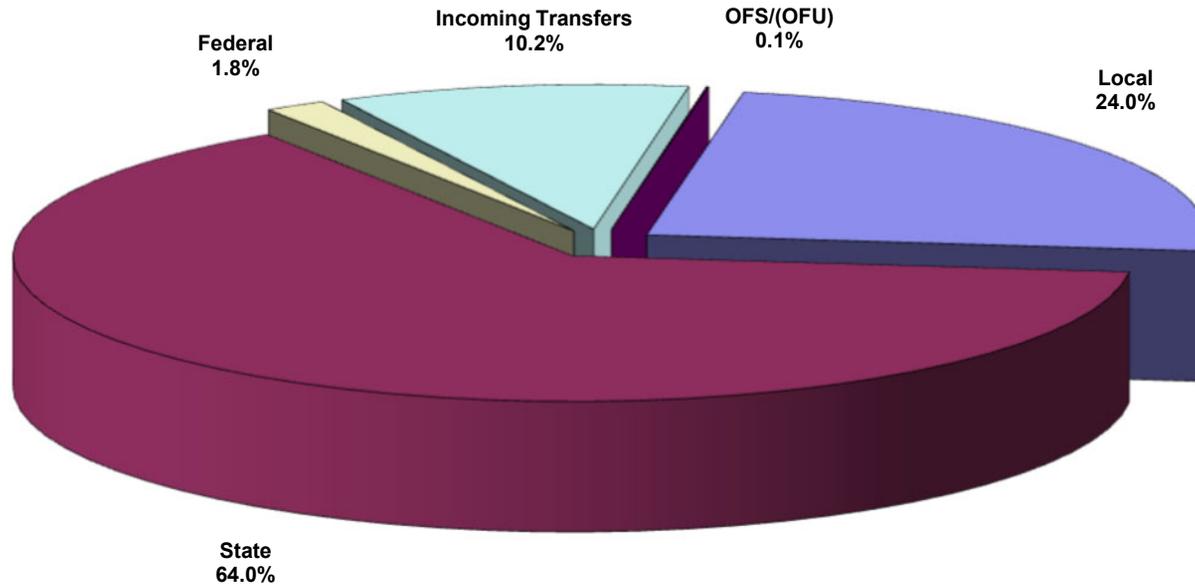
GENERAL FUND - Revenue & Expenditure Summary Comparison

		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	Change	
27					27
28	Revenues:				28
29	Local	\$ 13,372,049	\$ 13,603,263	\$ 231,214	29
30	State	37,160,666	36,296,044	(864,622)	30
31	Federal	1,004,045	1,001,545	(2,500)	31
32	Incoming Transfers	6,074,234	5,762,241	(311,993)	32
33	Other Financing Sources/(Uses)	25,000	30,000	5,000	33
34	Total Revenues	\$ 57,635,994	\$ 56,693,093	\$ (942,901)	34
35	Expenditures:				35
36	Salaries	\$ 27,882,115	\$ 28,152,879	\$ 270,764	36
37	Benefits	20,127,105	19,806,957	(320,148)	37
38	Purchase Services	3,075,608	2,977,882	(97,726)	38
39	Supplies & Materials	2,939,918	2,955,365	15,447	39
40	Capital Outlay	480,507	500,507	20,000	40
41	Other	5,168,352	4,640,722	(527,630)	41
42	Total Expenditures (before favorable variance)	\$ 59,673,604	\$ 59,034,312	\$ (639,292)	42
43	Favorable Expenditure Variance (1.5%)	\$ (895,104)	\$ (885,515)	\$ 9,589	43
44	Projected Add/(Draw) To/From Fund Balance	\$ (1,142,506)	\$ (1,455,704)	\$ (313,198)	44
45	Beginning Fund Balance	15,960,868	14,818,362	(1,142,506)	45
46	Ending Fund Balance	\$ 14,818,362	\$ 13,362,658	\$ (1,455,704)	46

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

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	TOTAL
REVENUES:					
Local:					
Property Taxes	12,544,000		6,455,500	1,490,100	20,489,600
Interest Earnings	650,000		72,500	120,000	842,500
Building Use	90,000				90,000
Food Sales		45,250			45,250
Athletics	91,385				91,385
Other	227,878	516,700	0	11,400	755,978
State	36,296,044	896,700			37,192,744
Federal	1,001,545	1,284,800			2,286,345
County Special Education and Misc. via IISD	5,762,241				5,762,241
Total Revenues	56,663,093	2,743,450	6,528,000	1,621,500	67,556,043
EXPENDITURES:					
Instruction:					
Basic Programs	24,329,735				24,329,735
Added Needs	8,700,603				8,700,603
Instructional Support Services:					
Pupil	5,176,362				5,176,362
Instructional Staff	3,919,255				3,919,255
School Administration	3,175,149				3,175,149
Non-Instructional Support Services:					
General Administration	640,139				640,139
Business	981,048		3,000	1,000	985,048
Operations and Maintenance	6,808,894				6,808,894
Pupil Transportation	1,816,800				1,816,800
Central	1,418,079				1,418,079
Athletics	1,111,038				1,111,038
Food Service		2,229,043			2,229,043
Student/School Activity		477,800			477,800
Community	50,025				50,025
Payments to Other Gov't Agencies and Prior Period Adj.	0				0
Capital Outlay				2,379,108	2,379,108
Debt Services:					
Principal	21,670		15,820,000		15,841,670
Interest & Issuance Costs/Escrow			3,451,750		3,451,750
Dues and Fees			1,500		1,500
Total Expenditures	58,148,797	2,706,843	19,276,250	2,380,108	82,034,198
Excess of Revenues over Expenditures	(1,485,704)	36,607	(12,748,250)	(758,608)	(14,478,155)
OTHER FINANCING SOURCES/(USES):					
Net Operating Transfers	0	0	(303,641)	0	(303,641)
SBLF Proceeds					0
Sale of Bonds			12,300,000	0	12,300,000
SBITA	0				0
Other	30,000	0			30,000
Total Other Financing Sources/(Uses)	30,000	0	11,996,359	0	12,026,359
Excess of Revenues and OFS/(OFU) over Expenditures	(1,455,704)	36,607	(751,891)	(758,608)	(2,451,796)
Fund Balance - Beginning of Year	14,818,362	1,153,646	904,540	1,632,843	18,509,391
Fund Balance - End of Year	13,362,658	1,190,253	152,649	874,235	16,057,595

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



	2023-24	2024-25		2025-26			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2024-25 FINAL BUDGET	% CHANGE from 2024-25 FINAL BUDGET
REVENUES and OFS/(OFU):							
Local	12,968,876	13,372,049	23.2%	13,603,263	24.0%	231,214	1.7%
State	36,744,088	37,160,666	64.5%	36,296,044	64.0%	(864,622)	-2.3%
Federal	809,197	1,004,045	1.7%	1,001,545	1.8%	(2,500)	-0.2%
Incoming Transfers	5,597,052	6,074,234	10.5%	5,762,241	10.2%	(311,993)	-5.1%
OFS/(OFU)	249,269	25,000	0.0%	30,000	0.1%	5,000	20.0%
Total ¹	56,368,482	57,635,994	99.9%	56,693,093	100.1%	(942,901)	-1.6%

¹ Amount may not add to 100.0% due to rounding

**EAST LANSING PUBLIC SCHOOLS
GENERAL FUND**

REVENUE DETAIL AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	LOCAL REVENUE:				
11,603,776	Current Property Taxes (net 1.50% est. uncollectible)	12,138,000	12,514,000	376,000	910,224
40,670	Delinquent Property Taxes (includes P & I)	30,000	30,000	0	(10,670)
72,311	Building Use	88,000	90,000	2,000	17,689
940,575	Interest on Investments	800,000	650,000	(150,000)	(290,575)
225,232	Other	225,135	227,878	2,743	2,646
86,312	Other - Athletics	90,914	91,385	471	5,073
<u>12,968,876</u>	TOTAL LOCAL SOURCES	<u>13,387,489</u>	<u>13,603,263</u>	<u>231,214</u>	<u>634,387</u>
	STATE REVENUE:				
12,233,452	Proposal A	11,698,464	11,466,897	(231,567)	(766,555)
11,482,464	Discretionary (includes 51e SE)	11,485,680	13,015,323	1,529,643	1,532,859
2,220,231	Special Ed. Headlee	2,358,920	2,610,534	251,614	390,303
258,132	Enrollment Stabilization	0	0	0	(258,132)
412,675	Prior Year State Aid Adjustments	910,159	251,614	(658,545)	(161,061)
1,557,769	At-Risk	1,908,887	1,999,299	90,412	441,530
6,288,974	MPSERS	6,670,009	5,601,141	(1,068,868)	(687,833)
190,784	Hold Harmless Guarantee	95,270	0	(95,270)	(190,784)
107,994	Headlee Obligation for Data Collection	108,386	108,386	0	392
281,446	GSRP	458,011	433,011	(25,000)	151,565
190,231	Educator Compensation	0	0	0	(190,231)
368,972	Student Safety	0	0	0	(368,972)
564,428	Mental Health & Student Safety	786,138	420,000	(366,138)	(144,428)
160,167	MI Kids Back on Track	274,338	0	(274,338)	(160,167)
426,369	Other	406,404	389,839	(16,565)	(36,530)
<u>36,744,088</u>	TOTAL STATE SOURCES	<u>37,158,223</u>	<u>36,296,044</u>	<u>(864,622)</u>	<u>(448,044)</u>
	FEDERAL REVENUE:				
452,564	Title 1a (Improving Basic Programs)	564,494	564,494	0	111,930
97,371	Title 2a (Supporting Effective Instruction)	95,418	95,418	0	(1,953)
31,036	Title 3 (Language English Learners & Immigrant)	52,003	52,003	0	20,967
29,769	Title 4 (Student Support & Academic Enrichment)	36,022	36,022	0	6,253
103,702	ESSER/CRF/11T/Other COVID	0	0	0	(103,702)
39,065	IDEA Preschool/Flowthrough	31,232	31,232	0	(7,833)
0	Filter First	173,840	173,840	0	173,840
55,690	Other	51,036	48,536	(2,500)	(7,154)
<u>809,197</u>	TOTAL FEDERAL SOURCES	<u>1,004,045</u>	<u>1,001,545</u>	<u>(2,500)</u>	<u>192,348</u>
	INCOMING TRANSFERS:				
5,498,894	County Special Education (via IISD)	5,835,818	5,519,128	(316,690)	20,234
98,158	Other	238,416	243,113	4,697	144,955
<u>5,597,052</u>	TOTAL INCOMING TRANSFERS	<u>6,074,234</u>	<u>5,762,241</u>	<u>(311,993)</u>	<u>165,189</u>
<u>56,119,213</u>	TOTAL REVENUES	<u>57,623,991</u>	<u>56,663,093</u>	<u>(947,901)</u>	<u>543,880</u>
	OTHER FINANCING SOURCES/(USES):				
0	Operating Transfer	0	0	0	0
206,933	Subscription-Based IT Agreements	0	0	0	(206,933)
42,336	Sale of Property	25,000	30,000	5,000	(12,336)
<u>249,269</u>	TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>30,000</u>	<u>5,000</u>	<u>(219,269)</u>
<u>56,368,482</u>	TOTAL REVENUE & OTHER FINANCING SOURCES (USES)	<u>57,635,994</u>	<u>56,693,093</u>	<u>(942,901)</u>	<u>324,611</u>
<u>55,909,568</u>	TOTAL EXPENDITURES	<u>59,673,604</u>	<u>59,034,312</u>	<u>(639,293)</u>	<u>3,124,744</u>
458,914	Increase (Decrease) in Fund Balance before est. Variance	(2,037,610)	(2,341,219)	(303,609)	(2,800,133)
0	Estimated Favorable Budget Variance (1.5%)	895,104	885,515	(9,589)	885,515
458,914	Total Increase (Decrease) in Fund Balance	(1,142,506)	(1,455,704)	(313,198)	(1,914,618)
0	Prior Year Restatement	0	0	0	0
<u>15,501,954</u>	Fund Balance - Beginning of Year	<u>15,960,868</u>	<u>14,818,362</u>	<u>(1,142,506)</u>	<u>(683,592)</u>
<u>15,960,868</u>	Fund Balance - End of Year	<u>14,818,362</u>	<u>13,362,658</u>	<u>(1,455,704)</u>	<u>(2,598,210)</u>
28.5%	Fund Balance as a % of Total Expenditures (excludes OFU)	25.1%	23.0%		
28.3%	Fund Balance as a % of Total Revenues (excludes OFS)	25.6%	23.6%		

EAST LANSING PUBLIC SCHOOLS

Historical General Fund Ending Fund Balance

Fiscal Year	June 30 Fund Balance	Fund Balance as a % of total Expenditures	Total Expenditures	Fund Balance \$ Change
1989-90	2,377,345	10.4%	22,836,724	
1990-91	2,688,814	10.7%	25,055,917	311,469
1991-92	3,620,163	14.5%	24,954,194	931,349
1992-93	4,457,580	17.4%	25,609,114	837,417
1993-94	5,823,424	21.7%	26,843,471	1,365,844
1994-95	6,340,596	21.5%	29,423,552	517,172
1995-96	4,164,229	12.7%	32,682,971	(2,176,367)
1996-97	3,644,912	11.5%	31,731,132	(519,317)
1997-98	5,956,669	20.1%	29,587,086	2,311,757
1998-99	7,074,058	24.7%	28,679,200	1,117,389
1999-00	5,797,623	18.3%	31,747,831	(1,276,435)
2000-01	3,556,908	10.6%	33,537,841	(2,240,715)
2001-02	2,620,071	7.8%	33,788,558	(936,837)
2002-03	2,938,881	9.0%	32,578,547	318,810
2003-04	4,071,119	13.2%	30,891,542	1,132,238
2004-05	3,365,883	10.2%	32,906,276	(705,236)
2005-06	4,180,079	12.8%	32,624,654	814,196
2006-07	4,075,841	12.3%	33,177,118	(104,238)
2007-08	3,489,117	10.4%	33,691,698	(586,724)
2008-09	3,031,437	8.9%	34,129,930	(457,680)
2009-10	3,073,835	9.2%	33,492,118	42,398
2010-11	3,535,398	10.5%	33,820,516	461,563
2011-12	2,593,010	7.4%	35,221,189	(942,388)
2012-13	3,268,954	9.3%	34,989,783	675,944
2013-14	2,449,816	6.8%	36,106,849	(819,138)
2014-15	2,817,424	7.8%	35,952,301	367,608
2015-16	4,581,595	12.6%	36,228,845	1,764,171
2016-17	4,457,204	11.5%	38,694,524	(124,391)
2017-18	5,101,107	13.1%	38,895,323	643,903
2018-19	6,326,360	16.4%	38,673,882	1,225,253
2019-20	6,908,352	16.9%	40,809,543	581,992
2020-21	12,321,595	29.7%	41,534,344	5,413,243
2021-22	14,682,991	31.6%	46,446,051	2,361,396
2022-23	15,501,954	28.4%	54,517,922	818,963
2023-24	15,960,868	28.5%	55,909,568	458,914
2024-25 est.	14,818,362	25.2%	58,778,500 ¹	(1,142,506)
2025-26 est.	13,362,658	23.0%	58,148,797 ¹	(1,455,704)

¹ Net of Estimate Favorable Budget Variance

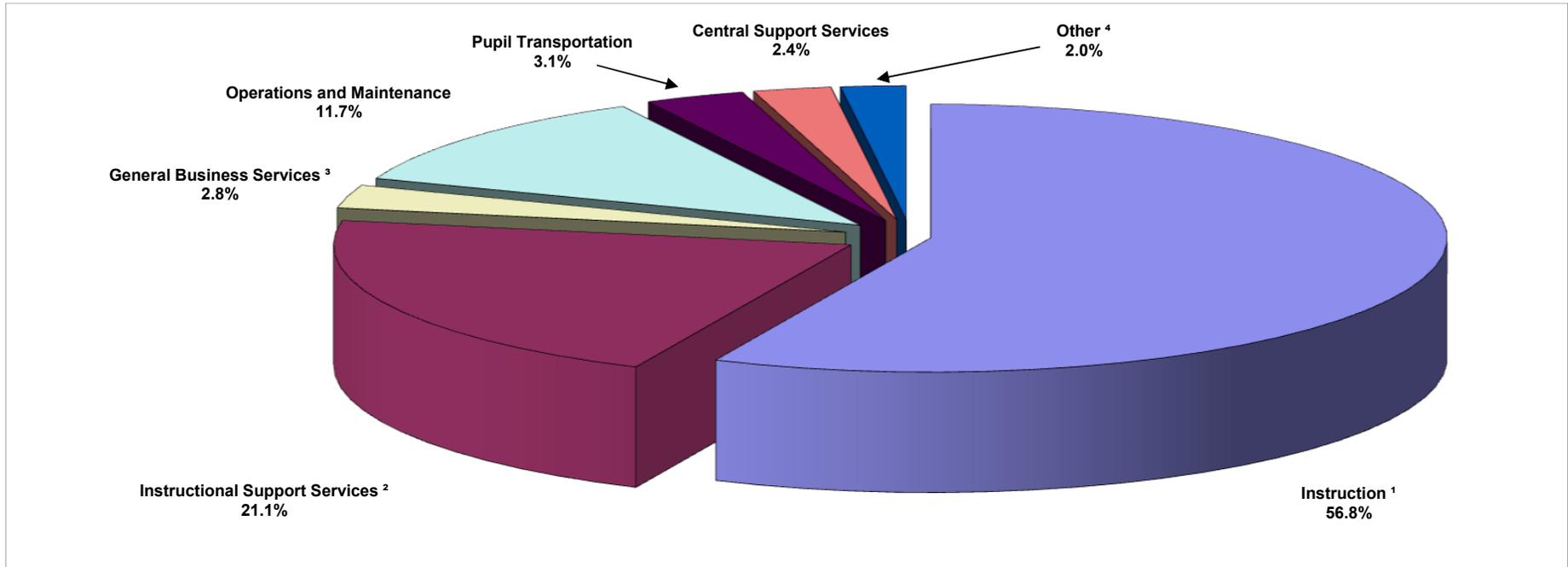
Board Policy #3202 (section A(6)) - unassigned General Fund fund balance of at least 10% of estimated expenditures.

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-ratio</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 est.	9,608			392	10,000	0		10,000	392	4.1%

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:	2023-24	2024-25		2025-26			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2024-25 FINAL BUDGET	% CHANGE from 2024-25 FINAL BUDGET
Instruction ¹	32,115,842	33,641,676	56.4%	33,533,338	56.8%	(108,338)	-0.3%
Instructional Support Services ²	11,748,155	12,381,137	20.7%	12,457,631	21.1%	76,494	0.6%
General Business Services ³	1,365,473	2,272,778	3.8%	1,645,875	2.8%	(626,903)	-27.6%
Operations and Maintenance	6,149,338	6,869,833	11.5%	6,912,583	11.7%	42,750	0.6%
Pupil Transportation	1,794,048	1,877,383	3.1%	1,844,467	3.1%	(32,916)	-1.8%
Central Support Services	1,538,557	1,440,973	2.4%	1,439,674	2.4%	(1,299)	-0.1%
Other ⁴	1,198,155	1,189,825	2.0%	1,200,744	2.0%	10,919	0.9%
Total ⁵	55,909,568	59,673,604	99.9%	59,034,312	99.9%	(639,293)	-1.1%

¹ Includes Basic Programs and Added Needs

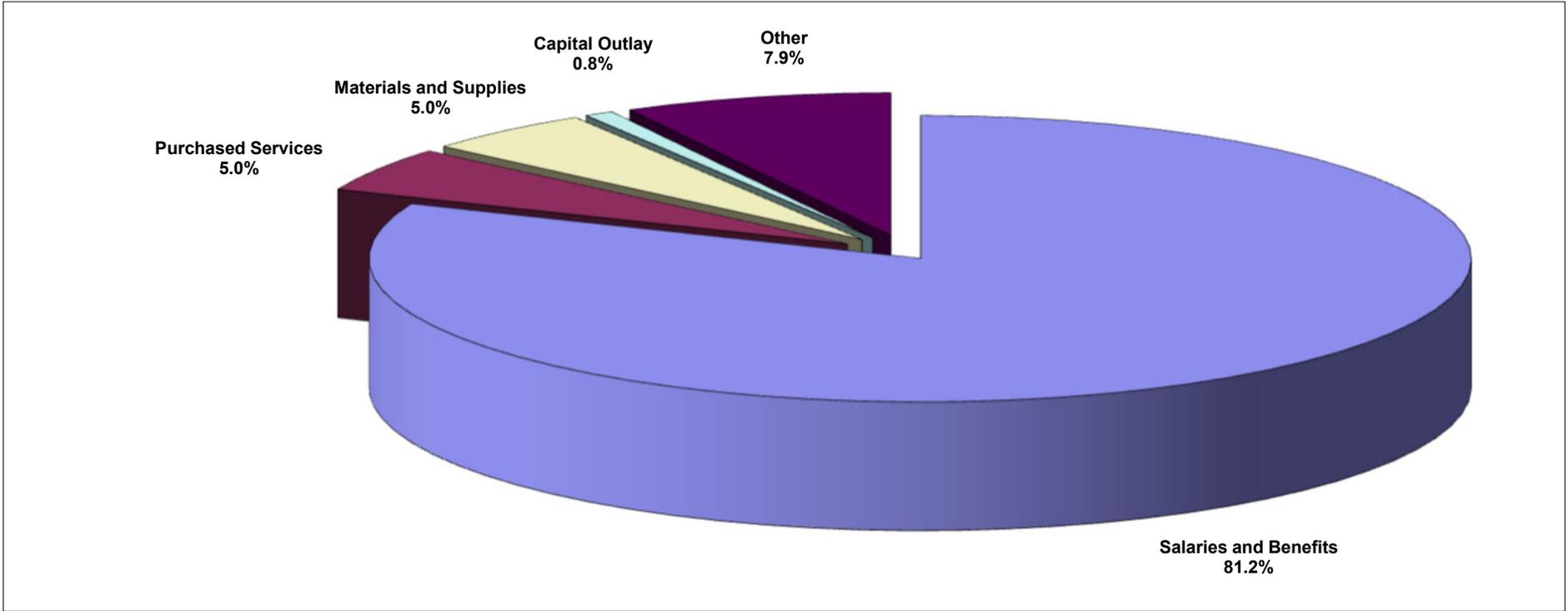
² Includes Pupil Support Services, Instructional Staff Services and School Administration

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)



	2023-24	2024-25		2025-26			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2024-25 FINAL BUDGET	% CHANGE from 2024-25 FINAL BUDGET
EXPENDITURES:							
Salaries and Benefits	45,744,805	48,009,220	80.5%	47,959,836	81.2%	(49,384)	-0.1%
Purchased Services	2,560,734	3,075,608	5.2%	2,977,882	5.0%	(97,726)	-3.2%
Materials and Supplies	2,651,419	2,939,918	4.9%	2,955,365	5.0%	15,447	0.5%
Capital Outlay	492,913	480,507	0.8%	500,507	0.8%	20,000	4.2%
Other	4,459,697	5,168,352	8.7%	4,640,722	7.9%	(527,630)	-10.2%
Total ¹	55,909,568	59,673,604	100.1%	59,034,312	99.9%	(639,293)	-1.1%

¹ Amount may not add to 100.0% due to rounding

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

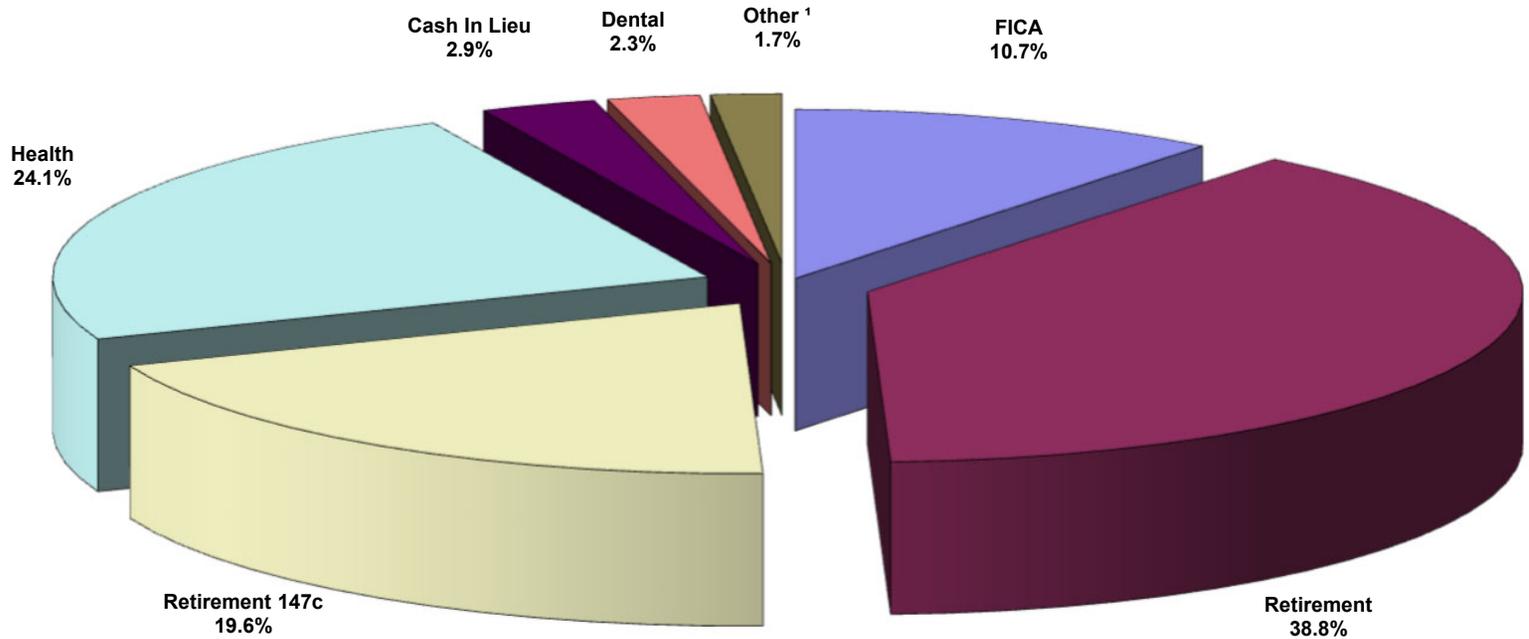


Chart percentages represent % of total benefits

	2023-24	2024-25		2025-26			
	ACTUAL	FINAL BUDGET REVISION	% of Total Revenues	ORIGINAL BUDGET	% of Total Revenues	\$ CHANGE from 2024-25 FINAL BUDGET	% CHANGE from 2024-25 FINAL BUDGET
EXPENDITURES:							
FICA	1,903,461	2,040,676	5.1%	2,116,248	3.6%	75,572	3.7%
Retirement	7,731,802	8,840,687	22.1%	7,675,894	13.0%	(1,164,793)	-13.2%
Retirement 147c	4,646,560	3,232,818	8.1%	3,878,061	6.6%	645,243	20.0%
Health	4,033,150	4,662,718	11.7%	4,771,836	8.1%	109,118	2.3%
Cash In Lieu	492,339	529,019	1.3%	566,136	1.0%	37,117	7.0%
Dental	427,439	449,437	1.1%	453,324	0.8%	3,887	0.9%
Other 1	339,292	371,750	0.9%	345,458	0.6%	(26,292)	-7.1%
Total	19,574,043	20,127,105	50.3%	19,806,957	33.7%	(320,148)	-1.6%

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

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2023-24 ACTUAL	FUNCTION	2024-25 FINAL BUDGET	(Net 1.5% Variance) Total	2025-26 ORIGINAL BUDGET						
				Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
11,034,134	111 Elementary	11,030,531	11,266,284	11,437,852	6,254,548	4,458,440	69,720	169,356	19,500	466,288
4,880,855	112 Middle School	4,874,546	4,803,382	4,876,530	2,717,890	1,885,486	40,115	65,531	31,650	135,858
7,458,212	113 High School	7,678,783	7,683,092	7,800,093	4,030,664	2,748,134	478,385	148,151	16,693	378,066
368,273	118 Pre-Kindergarten	587,008	576,977	585,763	313,830	234,922	3,000	19,011	500	14,500
283,174	119 Summer School	361,638	0	0	0	0	0	0	0	0
24,024,647	Total Basic Programs	24,532,506	24,329,735	24,700,238	13,316,932	9,326,982	591,220	402,049	68,343	994,712
5,819,086	122 Special Education	6,147,831	6,062,191	6,154,509	2,941,791	2,261,095	80,900	44,000	5,000	821,723
2,272,110	125 Compensatory Education	2,456,713	2,638,412	2,678,591	1,528,695	1,106,271	15,625	8,000	0	20,000
8,091,195	Total Added Needs	8,604,544	8,700,603	8,833,100	4,470,486	3,367,366	96,525	52,000	5,000	841,723
32,115,843	Total Instruction	33,137,050	33,030,338	33,533,338	17,787,418	12,694,348	687,745	454,049	73,343	1,836,435
0	211 Attendance	0	0	0	0	0	0	0	0	0
1,453,471	212 Guidance	1,422,143	1,633,045	1,657,914	920,912	700,502	17,500	17,000	2,000	0
376,229	213 Health	427,074	511,192	518,977	186,784	122,343	2,200	6,000	4,000	197,650
336,248	214 Psychology	345,136	349,074	354,390	212,973	137,817	600	3,000	0	0
964,751	215 Speech	940,000	926,880	940,995	447,635	311,067	700	3,000	1,000	177,593
1,017,869	216 Social Work	1,120,584	1,094,288	1,110,952	630,952	441,799	2,000	3,500	2,700	30,001
515,137	218 Teacher Consultant	579,243	417,530	423,888	143,556	72,973	9,100	2,500	0	195,759
283,955	219 Other Pupil Support	236,575	244,353	248,074	126,319	66,181	0	6,500	0	49,074
4,947,659	Total Pupil Support Services	5,070,755	5,176,362	5,255,190	2,669,131	1,852,682	32,100	41,500	9,700	650,077
1,385,242	221 Improvement of Instruction	1,529,927	1,418,157	1,439,753	642,551	412,798	131,030	119,374	3,000	131,000
672,491	222 Educational Media Services	741,079	736,691	747,910	379,143	299,266	19,300	49,701	0	500
69,791	224 Educational Television	68,963	76,671	77,839	43,118	34,721	0	0	0	0
358,859	225 Instruction Related Technology	390,517	410,886	417,143	203,293	153,850	55,000	5,000	0	0
723,192	226 Supervision of Instructional Staff	753,132	764,760	776,406	459,958	299,348	3,600	5,500	6,000	2,000
101,949	227 Academic Student Assessment	129,692	130,319	132,304	31,201	15,303	2,500	78,200	0	5,100
356,564	229 Other Instructional Staff Services	355,492	381,771	387,585	202,760	174,825	0	7,000	0	3,000
3,668,089	Total Instructional Staff Services	3,968,802	3,919,255	3,978,940	1,962,024	1,390,111	211,430	264,775	9,000	141,600
100,674	231 Board of Education	111,305	106,380	108,000	0	0	97,500	2,500	0	8,000
437,112	232 Executive Administration	527,358	533,759	541,887	307,156	202,731	14,000	15,000	1,000	2,000
537,786	Total General Administration	638,663	640,139	649,887	307,156	202,731	111,500	17,500	1,000	10,000
3,116,294	241 Office of the Principal	3,117,943	3,137,226	3,185,001	1,832,686	1,288,381	13,437	24,697	6,800	19,000
16,113	249 Other School Administration	37,923	37,923	38,500	0	0	21,500	17,000	0	0
3,132,407	Total School Administration	3,155,866	3,175,149	3,223,501	1,832,686	1,288,381	34,937	41,697	6,800	19,000
657,570	252 Fiscal Services	832,261	692,641	703,189	388,858	251,041	28,190	3,000	500	31,600
134,917	257 Internal Services	104,047	213,360	216,609	62,344	44,825	89,940	15,000	4,500	0
35,200	259 Other Business	563,716	75,047	76,190	0	0	20,190	0	0	56,000

EAST LANSING PUBLIC SCHOOLS
GENERAL FUND
EXPENDITURE DETAIL

2023-24 ACTUAL	FUNCTION	2024-25 FINAL BUDGET	2025-26 ORIGINAL BUDGET							
			(Net 1.5% Variance) Total	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
<u>827,687</u>	Total Business Services	<u>1,600,024</u>	<u>981,048</u>	<u>995,988</u>	<u>451,202</u>	<u>295,866</u>	<u>138,320</u>	<u>18,000</u>	<u>5,000</u>	<u>87,600</u>
<u>5,752,373</u>	261 Operating Buildings Services	<u>6,115,175</u>	<u>6,180,926</u>	<u>6,275,052</u>	<u>1,848,414</u>	<u>1,162,578</u>	<u>1,093,820</u>	<u>1,914,340</u>	<u>250,400</u>	<u>5,500</u>
<u>396,965</u>	266 Building Security	<u>651,610</u>	<u>627,968</u>	<u>637,531</u>	<u>246,541</u>	<u>242,738</u>	<u>43,800</u>	<u>11,000</u>	<u>7,500</u>	<u>85,952</u>
<u>6,149,338</u>	Total Operations and Maintenance	<u>6,766,785</u>	<u>6,808,894</u>	<u>6,912,583</u>	<u>2,094,955</u>	<u>1,405,316</u>	<u>1,137,620</u>	<u>1,925,340</u>	<u>257,900</u>	<u>91,452</u>
<u>1,794,048</u>	271 Pupil Transportation	<u>1,849,222</u>	<u>1,816,800</u>	<u>1,844,467</u>	<u>30,900</u>	<u>6,693</u>	<u>28,000</u>	<u>82,716</u>	<u>0</u>	<u>1,696,158</u>
<u>0</u>	281 Planning, Research, Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>76,003</u>	282 Communication Services	<u>112,057</u>	<u>114,642</u>	<u>116,388</u>	<u>46,660</u>	<u>33,528</u>	<u>12,800</u>	<u>1,500</u>	<u>2,000</u>	<u>19,900</u>
<u>623,241</u>	283 Staff/Personnel Services	<u>566,193</u>	<u>570,920</u>	<u>579,614</u>	<u>269,717</u>	<u>190,647</u>	<u>83,750</u>	<u>10,000</u>	<u>1,500</u>	<u>24,000</u>
<u>678,066</u>	284 Non-Instructional Technology	<u>561,834</u>	<u>547,995</u>	<u>556,340</u>	<u>129,016</u>	<u>95,579</u>	<u>286,245</u>	<u>10,000</u>	<u>34,500</u>	<u>1,000</u>
<u>161,247</u>	285 Pupil Accounting	<u>179,275</u>	<u>184,522</u>	<u>187,332</u>	<u>80,368</u>	<u>59,964</u>	<u>40,000</u>	<u>500</u>	<u>0</u>	<u>6,500</u>
<u>1,538,557</u>	Total Central Support Services	<u>1,419,359</u>	<u>1,418,079</u>	<u>1,439,674</u>	<u>525,761</u>	<u>379,718</u>	<u>422,795</u>	<u>22,000</u>	<u>38,000</u>	<u>51,400</u>
<u>1,060,435</u>	293 Athletic Activities	<u>1,100,282</u>	<u>1,111,038</u>	<u>1,127,957</u>	<u>491,646</u>	<u>291,111</u>	<u>152,200</u>	<u>73,000</u>	<u>85,000</u>	<u>35,000</u>
<u>31,295</u>	3xx Community Services	<u>50,025</u>	<u>50,025</u>	<u>50,787</u>	<u>0</u>	<u>0</u>	<u>21,235</u>	<u>14,788</u>	<u>14,764</u>	<u>0</u>
<u>0</u>	4xx Period Adjustments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>106,425</u>	5xx Debt Service - Long Term	<u>21,670</u>	<u>21,670</u>	<u>22,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,000</u>
<u>55,909,568</u>	Total General Fund	<u>58,778,503</u>	<u>58,148,797</u>	<u>59,034,312</u>	<u>28,152,879</u>	<u>19,806,957</u>	<u>2,977,882</u>	<u>2,955,365</u>	<u>500,507</u>	<u>4,640,722</u>
	Percent of Total ¹		net est. variance 98.50%	100.0%	47.7%	33.6%	5.0%	5.0%	0.8%	7.9%
	2024-25 FINAL BUDGET (before est. variance)			59,673,604	27,882,115	20,127,105	3,075,608	2,939,918	480,507	5,168,352
	\$ CHANGE			(639,293)	270,764	(320,148)	(97,726)	15,447	20,000	(527,630)
	% CHANGE			-1.1%	1.0%	-1.6%	-3.2%	0.5%	4.2%	-10.2%
	2023-24 ACTUAL			55,909,568	26,170,762	19,574,043	2,560,734	2,651,419	492,913	4,459,697
	\$ CHANGE			3,124,744	1,982,117	232,914	417,148	303,946	7,594	181,025
	% CHANGE			5.6%	7.6%	1.2%	16.3%	11.5%	1.5%	4.1%

¹ Amount may not add to 100.0% due to rounding

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

FUNCTION	2024-25 FINAL BUDGET REVISION vs. 2025-26 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
111 Elementary	239,343	259,660	(20,317)	0	0	0	0	
112 Middle School	(72,248)	23,045	(95,293)	0	0	0	0	
113 High School	4,374	103,073	(98,699)	0	0	0	0	
118 Pre-Kindergarten	(10,184)	11,577	(1,068)	0	(20,693)	0	0	
119 Summer School	(367,145)	(242,843)	(119,002)	(200)	(5,100)	0	0	
Total Basic Programs	(205,860)	154,512	(334,379)	(200)	(25,793)	0	0	
122 Special Education	(86,944)	(21,427)	(65,517)	0	0	0	0	
125 Compensatory Education	184,466	157,074	27,392	0	0	0	0	
Total Added Needs	97,522	135,647	(38,125)	0	0	0	0	
Total Instruction	(108,338)	290,159	(372,504)	(200)	(25,793)	0	0	
211 Attendance	0	0	0	0	0	0	0	
212 Guidance	214,115	139,530	149,585	(75,000)	0	0	0	
213 Health	85,399	51,928	33,471	0	0	0	0	
214 Psychology	3,998	2,095	1,903	0	0	0	0	
215 Speech	(13,319)	21,106	(34,425)	0	0	0	0	
216 Social Work	(26,696)	(15,763)	(10,933)	0	0	0	0	
218 Teacher Consultant	(164,176)	(88,367)	(75,809)	0	0	0	0	
219 Other Pupil Support	7,896	2,823	5,073	0	0	0	0	
Total Pupil Support Services	107,217	113,352	68,865	(75,000)	0	0	0	
221 Improvement of Instruction	(113,472)	(77,229)	(22,483)	0	(13,760)	0	0	
222 Educational Media Services	(4,454)	6,980	(11,434)	0	0	0	0	
224 Educational Television	7,826	1,258	6,568	0	0	0	0	
225 Instruction Related Technology	20,679	5,903	14,776	0	0	0	0	
226 Supervision of Instructional Staff	11,805	19,774	(7,969)	0	0	0	0	
227 Academic Student Assessment	637	414	484	(261)	0	0	0	
229 Other Instructional Staff Services	26,679	6,411	20,268	0	0	0	0	
Total Instructional Staff Services	(50,300)	(36,489)	210	(261)	(13,760)	0	0	
231 Board of Education	(5,000)	0	0	(5,000)	0	0	0	
232 Executive Administration	6,498	3,946	2,552	0	0	0	0	
Total General Administration	1,498	3,946	2,552	(5,000)	0	0	0	

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

FUNCTION	2024-25 FINAL BUDGET REVISION vs. 2025-26 ORIGINAL BUDGET							Adjustment Notes
	Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	
241 Office of the Principal	19,577	28,915	(9,338)	0	0	0	0	
249 Other School Administration	0	0	0	0	0	0	0	
Total School Administration	19,577	28,915	(9,338)	0	0	0	0	
252 Fiscal Services	(141,746)	(108,730)	(33,016)	0	0	0	0	
257 Internal Services	9,455	1,814	3,481	4,160	0	0	0	
259 Other Business	(496,110)	0	0	890	0	0	(497,000)	
Total Business Services	(628,401)	(106,916)	(29,535)	5,050	0	0	(497,000)	
261 Operating Buildings Services	66,752	34,957	(52,045)	14,150	50,000	20,000	(310)	
266 Building Security	(24,002)	(57,789)	43,787	(15,000)	5,000	0	0	
Total Operations and Maintenance	42,750	(22,832)	(8,258)	(850)	55,000	20,000	(310)	
271 Pupil Transportation	(32,916)	900	1,504	0	0	0	(35,320)	
281 Planning, Research, Development	0	0	0	0	0	0	0	
282 Communication Services	2,625	1,126	1,499	0	0	0	0	
283 Staff/Personnel Services	4,799	(5,796)	10,860	(265)	0	0	0	
284 Non-Instructional Technology	(14,050)	(1,389)	12,339	(25,000)	0	0	0	
285 Pupil Accounting	5,327	1,040	4,287	0	0	0	0	
Total Central Support Services	(1,299)	(5,019)	28,985	(25,265)	0	0	0	
293 Athletic Activities	10,919	4,748	(2,629)	3,800	0	0	5,000	
3xx Community Services	0	0	0	0	0	0	0	
4xx Adjustments Payments to Oth Gov't Agencies, Facilities Acquisition, and Prior Period	0	0	0	0	0	0	0	
5xx Debt Service - Long Term	0	0	0	0	0	0	0	
Total General Fund	(639,293)	270,764	(320,148)	(97,726)	15,447	20,000	(527,630)	
Percent of Total ¹	100.0%	-42.4%	50.1%	15.3%	-2.4%	-3.1%	82.5%	

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:	2023-24		2024-25		2025-26	
	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
111 Elementary	11,034,132	19.7%	11,030,531	18.8%	11,266,284	19.4%
112 Middle School	4,880,855	8.7%	4,874,546	8.3%	4,803,382	8.3%
113 High School	7,458,212	13.3%	7,678,783	13.1%	7,683,092	13.2%
118 Pre-Kindergarten	368,273	0.7%	587,008	1.0%	576,977	1.0%
119 Summer School	283,174	0.5%	361,638	0.6%	0	0.0%
Total Basic Programs	24,024,646	43.0%	24,532,506	41.7%	24,329,735	41.8%
122 Special Education	5,819,086	10.4%	6,147,831	10.5%	6,062,191	10.4%
125 Compensatory Education	2,272,110	4.1%	2,456,713	4.2%	2,638,412	4.5%
Total Added Needs	8,091,196	14.5%	8,604,544	14.6%	8,700,603	15.0%
Total Instruction	32,115,842	57.4%	33,137,050	56.4%	33,030,338	56.8%
211 Attendance	0	0.0%	0	0.0%	0	0.0%
212 Guidance	1,453,471	2.6%	1,422,142	2.4%	1,633,045	2.8%
213 Health	376,229	0.7%	427,074	0.7%	511,192	0.9%
214 Psychology	336,248	0.6%	345,136	0.6%	349,074	0.6%
215 Speech	964,751	1.7%	939,999	1.6%	926,880	1.6%
216 Social Work	1,017,869	1.8%	1,120,583	1.9%	1,094,288	1.9%
218 Teacher Consultant	515,137	0.9%	579,243	1.0%	417,530	0.7%
219 Other Pupil Support	283,955	0.5%	236,575	0.4%	244,353	0.4%
Total Pupil Support Services	4,947,660	8.8%	5,070,752	8.6%	5,176,362	8.9%
221 Improvement of Instruction	1,385,242	2.5%	1,529,927	2.6%	1,418,157	2.4%
222 Educational Media Services	672,491	1.2%	741,079	1.3%	736,691	1.3%
224 Educational Television	69,791	0.1%	68,963	0.1%	76,671	0.1%
225 Instruction Related Technology	358,859	0.6%	390,517	0.7%	410,886	0.7%
226 Supervision of Instructional Staff	723,192	1.3%	753,132	1.3%	764,760	1.3%
227 Academic Student Assessment	101,949	0.2%	129,692	0.2%	130,319	0.2%
229 Other Instructional Staff Services	356,564	0.6%	355,492	0.6%	381,771	0.7%
Total Instructional Staff Support	3,668,088	6.6%	3,968,802	6.8%	3,919,255	6.7%
231 Board of Education	100,674	0.2%	111,305	0.2%	106,380	0.2%
232 Executive Administration	437,112	0.8%	527,358	0.9%	533,759	0.9%
Total General Administration	537,786	1.0%	638,663	1.1%	640,139	1.1%

EAST LANSING PUBLIC SCHOOLS GENERAL FUND

THREE YEAR EXPENDITURE COMPARISON (Net Est. Variance)

FUNCTION:	2023-24		2024-25		2025-26	
	ACTUAL	% of TOTAL	FINAL BUDGET REVISION	% of TOTAL	ORIGINAL BUDGET	% of TOTAL
241 Office of the Principal	3,116,294	5.6%	3,117,943	5.3%	3,137,226	5.4%
249 Other School Administration	16,113	0.0%	37,923	0.1%	37,923	0.1%
Total School Administration	3,132,407	5.6%	3,155,866	5.4%	3,175,149	5.5%
252 Fiscal Services	657,570	1.2%	832,261	1.4%	692,641	1.2%
257 Internal Services	134,917	0.2%	204,047	0.3%	213,360	0.4%
259 Other Business	35,200	0.1%	563,716	1.0%	75,047	0.1%
Total Business Services	827,687	1.5%	1,600,024	2.7%	981,048	1.7%
261 Operating Buildings Services	5,752,373	10.3%	6,115,175	10.4%	6,180,926	10.6%
266 Building Security	396,965	0.7%	651,610	1.1%	627,968	1.1%
Total Operations and Maintenance	6,149,338	11.0%	6,766,785	11.5%	6,808,894	11.7%
271 Pupil Transportation	1,794,048	3.2%	1,849,222	3.1%	1,816,800	3.1%
281 Planning, Research, Development	0	0.0%	0	0.0%	0	0.0%
282 Communication Services	76,003	0.1%	112,057	0.2%	114,642	0.2%
283 Staff/Personnel Services	623,241	1.1%	566,193	1.0%	570,920	1.0%
284 Non-Instructional Technology	678,066	1.2%	561,834	1.0%	547,995	0.9%
285 Pupil Accounting	161,247	0.3%	179,275	0.3%	184,522	0.3%
Total Central Support Services	1,538,557	2.8%	1,419,359	2.4%	1,418,079	2.4%
Total Support Services	22,595,571	40.4%	24,469,473	41.6%	23,935,726	41.2%
293 Athletic Activities	1,060,435	1.9%	1,100,282	1.9%	1,111,038	1.9%
3xx Community Services	31,295	0.1%	50,025	0.1%	50,025	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	106,425	0.2%	21,670	0.0%	21,670	0.0%
Total ¹	55,909,568	100.0%	58,778,500	100.0%	58,148,797	100.0%
			net est. variance		net est. variance	

¹ Amount may not add to 100.0% due to rounding

EAST LANSING PUBLIC SCHOOLS
FOOD SERVICE FUND
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
43,064	Food Sales	30,000	30,000	0	(13,064)
9,952	Catered Events	14,800	15,250	450	5,298
0	Other	0	0	0	0
	State:				
	Breakfast - Supplemental	0	0	0	0
11,482	At-Risk	13,580	13,600	20	2,118
80,403	Lunch	93,965	94,700	735	14,297
14,317	31j 10 Cents	12,362	12,800	438	(1,517)
809,398	30d Expanded Breakfast and Lunch Program	740,000	775,600	35,600	(33,798)
	Federal:				
197,038	Breakfast	215,300	225,700	10,400	28,662
755,427	Lunch	864,500	906,100	41,600	150,673
22,288	SSO/SFSP	21,100	15,000	(6,100)	(7,288)
117,522	Supply Chain Assistance	0	0	0	(117,522)
0	Local Food for Schools	0	0	0	0
125,616	USDA Commodities (Entitlement and Bonus)	147,950	138,000	(9,950)	12,384
<u>2,186,507</u>	Total Revenues	<u>2,153,557</u>	<u>2,226,750</u>	<u>73,193</u>	<u>40,243</u>
	Expenditures:				
73,294	Salaries	79,810	83,000	3,190	9,706
36,089	Employee Benefits	37,296	38,800	1,504	2,711
904,585	Purchased Services	890,600	932,253	41,653	27,668
999,207	Supplies & Materials	1,101,500	1,119,990	18,490	120,783
75,283	Capital Outlay	34,000	35,000	1,000	(40,283)
19,070	Other	20,000	20,000	0	930
<u>2,107,528</u>	Total Expenditures	<u>2,163,206</u>	<u>2,229,043</u>	<u>65,837</u>	<u>121,515</u>
78,979	Excess (Deficit) of Revenues over (under) Expenditures	(9,649)	(2,293)	7,356	(81,272)
	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>
78,979	Increase (Decrease) in Fund Balance	(9,649)	(2,293)	7,356	(81,272)
<u>577,046</u>	Fund Balance - Beginning of Year	<u>656,025</u>	<u>646,376</u>	<u>(9,649)</u>	<u>69,330</u>
<u>656,025</u>	Fund Balance - End of Year	<u>646,376</u>	<u>644,083</u>	<u>(2,293)</u>	<u>(11,942)</u>
31.1%	Fund Balance as a Percentage of Expenditures	29.9%	28.9%		
677,415	Max. Fund Balance three Months of Operating Costs	709,735	731,348		

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

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
9,899	Donley Elementary	11,000	11,000	0	1,101
22,781	Glencairn Elementary	9,000	12,800	3,800	(9,981)
6,982	Marble Elementary	7,000	5,000	(2,000)	(1,982)
6,418	Robert L Green Elementary	7,000	4,000	(3,000)	(2,418)
12,377	Red Cedar Elementary	20,000	16,900	(3,100)	4,523
6,913	Whitehills Elementary	8,000	6,100	(1,900)	(813)
68,997	MacDonald Middle School	62,000	55,000	(7,000)	(13,997)
435,410	East Lansing High School	394,000	405,900	11,900	(29,510)
<u>569,777</u>	Total Revenues	<u>518,000</u>	<u>516,700</u>	<u>(1,300)</u>	<u>(53,077)</u>
	Expenditures:				
6,119	Donley Elementary	7,000	7,200	200	1,081
33,435	Glencairn Elementary	10,000	16,100	6,100	(17,335)
22,773	Marble Elementary	17,000	13,200	(3,800)	(9,573)
7,054	Robert L Green Elementary	7,000	6,000	(1,000)	(1,054)
7,683	Red Cedar Elementary	18,000	14,600	(3,400)	6,917
3,891	Whitehills Elementary	5,000	3,700	(1,300)	(191)
80,686	MacDonald Middle School	68,000	48,500	(19,500)	(32,186)
373,996	East Lansing High School	376,000	368,500	(7,500)	(5,496)
<u>535,637</u>	Total Expenditures	<u>508,000</u>	<u>477,800</u>	<u>(30,200)</u>	<u>(57,837)</u>
34,140	Excess (Deficit) of Revenues over (under) Expenditures	10,000	38,900	28,900	4,760
	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>
34,140	Increase (Decrease) in Fund Balance	10,000	38,900	28,900	4,760
463,130	Fund Balance - Beginning of Year	497,270	507,270	10,000	44,140
<u>497,270</u>	Fund Balance - End of Year	<u>507,270</u>	<u>546,170</u>	<u>38,900</u>	<u>48,900</u>

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

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
3,379,876	Current Property Taxes (net 0.50% est. delinquent)	3,279,000	0	(3,279,000)	(3,379,876)
5,144	Payment in Lieu of Taxes	7,000	0	(7,000)	(5,144)
1,748	Delinquent Property Taxes (includes penalties & interest)	1,800	0	(1,800)	(1,748)
61,327	Interest on Investments	41,600	0	(41,600)	(61,327)
0	Other	0	0	0	0
<u>3,448,095</u>	Total Revenues	<u>3,329,400</u>	<u>0</u>	<u>(3,329,400)</u>	<u>(3,448,095)</u>
	Expenditures:				
	Due November:				
440,500	Interest on Bonded Debt	375,375	0	(375,375)	(440,500)
	Due May:				
2,605,000	Redemption of Principal (matures May 2030)	2,590,000	12,300,000	9,710,000	9,695,000
440,500	Interest on Bonded Debt	375,375	0	(375,375)	(440,500)
548	Dues and Fees	600	0	(600)	(548)
1,539	Property Tax Refunds (MTT/STC/Board of Review)	2,000	0	(2,000)	(1,539)
0	Other - Costs of Bond Issuance	0	0	0	0
<u>3,488,087</u>	Total Expenditures	<u>3,343,350</u>	<u>12,300,000</u>	<u>8,956,650</u>	<u>8,811,913</u>
(39,992)	Excess (Deficit) of Revenues over (under) Expenditures	(13,950)	(12,300,000)	(12,286,050)	(12,260,008)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	(303,641)	(303,641)	(303,641)
0	Sale of Bonds	0	12,300,000	12,300,000	12,300,000
<u>0</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>11,996,359</u>	<u>11,996,359</u>	<u>11,996,359</u>
(39,992)	Increase (Decrease) in Fund Balance	(13,950)	(303,641)	(289,691)	(263,649)
<u>357,583</u>	Fund Balance - Beginning of Year	<u>317,591</u>	<u>303,641</u>	<u>(13,950)</u>	<u>(53,942)</u>
<u>317,591</u>	Fund Balance - End of Year	<u>303,641</u>	<u>0</u>	<u>(303,641)</u>	<u>(317,591)</u>

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

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
4,184,608	Current Property Taxes (net 0.50% est. delinquent)	4,423,600	4,114,200	(309,400)	(70,408)
6,261	Payment in Lieu of Taxes	7,200	7,200	0	939
1,979	Delinquent Property Taxes (includes penalties & interest)	2,400	2,400	0	421
65,014	Interest on Investments	48,600	45,500	(3,100)	(19,514)
0	Other	0	0	0	0
<u>4,257,862</u>	Total Revenues	<u>4,481,800</u>	<u>4,169,300</u>	<u>(312,500)</u>	<u>(88,562)</u>
	Expenditures:				
	Due November:				
1,244,425	Interest on Bonded Debt	1,208,625	1,168,625	(40,000)	(75,800)
	Due May:				
1,790,000	Redemption of Principal (matures May 2042)	2,000,000	2,200,000	200,000	410,000
1,244,425	Interest on Bonded Debt	1,208,625	1,168,625	(40,000)	(75,800)
549	Dues and Fees	600	500	(100)	(49)
1,755	Property Tax Refunds (MTT/STC/Board of Review)	2,000	2,000	0	245
0	Other - Costs of Bond Issuance	0	0	0	0
<u>4,281,154</u>	Total Expenditures	<u>4,419,850</u>	<u>4,539,750</u>	<u>119,900</u>	<u>258,596</u>
(23,292)	Excess (Deficit) of Revenues over (under) Expenditures	61,950	(370,450)	(432,400)	(347,158)
	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>
(23,292)	Increase (Decrease) in Fund Balance	61,950	(370,450)	(432,400)	(347,158)
<u>392,296</u>	Fund Balance - Beginning of Year	<u>369,004</u>	<u>430,954</u>	<u>61,950</u>	<u>38,658</u>
<u>369,004</u>	Fund Balance - End of Year	<u>430,954</u>	<u>60,504</u>	<u>(370,450)</u>	<u>(308,500)</u>

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

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
1,653,359	Current Property Taxes (net 0.50% est. delinquent)	1,887,000	1,754,100	(132,900)	100,741
2,396	Payment in Lieu of Taxes	2,100	2,500	400	104
648	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	352
24,236	Interest on Investments	19,600	21,000	1,400	(3,236)
0	Other	0	0	0	0
<u>1,680,639</u>	Total Revenues	<u>1,909,700</u>	<u>1,778,600</u>	<u>(131,100)</u>	<u>97,961</u>
	Expenditures:				
	Due November:				
497,650	Interest on Bonded Debt	484,650	466,350	(18,300)	(31,300)
	Due May:				
650,000	Redemption of Principal (matures May 2044)	915,000	980,000	65,000	330,000
497,650	Interest on Bonded Debt	484,650	466,350	(18,300)	(31,300)
548	Dues and Fees	600	500	(100)	(48)
585	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	415
0	Other - Costs of Bond Issuance	0	0	0	0
<u>1,646,433</u>	Total Expenditures	<u>1,885,900</u>	<u>1,914,200</u>	<u>28,300</u>	<u>267,767</u>
34,206	Excess (Deficit) of Revenues over (under) Expenditures	23,800	(135,600)	(159,400)	(169,806)
	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>
34,206	Increase (Decrease) in Fund Balance	23,800	(135,600)	(159,400)	(169,806)
<u>111,264</u>	Fund Balance - Beginning of Year	<u>145,470</u>	<u>169,270</u>	<u>23,800</u>	<u>58,006</u>
<u>145,470</u>	Fund Balance - End of Year	<u>169,270</u>	<u>33,670</u>	<u>(135,600)</u>	<u>(111,800)</u>

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

2023-24 ACTUAL	2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
Revenues:				
Local:				
0	154,700	574,100	419,400	574,100
0	0	0	0	0
0	0	0	0	0
0	600	6,000	5,400	6,000
0	0	0	0	0
0	155,300	580,100	424,800	580,100
Expenditures:				
Due November:				
0	63,125	90,900	27,775	90,900
Due May:				
0	0	340,000	340,000	340,000
0	90,900	90,900	0	90,900
0	600	500	(100)	500
0	0	0	0	0
0	0	0	0	0
0	154,625	522,300	367,675	522,300
0	675	57,800	57,125	57,800
Other Financing (Uses) Sources				
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	675	57,800	57,125	57,800
0	0	675	675	675
0	675	58,475	57,800	58,475

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

2023-24 ACTUAL	2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
Revenues:				
Local:				
0	0	3,603,900	3,603,900	3,603,900
0	0	0	0	0
0	0	0	0	0
0	0	28,800	28,800	28,800
0	0	0	0	0
0	0	3,632,700	3,632,700	3,632,700
Expenditures:				
Due November:				
0	0	447,249	0	0
Due May:				
0	0	2,545,000	2,545,000	2,545,000
0	0	606,000	606,000	606,000
0	0	500	500	500
0	0	0	0	0
0	0	0	0	0
0	0	3,598,749	3,151,500	3,151,500
0	0	33,951	481,200	481,200
Other Financing (Uses) Sources				
0	0	303,641	303,641	303,641
0	0	0	0	0
0	0	303,641	303,641	303,641
0	0	337,592	784,841	784,841
0	0	0	0	0
0	0	337,592	784,841	784,841

**EAST LANSING PUBLIC SCHOOLS
2019 SINKING FUND**

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
1,377,916	Current Property Taxes (net 0.50% est. delinquent)	1,442,000	1,486,700	44,700	108,784
2,163	Payment in Lieu of Taxes	2,400	2,400	0	237
1,458	Delinquent Property Taxes (includes penalties & interest)	1,000	1,000	0	(458)
0	Interest on Investments	0	0	0	0
0	Other	11,400	11,400	0	11,400
<u>1,381,537</u>	Total Revenues	<u>1,456,800</u>	<u>1,501,500</u>	<u>44,700</u>	<u>119,963</u>
	Expenditures:				
39,709	Donley Elementary	29,500	44,800	15,300	5,091
107,700	Glencairn Elementary	33,900	40,000	6,100	(67,700)
40,849	Marble Elementary	27,400	40,000	12,600	(849)
37,356	Robert L Green Elementary	50,400	40,000	(10,400)	2,644
59,517	Red Cedar Elementary	31,200	40,000	8,800	(19,517)
45,631	Whitehills Elementary	35,300	44,800	9,500	(831)
336,664	MacDonald Middle School	360,500	907,000	546,500	570,336
545,467	East Lansing High School	609,200	334,683	(274,517)	(210,784)
6,471	Towar	0	9,800	9,800	3,329
583	Property Tax Refunds (MTT/STC/Board of Review)	1,000	1,000	0	417
<u>1,219,947</u>	Total Expenditures	<u>1,178,400</u>	<u>1,502,083</u>	<u>323,683</u>	<u>282,136</u>
161,590	Excess (Deficit) of Revenues over (under) Expenditures	278,400	(583)	(278,983)	(162,173)
<u>0</u>	Other Financing (Uses) Sources - Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
161,590	Increase (Decrease) in Fund Balance	278,400	(583)	(278,983)	(162,173)
<u>434,828</u>	Fund Balance - Beginning of Year	<u>596,418</u>	<u>874,818</u>	<u>278,400</u>	<u>439,990</u>
<u>596,418</u>	Fund Balance - End of Year	<u>874,818</u>	<u>874,235</u>	<u>(583)</u>	<u>277,817</u>

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

2023-24 ACTUAL		2024-25 FINAL BUDGET REVISION	2025-26 ORIGINAL BUDGET	\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION	\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL
	Revenues:				
	Local:				
3,004	Interest on Investments	160,000	120,000	(40,000)	116,996
0	Other	0	0	0	0
<u>3,004</u>	Total Revenues	<u>160,000</u>	<u>120,000</u>	<u>(40,000)</u>	<u>116,996</u>
	Expenditures:				
56,836	MacDonald Middle School	100,000	100,000	0	43,164
49,303	East Lansing High School	800,000	500,000	(300,000)	450,697
41,770	Towar (Admin)	3,000,000	278,025	(2,721,975)	236,255
<u>147,909</u>	Total Expenditures	<u>3,900,000</u>	<u>878,025</u>	<u>(3,021,975)</u>	<u>730,116</u>
(144,905)	Excess (Deficit) of Revenues over (under) Expenditures	(3,740,000)	(758,025)	2,981,975	(613,120)
	Other Financing (Uses) Sources				
0	Operating Transfers	0	0	0	0
4,642,930	Sale of Bonds	0	0	0	(4,642,930)
<u>4,642,930</u>	Total Other Financing (Uses) Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,642,930)</u>
4,498,025	Increase (Decrease) in Fund Balance	(3,740,000)	(758,025)	2,981,975	(5,256,050)
0	Fund Balance - Beginning of Year	4,498,025	758,025	(3,740,000)	758,025
<u>4,498,025</u>	Fund Balance - End of Year	<u>758,025</u>	<u>0</u>	<u>(758,025)</u>	<u>(4,498,025)</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>2023-24 ACTUAL</u>	<u>2024-25 FINAL BUDGET REVISION</u>	<u>2025-26 ORIGINAL BUDGET</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. 2024-25 FINAL REVISION</u>	<u>\$ CHANGE ORIGINAL BUDGET vs. vs. 2023-24 ACTUAL</u>
Revenues:					
Local:					
0 Interest on Investments	0	0	140,000	140,000	140,000
0 Other	0	0	0	0	0
<u>0 Total Revenues</u>	<u>0</u>	<u>0</u>	<u>140,000</u>	<u>140,000</u>	<u>140,000</u>
Expenditures:					
0 MacDonalld Middle School	0	0	2,000,000	2,000,000	2,000,000
0 East Lansing High School	0	0	13,000,000	13,000,000	13,000,000
0 Towar (Admin)	0	0	4,000,000	4,000,000	4,000,000
<u>0 Total Expenditures</u>	<u>0</u>	<u>0</u>	<u>19,000,000</u>	<u>19,000,000</u>	<u>19,000,000</u>
0 Excess (Deficit) of Revenues over (under) Expenditures	0	0	(18,860,000)	(18,860,000)	(18,860,000)
Other Financing (Uses) Sources					
0 Operating Transfers	0	0	0	0	0
0 Sale of Bonds	0	0	18,900,000	18,900,000	18,900,000
<u>0 Total Other Financing (Uses) Sources</u>	<u>0</u>	<u>0</u>	<u>18,900,000</u>	<u>18,900,000</u>	<u>18,900,000</u>
0 Increase (Decrease) in Fund Balance	0	0	40,000	40,000	40,000
<u>0 Fund Balance - Beginning of Year</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>0 Fund Balance - End of Year</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>

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

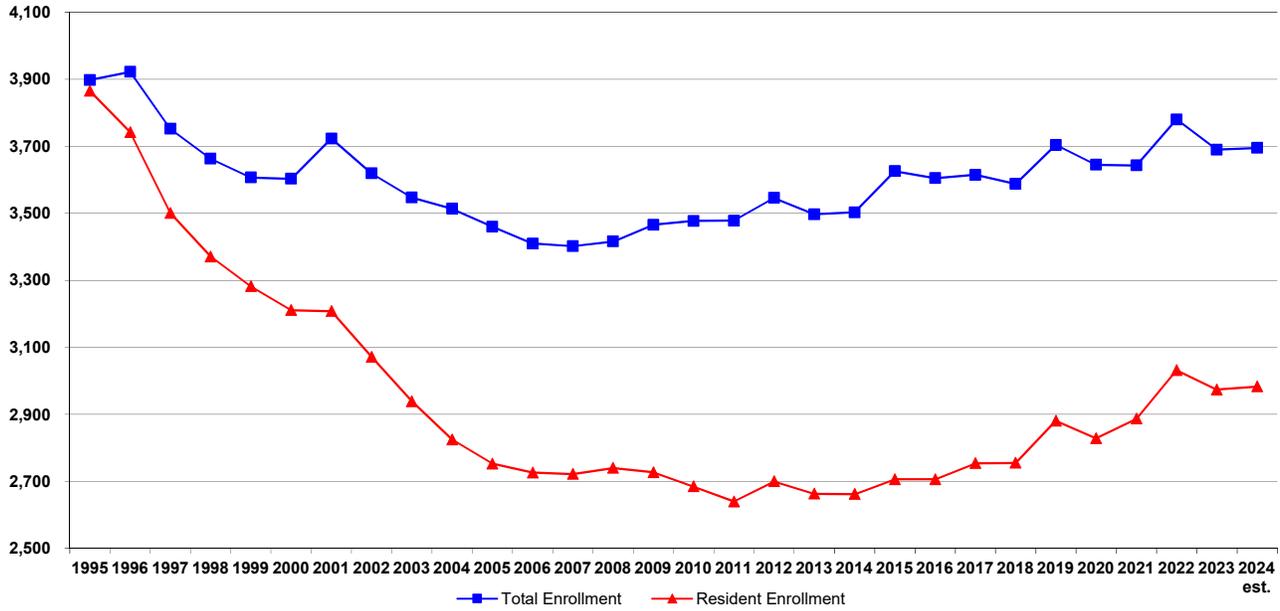
	10/5/2022 Fall 22	2/9/2022 Supp 22	2022-23 Blended Count	10/4/2023 Fall 23	2/8/2023 Supp 23	2023-24 Blended Count	10/2/2024 Fall 24	2/14/2024 Supp 24	Projected 2024-25 Blended Count
ELEMENTARY:									
Donley	266.00	267.00	266.10	274.00	262.00	272.80	262.00	273.00	263.10
Glencairn	299.00	283.00	297.40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

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

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

Grade Level	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		
Kindergarten	288.24	271.00	256.00	292.13	254.00	288.00	304.00	276.00	272.00		
1st Grade	248.67	271.00	256.00	242.36	251.00	246.00	286.29	271.00	247.00		
2nd Grade	281.50	259.44	265.08	245.00	230.73	261.68	258.33	273.58	264.00		
3rd Grade	261.71	285.00	258.28	268.00	239.00	234.22	282.70	251.33	286.83		
4th Grade	277.26	277.32	283.00	263.09	279.00	238.00	249.00	279.73	266.25		
5th Grade	280.75	282.00	287.15	287.31	266.44	281.00	267.00	257.69	279.00		
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		
6th Grade	286.77	282.69	287.00	306.30	297.00	266.00	301.15	267.27	286.00		
7th Grade	279.05	279.37	283.24	286.00	317.33	282.28	277.71	293.83	269.17		
8th Grade	280.37	278.86	284.92	301.86	281.00	314.00	283.68	277.31	299.00		
Middle School Total	846.19	840.92	855.16	894.16	895.33	862.28	862.54	838.41	854.17		
9th Grade	269.78	299.46	287.74	306.33	308.00	300.00	313.34	296.55	299.88		
10th Grade	277.00	283.51	301.84	306.83	312.33	296.83	296.33	304.24	296.93		
11th Grade	275.27	258.66	274.71	289.64	297.00	305.17	302.02	291.00	291.56		
12th Grade (plus Sec 23a)	280.68	270.76	247.51	287.40	296.49	311.41	341.63	333.44	316.45		
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		
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		
FTE change from prior year	3,604.80	10.27	(26.60)	115.78	(58.93)	(2.73)	137.79	(89.97)	5.11		

**EAST LANSING PUBLIC SCHOOLS
FALL PUPIL MEMBERSHIP FTE - RESIDENT vs. NON-RESIDENT ENROLLMENT**



Year	Total Fall Enrollment	Resident Enrollment	Non-Resident (NR) Enrollment ¹	Resident as a % of Total Enrollment	NR as a % of Total Enrollment	Total School of Choice	SOC as a % of Total Enrollment
1995	3,898	3,865	33	99.2%	0.8%	0	0.0%
1996	3,922	3,742	180	95.4%	4.6%	161	4.1%
1997	3,752	3,501	251	93.3%	6.7%	221	5.9%
1998	3,663	3,371	292	92.0%	8.0%	272	7.4%
1999	3,607	3,282	325	91.0%	9.0%	306	8.5%
2000	3,603	3,211	392	89.1%	10.9%	365	10.1%
2001	3,723	3,208	515	86.2%	13.8%	497	13.3%
2002	3,619	3,072	547	84.9%	15.1%	532	14.7%
2003	3,547	2,939	608	82.9%	17.1%	593	16.7%
2004	3,514	2,825	689	80.4%	19.6%	669	19.0%
2005	3,460	2,753	707	79.6%	20.4%	683	19.7%
2006	3,410	2,726	684	79.9%	20.1%	664	19.5%
2007	3,402	2,722	680	80.0%	20.0%	648	19.0%
2008	3,416	2,740	676	80.2%	19.8%	585	17.1%
2009	3,466	2,727	739	78.7%	21.3%	668	19.3%
2010	3,477	2,685	792	77.2%	22.8%	717	20.6%
2011	3,478	2,640	838	75.9%	24.1%	735	21.1%
2012	3,546	2,700	846	76.1%	23.9%	758	21.4%
2013	3,497	2,663	834	76.2%	23.8%	736	21.0%
2014	3,503	2,662	841	76.0%	24.0%	754	21.5%
2015	3,626	2,706	920	74.6%	25.4%	825	22.8%
2016	3,605	2,706	899	75.1%	24.9%	826	22.9%
2017	3,615	2,754	861	76.2%	23.8%	793	21.9%
2018	3,588	2,755	833	76.8%	23.2%	775	21.6%
2019	3,704	2,881	823	77.8%	22.2%	753	20.3%
2020	3,645	2,829	816	77.6%	22.4%	739	20.3%
2021	3,643	2,887	756	79.2%	20.8%	656	18.0%
2022	3,780	3,032	748	80.2%	19.8%	601	15.9%
2023	3,690	2,974	716	80.6%	19.4%	563	15.3%
2024 est.	3,695	2,983	712	80.7%	19.3%	596	16.1%

¹ Non-Resident enrollment includes: schools of choice, non-public non-residents (began Fall 2007), former resident students that moved after SOC period and are on release, SE cooperative agreements, non-resident students of district employees (employee provision began Fall 2005). Effective with FY 2021-22 the per pupil Foundation Allowance is the same for a Resident and Non-Resident student.

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

Levy	Expiration	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	(Est. 3.1% of 2024-25)	(as of Apr. 14, 2025)		
	Taxable Value	2025-26	2024-25	\$ Change	% Change
City of East Lansing	76.7%	1,132,107,322	1,098,067,268	34,040,054	3.10%
City of Lansing	3.4%	50,862,709	49,333,374	1,529,335	3.10%
Bath Township	3.9%	57,292,508	55,569,843	1,722,665	3.10%
DeWitt Township	0.1%	1,981,924	1,922,332	59,592	3.10%
Lansing Township	0.0%	166,342	161,340	5,002	3.10%
Meridian Township	15.8%	233,607,423	226,583,339	7,024,084	3.10%
	100.0%	1,476,018,227	1,431,637,496	44,380,731	3.10%

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)

	(Est. 3.1% of 2024-25) 2025-26	(as of Apr. 14, 2025) 2024-25	\$ Change	% Change
City of East Lansing	563,866,782	546,912,495	16,954,287	3.10%
City of Lansing	8,501,409	8,245,790	255,619	3.10%
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	173,172,639	167,965,702	5,206,937	3.10%
	<u>745,587,072</u>	<u>723,168,838</u>	<u>22,418,234</u>	<u>3.10%</u>
Percent of total taxable value	50.5%	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)

	(Est. 3.1% of 2024-25)	(as of Apr. 14, 2025)		
	2025-26	2024-25	\$ Change	% Change
City of East Lansing	31,129,086	30,193,100	935,986	3.10%
City of Lansing	3,215,483	3,118,800	96,683	3.10%
Bath Township	1,916,938	1,859,300	57,638	3.10%
DeWitt Township	183,724	178,200	5,524	3.10%
Lansing Township	0	0	0	N/A
Meridian Township	502,097	487,000	15,097	3.10%
	36,947,328	35,836,400	1,110,928	3.10%
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)

	(Est. 3.1% of 2024-25) 2025-26	(as of Apr. 14, 2025) 2024-25	\$ Change	% Change
City of East Lansing	537,111,454	520,961,673	16,149,781	3.10%
City of Lansing	39,145,816	37,968,784	1,177,032	3.10%
Bath Township	55,375,570	53,710,543	1,665,027	3.10%
DeWitt Township	1,751,959	1,699,281	52,678	3.10%
Lansing Township	166,342	161,340	5,002	3.10%
Meridian Township	59,932,687	58,130,637	1,802,050	3.10%
	693,483,827	672,632,258	20,851,569	3.10%
Percent of total taxable value	47.0%	47.0%		

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	2015 DEBT FUND	2017 DEBT FUND	2020 DEBT FUND	2024 DEBT FUND	2025 DEBT FUND
			Commercial		TOTAL OPERATING						
			Non-PRE 18.0000	Personal 6.0000							
City of East Lansing	Ingham										
PRE (includes Industrial Personal)		539,119,857			\$ 536,747	\$ -	\$ 1,390,929	\$ 593,031	\$ 194,083	\$ 1,218,410	
Commercial Personal		31,121,457		\$ 186,728	\$ 30,984	0	80,293	34,233	11,203	70,334	
Non-PRE		536,155,975	\$ 9,650,807		533,796	0	1,383,282	589,771	193,016	1,211,712	
Capture - PRE		10,705,291				0	27,619	11,775	3,853	24,193	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		90,196,993				0	232,708	99,216	32,470	203,845	
TOTAL CITY OF EAST LANSING		1,207,299,572	9,650,807	186,728	9,837,535	1,101,527	0	3,114,831	1,328,026	434,625	2,728,494
City of East Lansing	Clinton										
PRE		24,746,925			24,638	0	63,847	27,221	8,908	55,928	
Commercial Personal		7,629		45	7	0	19	8	2	17	
Non-PRE		955,479	17,198		951	0	2,465	1,051	343	2,159	
TOTAL CITY OF EAST LANSING		25,710,034	17,198	45	17,243	25,596	0	66,331	28,280	9,253	58,104
City of Lansing	Ingham										
PRE		8,501,409			8,464	0	21,933	9,351	3,060	19,213	
Commercial Personal		3,215,483		19,292	3,201	0	8,295	3,537	1,157	7,266	
Non-PRE		39,145,816	704,624		38,973	0	100,996	43,060	14,092	88,469	
Capture - PRE		971,959				0	2,507	1,069	349	2,196	
Capture - Commercial Personal		0				0	0	0	0	0	
Capture - Non-PRE		24,781,397			24,672	0	63,936	27,259	8,921	56,005	
TOTAL CITY OF LANSING		76,616,065	704,624	19,292	723,916	75,310	0	197,667	84,276	27,579	173,149
Lansing Township	Ingham										
PRE		0			0	0	0	0	0	0	
Commercial Personal		0		0	0	0	0	0	0	0	
Non-PRE		166,342	2,994		2,994	165	429	182	59	375	
TOTAL LANSING TOWNSHIP		166,342	2,994	0	2,994	165	0	429	182	59	375
Meridian Township	Ingham										
PRE		173,172,639			172,410	0	446,785	190,489	62,342	391,370	
Commercial Personal		502,097		3,012	499	0	1,295	552	180	1,134	
Non-PRE		59,932,687	1,078,788		59,668	0	154,626	65,925	21,575	135,447	
TOTAL MERIDIAN TOWNSHIP		233,607,423	1,078,788	3,012	1,081,800	232,577	0	602,706	256,966	84,097	527,951
DeWitt Township	Clinton										
PRE		46,241			46	0	119	50	16	104	
Commercial Personal		183,724		1,102	182	0	474	202	66	415	
Non-PRE		1,751,959	31,535		1,744	0	4,520	1,927	630	3,959	
TOTAL DEWITT TOWNSHIP		1,981,924	31,535	1,102	32,637	1,972	0	5,113	2,179	712	4,478
Bath Township	Clinton										
PRE		0			0	0	0	0	0	0	
Commercial Personal		1,916,938		11,501	1,908	0	4,945	2,108	690	4,332	
Non-PRE		55,375,570	996,760		55,131	0	142,868	60,913	19,935	125,148	
TOTAL BATH TOWNSHIP		57,292,508	996,760	11,501	1,008,261	57,039	0	147,813	63,021	20,625	129,480
Total PRE (Homestead)		757,264,321	0	0	742,305	0	1,953,739	832,986	272,611	1,711,414	
Total Commercial Personal		36,947,328	0	221,680	36,781	0	95,321	40,640	13,298	83,498	
Total Non-PRE (Non-Homestead)		808,462,217	12,482,706	0	715,100	0	2,085,830	889,304	291,041	1,827,119	
Grand Total (includes Capture)		1,602,673,867	\$ 12,482,706	\$ 221,680	\$ 12,704,386	\$ 1,494,186	\$ -	\$ 4,134,890	\$ 1,762,930	\$ 576,950	\$ 3,622,031
Less Capture Amount (126,655,640)											\$ 10,096,801
Grand Total (excludes Capture)		1,476,018,227									\$ 24,295,373

¹ As of May 10, 2025 per the Michigan Department of Education Taxable Value System website and 3.1% allowable increase

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>